

Scienza delle finanze

(H.S. Rosen – T. Gayer)

Oggetto e strumenti dell'attività finanziaria pubblica

Introduzione

Oggetto del corso

In questo corso ci occuperemo delle attività di prelievo e di spesa esercitate dal settore pubblico, attività che vengono spesso designate con il termine di **finanze pubbliche**, mentre la disciplina è detta **scienza delle finanze**. Le questioni considerate non sono in realtà di natura finanziaria (relative, cioè, alla moneta), ma nascono piuttosto dall'utilizzo delle risorse. Perciò alcuni preferiscono parlare di **economia del settore pubblico** e altri, più semplicemente, di **economia pubblica**. L'oggetto di questo corso sono le **funzioni microeconomiche del settore pubblico**, ossia le modalità con cui esso provvede alla allocazione delle risorse e alla redistribuzione del reddito (Funzioni Macroeconomiche: Politica Economica).

Non è sempre facile stabilire quali argomenti rientrino nell'ambito della scienza delle finanze. Si pensi per esempio alle politiche di regolamentazione, con le quali i governi incidono in maniera determinante sull'allocazione delle risorse. Gli obiettivi di tali politiche vengono talvolta raggiunti attraverso provvedimenti di spesa e/o di tassazione, ma non sempre. Per esempio, per porre un limite alle dimensioni delle aziende, lo Stato può percorrere due strade alternative: l'imposizione di maggiori tributi alle aziende più grandi o rendere illegali le aziende che superino determinate dimensioni. Tuttavia solo la tassazione delle aziende trova ampio spazio nei testi di scienza delle finanze, mentre la legislazione antitrust viene di norma trattata in maniera approfondita nei corsi di organizzazione industriale. La scelta potrà certamente sembrare arbitraria, ma è ispirata alla necessità di delineare i confini della disciplina: ci si occuperà principalmente di spesa pubblica e sistema tributario.

Analisi positiva e analisi normativa

La scienza delle finanze non si occupa solo degli effetti delle politiche tributarie e di spesa adottate dallo Stato, ma cerca anche di stabilire come queste politiche dovrebbero essere. Per questo si è soliti distinguere tra analisi positiva e normativa.

L'analisi positiva

L'analisi positiva ha come obiettivo quello di individuare i nessi causali tra le variabili economiche e, quindi, di rispondere a quesiti di questo tipo: qual è l'effetto di una riduzione dell'imposta sul reddito da lavoro sull'offerta di lavoro? O meglio, se non esistono limiti dal lato della domanda di lavoro e se si riduce la tassazione sul reddito, gli individui tendono a lavorare di più o di meno? E si comportano tutti alla stessa maniera, indipendentemente dal reddito, dal sesso ecc...?

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