Budget and Public Spending

Academic Year: (2022 / 2023) **Review date: 16-12-2022**

Department assigned to the subject: Public State Law Department

Coordinating teacher: DIAZ CALVARRO, JULIA MARIA

Type: Electives ECTS Credits : 6.0

Year : 4 Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Non applicable

OBJECTIVES

THE COMPETENCES THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquire knowledge that provides a solid theoretical basis and enhances originality when developing and / or applying ideas.
That students know how to apply the knowledge acquired in solving problems in little known or multidisciplinary environments.
That students are able to integrate knowledge and face the complexity of formulating critical judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.
That students know how to communicate both their conclusions and the arguments that support them to specialized and non-specialized audiences in a clear and unambiguous way.
That students possess the learning skills that will enable them to continue studying in a way that will be largely self-directed or autonomous.
Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.
Ability to identify, interpret, apply and critically analyze legal and doctrinal texts related to tax matters.
Ability to relate the national regulation on taxation and the international norms referring to said matter.
Ability to solve highly complex legal problems related to the tax area.
Acquisition and/or consolidation of learning skills that allow the student to continue in the future with the study of regulation in tax matters.
Justification of the planning of complex realities that require arguments and legal solutions in the application of tax rules.

DESCRIPTION OF CONTENTS: PROGRAMME

Lesson 1. The State Budget. Concept and content
Lesson 2. Budgetary legal principles.
Lesson 3. The budgetary cycle I: Preparation and approval of the General State Budget.
of the State.
Lesson 4. The budgetary cycle I: Legal regime of budgetary credit: budgetary modifications.
Budgetary modifications. Settlement and closure of the budget.
Lesson 5. Control of financial activity.
Lesson 6. The Public Treasury.
Lesson 7. Public expenditure law.
Lesson 8. Procedural aspects of public expenditure.
Lesson 9. The subsidy.
Lesson 10. The Budget of the Autonomous Community Treasury.
Lesson 11. The Local Treasury Budget.
Lesson 12. The General Budget of the European Union (I).
Lesson 13. The General Budget of the European Union (II).

LEARNING ACTIVITIES AND METHODOLOGY

Case method

ASSESSMENT SYSTEM

CONTINUOUS ASSESSMENT
The total grade scores about 10, according to the following breakdown:

- 4 points - continuous assessment: consists essentially of two partial examinations.

- 6 points - final exam. To pass this course, it is necessary to achieve a minimum score of 2.1 out of 6 in the final exam. Thus, the student will fail the course if this requirement is no met, eventhough he may reach at least a scope of 5 points as a result of the addition of the continuous assessment and the final exam¿s grades.

Student participation in class will positively influence the student's final grade.

NON-CONTINUOUS ASSESSMENT
The final grade is based on the final examination, on which the student can score a maximum of 6 points out of 10. A rule of three shall apply on the qualification obtained in the examination: if a student obtains 10 points in this final exam, he will achieve a 6 points grade for this course. This means that a student may obtain 8.3 points out of 10 in the final exam to pass the course.

% end-of-term-examination:	60
% of continuous assessment (assigments, laboratory, practicals…):	40