

**COURSE DATA****Data Subject**

Code	34969
Name	Public treasury and financial administration
Cycle	Grade
ECTS Credits	9.0
Academic year	2022 - 2023

Study (s)

Degree	Center	Acad. year	Period
1300 - Degree in Political and Public Administration Sciences	Faculty of Law	3	Annual
1924 - D.D. in Political and Public Admin. Sciences-Sociology	Faculty of Law	4	Annual
1925 - D.D. in Sociology-Political and Public Admin. Sciences	Faculty of Social Sciences	4	Annual

Subject-matter

Degree	Subject-matter	Character
1300 - Degree in Political and Public Administration Sciences	16 - Public treasury and financial administration	Obligatory
1924 - D.D. in Political and Public Admin. Sciences-Sociology	6 - Year 4 compulsory subjects	Obligatory
1925 - D.D. in Sociology-Political and Public Admin. Sciences	6 - Year 4 compulsory subjects	Obligatory

Coordination

Name	Department
GARCIA NUÑEZ, DOMINGO	60 - Financial Law and History of Law

SUMMARY

**English version is not available**

En esta asignatura se pretende dotar al estudiante de las herramientas conceptuales necesarias para enfrentarse a la interpretación y aplicación de este sector del ordenamiento, prestándose atención a la doctrina jurisprudencial y administrativa existente. Se aborda el estudio de los institutos esenciales del ordenamiento tributario, es decir, de la comúnmente denominada Parte general del Derecho financiero y tributario, dentro del grado en Ciencias políticas y de la Administración pública, desde el análisis de los principios constitucionales hasta el estudio de los procedimientos tributarios, pasando por las fuentes normativas, la interpretación las categorías tributarias y los elementos esenciales del tributo. También se aborda lo más esencial del sistema tributario español, examinándose la imposición sobre la renta, la imposición sobre el consumo, centrada ésta en el impuesto sobre el valor añadido y efectuándose una incursión en temas sometidos a debate en la actualidad como lo es la tributación medio-ambiental. Integrándose asimismo la perspectiva internacional de la tributación.

PREVIOUS KNOWLEDGE**Relationship to other subjects of the same degree**

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements**OUTCOMES****1300 - Degree in Political and Public Administration Sciences**

- Be able to relate and structure information from diverse sources and to integrate relevant ideas and knowledge in the field of political science and public administration.
- Be able to effectively communicate, both in writing and orally, knowledge, procedures, results and ideas to both specialised and non-specialised audiences.
- Have knowledge and ability to understand essential facts, concepts, principles and theories relating to political science and public administration, and to the spectrum of other reference disciplines.
- Be able to use the theories, procedures and tools of political science and public administration in real-life professional practice (specification, design, implementation, deployment and evaluation of solutions).
- Develop the learning skills needed to complete further studies or training with some degree of autonomy.
- Know the main theories and approaches of political science and public administration, as well as ideas and forms of political organisation.



- Know and be able to analyse the structure and functioning of public administrations.
- Know and be able to analyse administrative and financial planning, management and assessment in public services, and be able to design strategies for organisational improvement and quality assurance.
- Know and be able to interpret historical political and social frameworks so as to have a better understanding of current reality and future prospects; be able to manage historical documentary sources and to conduct comparative analyses of continuity and discontinuity in situations of change.

LEARNING OUTCOMES**English version is not available****WORKLOAD**

ACTIVITY	Hours	% To be attended
Theoretical and practical classes	90,00	100
Readings supplementary material	15,00	0
Preparation of evaluation activities	45,00	0
Preparing lectures	45,00	0
Preparation of practical classes and problem	21,00	0
Resolution of case studies	6,00	0
Resolution of online questionnaires	3,00	0
TOTAL	225,00	

TEACHING METHODOLOGY**English version is not available****EVALUATION****English version is not available****REFERENCES**



Basic

- Martín Queralt, J., Lozano Serrano, C., Tejerizo López, J.M, Casado Ollero, G., Curso de Derecho financiero y tributario, ed. Tecnos , Madrid , última edición.
- Martín Queralt, J., Tejerizo López. J. M. ,CayónGaliardo, A., Manual de Derecho tributario. Parte especial,Ed.Aranzadi, Pamplona , última edición.