

Academic Year: ( 2023 / 2024 )

Review date: 28-04-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Compulsory ECTS Credits : 5.0

Year : 4 Semester : 1

## OBJECTIVES

Knowledge of the juridical basic regime of the revenue and of the public expenditure.

## DESCRIPTION OF CONTENTS: PROGRAMME

Study of the juridical regime of the public expenditure (Budget law) and the revenue. Analysis of the constitutional principles and the territorial organization of the State, the different financial resources (tax, debt and patrimony, the budgetary procedures, as well as the basic elements of the taxes and the procedures of application of the them.

## ASSESSMENT SYSTEM

**% end-of-term-examination:** 60

**% of continuous assessment (assignments, laboratory, practicals...):** 40

### CONTINUOUS ASSESSMENT

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

- 4 points - continuous assessment: consists essentially of two partial examinations. Other surprise tests and additional class activities may be performed.

- 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.

## BASIC BIBLIOGRAPHY

- MARTÍN QUERALT, J.; LOZANO SERRANO, C.; TEJERIZO LÓPEZ, J.M.; CASADO OLLERO, G. Curso de Derecho Financiero y Tributario, Tecnos, Última edición

- MERINO JARA, ISAAC (ET AL.) Derecho Financiero y Tributario. Parte General., TECNOS.

- PÉREZ ROYO, F Derecho Financiero y Tributario. Parte General., Cívitas, Última edición

