

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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RJ Alexander



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The Top Books of the Year Riassunti Scienze Delle Finanze Rosen Gayer Cerca E The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This touching tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Riassunti Scienze Delle Finanze Rosen Gayer Cerca E : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Riassunti Scienze Delle Finanze Rosen Gayer Cerca E : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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