

CAPITOLO 1

Cosa è la scienza delle finanze?

La scienza delle finanze è la denominazione italiana, derivata da quella tedesca, di quell'area di problemi economici che riguardano la finanza pubblica. L'attività finanziaria dello Stato, e degli altri enti pubblici, che si manifesta attraverso le entrate e le spese del bilancio pubblico. Studia l'attività dello Stato diretta al soddisfacimento di bisogni collettivi.

Public finance: quando il governo deve intervenire nell'economia; come il governo può intervenire; qual è l'effetto di questi interventi sui risultati dell'economia; perché i governi decidono di intervenire nei modi in cui lo fanno.

Brevi cenni storici

La finanza pubblica è la branca più antica della scienza economica. Dapprima gli scolastici nel '500 e poi i mercantilisti nel '600; alla fine dello stesso secolo, nei paesi dell'Europa centrale, c'era il cameralismo. Tra i più importanti troviamo Adam Smith nel 1776.

Economia di mercato: è l'insieme di rapporti economici che legano il mercato dei fattori di produzione (input) con quello dei prodotti (output) e dei consumatori-famiglie.

Equilibrio di mercato: è quella situazione di mercato dove l'offerta dei produttori-venditori è uguale alla domanda dei consumatori-compratori.

La mano invisibile: la somma dei "surplus" di tutti gli operatori economici costituisce, quindi, il benessere sociale dell'intera collettività. Il perseguimento dell'interesse personale da parte di tutti gli individui conduce al massimo benessere sociale: per tale misterioso meccanismo, Smith usò la metafora della mano invisibile volta a perseguire un fine collettivo che non rientra nelle intenzioni individuali. Adam Smith, dice che il mercato è in grado di assicurare, in modo autonomo, la piena occupazione del lavoro.

Un principio fondamentale per gli economisti classici era, l'effettiva tendenza del sistema economico alla piena occupazione (full employment), di conseguenza, la disoccupazione è sempre volontaria. Una nazione (sistema economico) non può avere una sovrabbondanza di beni prodotti, per il motivo implicito che tali beni allo stesso tempo sono domandati. Tutto ciò è di carattere macroeconomico poiché non dipende dall'aggiustamento dei prezzi ma dalla identità degli aggregati economici. Il valore della produzione è pari al potere d'acquisto dei fattori che l'hanno prodotta.

Laissez-faire: dottrina liberista contraria a qualsiasi intervento dello Stato nei rapporti economici di un paese e anche in quelli tra paesi.

Il modello delle "tre funzioni" del settore pubblico

Richard Musgrave riuscì a disegnare la complessa struttura dell'Economia pubblica o scienza delle finanze. Sulla base dell'elaborazione del pensiero degli economisti tedeschi, austriaci, inglesi, fino al problema di come ordinare le diverse parti della finanza pubblica entro un quadro comune. Lo scopo iniziale, era quello di separare le tre fondamentali analitiche della politica di bilancio: la fornitura di beni pubblici, l'equità nella distribuzione dei redditi e la stabilizzazione del sistema economico. Quello definitivo e di adesso è: la funzione allocativa, quella distributiva e quella di stabilizzazione.

La funzione allocativa: la fornitura di beni pubblici è lo scopo principale della branca allocativa. Riguarda le spese per realizzarli e le entrate per finanziarli.

Riassunto Libro Lezioni Di Scienza Delle Finanze Campa

Victor M. Corman



Riassunto Libro Lezioni Di Scienza Delle Finanze Campa:

Lezioni di scienza delle finanze Giuseppe Campa, Valeria De Bonis, 2013 Questa seconda edizione come la precedente ha lo scopo di offrire uno strumento didattico chiaro ed efficace per comprendere meglio le scelte pubbliche e gli interventi dello Stato nelle moderne economie intervenenti che nelle società democratiche vanno assumendo un ruolo sempre più importante. Il settore pubblico nei Paesi europei più industrializzati attorno al 45-50% del Pil anche negli Stati Uniti in Canada e in Giappone pur se più contenuto il settore pubblico tende a essere sempre più importante. La Scienza delle Finanze studia le forme dell'intervento pubblico nell'economia volte allo sviluppo di un più elevato benessere sociale. Quali sono le motivazioni alla base dell'intervento pubblico nell'economia e quali le forme di intervento? Qual l'impatto che tali interventi hanno sul sistema economico? In che modo trovare le risorse necessarie per l'offerta dei beni e dei servizi pubblici? Quali sono i principali effetti della tassazione? Per rispondere a queste e ad altre domande è stata adottata una trattazione semplice ma precisa dei maggiori temi dell'economia pubblica ad esempio i fondamenti generali dell'economia del benessere e delle decisioni collettive come quadro teorico di base per l'approfondimento del tema molto attuale del ruolo dello Stato. A queste tematiche segue un corposo approfondimento delle forme di intervento pubblico nelle situazioni di fallimenti del mercato e un'esposizione dettagliata dei principi fondamentali della tassazione, della giustificazione della progressività dei problemi dell'imposta personale sul reddito dell'imposta sulle società e in questa edizione dell'imposizione generale sugli scambi. Oltre a una descrizione semplice ma chiara delle politiche di contrasto alla povertà in questa nuova edizione sono discussi in maniera sintetica ma istruttiva la teoria economica del decentramento e i sistemi pensionistici.

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