



College/Institute/Centre : College of Management and Technology
Department of :Marketing and International Business

SESSION PLAN

***Lecture / Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#: EI221	Title: Public Finance

SESSION PARTICULARS		
#: 1	The field of public finance	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
1	<p>The first lecture is a refreshment of economic terminologies, as opportunity cost, economic problem and the government, after understanding and refreshing the economic terminologies, the main actors of public finance will be introduced:</p> <ul style="list-style-type: none">○ The government sector activity○ Adam smith's theory of economic and social objectives○ The field of public finance in public sector activity○ The necessity of public sector & utility theory.○ Competitive system and social welfare.○ The circular flow model.

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Lecture

Source Material

Stephen P. Robbins. And David A. Decenzo., **Fundamentals of Management**, 4th Ed., N.J. Prentice Hall.

Supplementary Material

Educational Resources

Tutorial / laboratory / Workshop (Delete as required)



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#: 2	The necessity conditions for price system	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	<p style="text-align: center;">Outcome Description</p> <p>In this part the analysis of the government importance starts where the various governmental and non-governmental systems will be discussed and view their advantages and disadvantages</p> <ul style="list-style-type: none">○ Perfect Competition.○ Economic welfare.○ Pareto optimality.○ Functions of the price system (opponents and proponents views)○ Deficiencies of the price system (government importance)

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#: 3	Economic Intervention and models of the government	Hrs:2
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
	<p>After understanding the importance of the government, the students should understand the importance of the government, its interference, models, and scope of activities.</p> <ul style="list-style-type: none">○ Forms of government intervention.○ Economic Models of the government.○ Economic Roles of the government.○ The government distinct roles.

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#: 4	Collective decision and social utility	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
# 4	Outcome Description After fully understanding the government roles and activities, the citizens role should be understood too, in terms of the right to form a democratic society by understanding the term democracy and know how the whole parliament elections process held. After understanding their roles as citizens and viewed all the government models, the students should be exposed to the five scopes of government activity and understand the three perceptions of the government.

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#: 5	The nature of government allocation system and the evaluation of the government activities	Hrs:2
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
	First the students should be aware of the nature of the government's allocation system and understand that it is ruled by the impersonality, where sanctions are applied on all violators. Secondly, in this part it describes the several governmental management systems by being exposed to the different views to evaluate the government activities.

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#: 6	Public Finance in modern Economy Public Goods and Externalities	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	<p style="text-align: center;">Outcome Description</p> <p>The lectures will present the public finance flow in the mixed economies, where a drawing will cover all the sources of revenues and expenditures for the government. Secondly, all types of goods will be introduced.</p> <ul style="list-style-type: none">○ Private goods.○ Merit goods: removing allocation inefficiency of merit goods.○ Examples of pure public goods.○ Problems of pure public goods.<ul style="list-style-type: none">- Free Rider- Prisoner Dilemma○ Impure public goods.

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#7	Mid-Term Exam	Hrs:2
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
7	Mid-Term Exam

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# 8	Classification of Public Expenditure	Hrs:2
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
	<p>After the seventh, the subject turns to its practical governmental experiences, which will start by the historical and efficiency effects, which is the line to differentiate between the public and private operation of service in terms of efficiency and understand the effect of financing and operation.</p> <p>Secondly, it will start by the classification of public expenditures in order to understand each aim of every governmental spending in order to audit our rights in the parliament.</p>

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# 9	The growth of public expenditures	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description Wagner's law is one of the most prominent economic hypotheses that turned into a law after applying it in the five major world countries. He proved that in order to move to industrialization, certain public sector activities should be held, also the country and citizens required functions to move towards industrialization. Secondly, some theories will be discussed SCO, displacement effect, & maximization theory. Thirdly, the growth in public spending. Students should be aware of all the forces that affect the public spending in terms to enhance the countries economic position.

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# 10	The State Budget	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	<p style="text-align: center; color: blue;">Outcome Description</p> <p>This chapter discusses the revenue and expenditure financial analysis of the government. The lecture will start by defining the term state budget, budget process, Egyptian budget, classical, and modern budgets.</p> <p>The budgetary process:</p> <ol style="list-style-type: none"> 1. Formulation. 2. Review and enact. 3. Implement. 4. Control and audit <ul style="list-style-type: none"> - Egyptian budget. - Traditional budget (advantages/ disadvantages). - Modern budgets (advantages/ disadvantages) - PPBS - ZBB

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# 11	Cont. State Budget	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
11	Cont.

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# 12	Taxation	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
12	<p>After viewing the budget or the expenditure part of the public finance its time to review the main source of government revenue (Taxation):</p> <ul style="list-style-type: none">○ Definition of taxation.○ Taxes and the wheel of income.○ What's a fair tax.○ Canons of tax.○ The benefits and ability to pay approach○ Criteria of a fair tax.

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# 13	Cont. Taxation	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
#	<p>After understanding the tax scales, its time to learn about the classification of taxes and tax effects:</p> <ul style="list-style-type: none">○ Classification of taxes<ul style="list-style-type: none">- Tax base- Direct and indirect- Rate structure- Poll, specific and Ad valorum○ Progressiveness and Regressiveness of direct and indirect taxes<ul style="list-style-type: none">- Income tax- Indirect taxes

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# 14	National Debt	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	<p>The national debt analyzes the several sources of revenue for public finance and discuss several debt issues:</p> <ul style="list-style-type: none">○ Treasury bills Vs security bonds○ Real Vs fake national debt○ Borrowing Vs taxation○ Marketable and non-marketable stocks.

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# 15	Review all the sessions	Hrs:2
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LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
	Review the course and the outline of the course

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# 16	Final exam	Hrs:2

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	Final exam

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