

Economia finanza e assicurazioni (LM16)

(Lecce - Università degli Studi)

Insegnamento PUBLIC FINANCE - ADVANCED COURSE

GenCod A002698

Insegnamento PUBLIC FINANCE -
ADVANCED COURSE

Insegnamento in inglese PUBLIC
FINANCE - ADVANCED COURSE

Settore disciplinare SECS-P/03

Anno di corso 2

Lingua INGLESE

Percorso CURRICULUM ECONOMICO

Corso di studi di riferimento Economia
finanza e assicurazioni

Tipo corso di studi Laurea Magistrale

Crediti 6.0

Ripartizione oraria Ore Attività frontale: 48.0

Per immatricolati nel 2017/2018

Erogato nel 2018/2019

Docente Giampaolo ARACHI

Sede Lecce

Periodo Primo Semestre

Tipo esame Orale

Valutazione Voto Finale

Orario dell'insegnamento

<https://easyroom.unisalento.it/Orario>

BREVE DESCRIZIONE DEL CORSO

The aim of the course is to give students a comprehensive view of the problems related to the taxation of capital income. The taxation of capital will be studied from two different perspectives: from the Treasury's perspective, which aims at collecting revenue in an efficient and equitable way, and from the taxpayer's perspective, which tries to minimize the burden of taxes.

PREREQUISITI

Principles of microeconomics

OBIETTIVI FORMATIVI

Students will develop a foundation for understanding the effects of taxes on consumers' and firms' choices, and for evaluating the ensuing impact on market outcome. They will also be able to understand the basic tax planning strategies both in domestic and international markets.

METODI DIDATTICI

Traditional lectures

MODALITA' D'ESAME

Written exam (multiple choices, exercises and open questions) and optional oral exam and/or short essay.

Lo studente, disabile e/o con DSA, che intende usufruire di un intervento individualizzato per lo svolgimento della prova d'esame deve contattare l'ufficio Integrazione Disabili dell'Università del

PROGRAMMA ESTESO

- 1 Introduction:
 - Main features of the tax systems in industrialized countries
- 2 Effects of taxes on consumers choices:
 - Effects of taxes on savings and risk taking
- 3 Effects of taxes on firms' financial choices
 - Modigliani-Miller proposition and corporate taxes
 - Non-debt tax shields and marginal effective tax rates.
- 4 Taxes and dividend policy
 - Implicit taxes
 - Static tax clienteles
 - Dynamic tax clienteles
- 5 Effect of taxes on investment
 - Effective taxes on investment: the King-Fullerton approach
 - Neutral taxes: cash-flow tax, Allowance for Corporate Equity.
- 6 Introduction to tax-planning
 - Main tax planning strategies
 - Limits to tax planning
 - Tax planning of MNE: base erosion and profit shifting
 - International tax coordination
- 7 Introduction to optimal taxation theory
- 8 Taxation and economic growth

TESTI DI RIFERIMENTO

There is no required textbook for the course. Lectures notes and course material will be posted at <http://formazioneonline.unisalento.it>