朝陽科技大學 098學年度第2學期教學大綱
Public Finance 財政學

當期課號	1461	Course Number	1461
授課教師	陳俊宏	Instructor	CHEN,CHUN HUNG
中文課名	財政學	Course Name	Public Finance
開課單位	會計系(四日)三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，2008年2版；作者：徐偉初、歐俊男、謝文盛；華泰文化出版。	Teaching Materials	Public Finance, 2008, 2nd Edition.
成績評量方式	期中考30%，期末考30%，小考20%，上課出席狀況20%	Grading	Mid-term: 30%; Final exam: 30%; Test: 20%; Attendance: 20%
教師網頁	http://lms.ctl.cyut.edu.tw/blog.php?user=2006099&f=portfolio		
教學內容	本課教學內容係希望採深入淺出方式，引導學習財政學，同時搭配理論教學中之實務個案研究，並藉由問題研討來學以致用，以期能達理論與實務結合之教學目標。	Syllabus	The object of this lecture is to learn the framework of Public Finance, including primary academic theory and empirical analysis. Through actual case study, we hope that students could apply the text material to actual situation.

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