朝陽科技大學 093學年度第1學期教學大綱
Public Finance 財政學

當期課號	1994	Course Number	1994
授課教師	許義忠	Instructor	HSU,YI CHUNG
中文課名	財政學	Course Name	Public Finance
開課單位	會計系(四日)四A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	財政學的主要內容在探討政府（公共部門）的經濟行爲。因此，財政學又被稱爲公共經濟學。由此可知，財政學實爲經濟學之一環。就研究範圍與最終目標而言，經濟學追求資源的最適配置，強調私人部門利益。財政學則是研究政府部門的運作並佐以經濟學的分析，以全體社會福利極大化爲最終目的，換言之，財政學一方面探討政府的經濟行爲，另一方面則是研究如何透過政府的力量使全體社會達到最適化。	Objectives	The study of public finance is challenging, as it combines both normative and positive economic analysis. On the one hand, it seeks to answer the question: What should the role of the public sector be in influencing resource allocation in a market economy? The determination of a set of normative rules to guide public sector decision-making requires making use of the tools of modern welfare economics. As such, one might classify public finance as applied welfare economics. On the other hand, public finance involves the positive study of how the activities of government (e.g. taxation, expenditures, transfers) influence resource allocation, relative prices, and welfare in the economy. The sheer size and pervasiveness of the public sector ensure that it will play a significant role in determining how the economy's resources will be allocated by the pricing mechanism. In the positive analysis of the effects of public sector decision-making, it must be recognized that government actions will influence prices and outputs on several markets simultaneously. In other words, a satisfactory analysis of the impact of public sector decisions on the economy must take into consideration some of the general equilibrium effects of the actions.
教材	財政學　　許義忠著　　五南圖書出版	Teaching Materials	
成績評量方式	期中考30%，期末考40%，平常成績與出席狀態共佔30%	Grading	midterm exam:30%，final exam:40%，class participation:30%
教師網頁	www.cyut.edu.tw/~hyc		
教學內容	財政學主要包含兩部部份，第一部份爲公共支出，第二部份爲租稅理論。本課程主要係以個體經濟理論基礎，進行財政相關主題的分析。	Syllabus	Public Finance is a series of two-part course. The first part deals primarily with issues of public expenditures and the second part will discuss government revenues (mainly taxation) and local public finance. The purpose of the course is to use microeconomic theory to analyze some basic issues of public finance. Some practical events will also be discussed in class.

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