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## 2IN5120 – Public Finances

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**Instructors:** Pierre Bertinotti  
**Department:** CAMPUS DE METZ  
**Language of instruction:** FRANCAIS  
**Campus:** CAMPUS DE METZ  
**Workload (HEE):** 40  
**On-site hours (HPE):** 27,00  
**Elective Category :** Business Sciences  
**Advanced level :** No

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### Description

from factual data: concepts, procedures, figures.., allow each student to develop his or her own thinking on the major issues of public finances.

### Quarter number

semaine bloquée SG8

### Prerequisites (in terms of CS courses)

none

### Syllabus

Introduction

Public finances: what are we talking about?

1. The major issues related to public spending and taxation :

Relationships with politics, the economy and society

2. Government finances :

Drawing up the budget:

Content: missions, programs, actions

The procedure: the European semester and the national semester

The State's financial resources: taxation and debt

Budget implementation: the main business rules

Control of expenditure and evaluation of actions

3. Local authority finances :

Who finances what? Powers and expenditure

The financial autonomy of local authorities: local taxation

Preparation, execution and control of local government budgets

4. Social protection accounts :

The scope of social protection: the various social benefits

The financing of social protection: contributions, taxes and public contributions

Social protection: a political issue



### **Class components (lecture, labs, etc.)**

the active participation of students will be favoured: briefs Introductory lectures, case studies, role-playing... Collective reflection will be encouraged.

### **Grading**

grouped in groups of 3 or 4, the students will write a thesis. of about fifteen pages on a theme related to the course, decided in agreement with the teacher.

The presentation can be made orally using the usual computer and digital tools.

### **Course support, bibliography**

#### **Bibliography**

1. Waserman F., Les finances publiques, La Documentation Française, 9th edition, 2018.
2. Bouvier M., Les finances locales, L.G.D.J, 18th edition, 2020
3. Bouvier M., Esclassan M.-C., Lasalle J.-P., Finances publiques, L.G.D.J, 19th edition, 2020

#### **Useful links**

- INSEE <https://www.insee.fr/fr/accueil>
- The platform for public finance, the State budget and public performance <https://www.budget.gouv.fr>
- Public life <https://www.vie-publique.fr>
- Local authorities <https://www.collectivites-locales.gouv.fr>
- Légifrance The public service for the dissemination of law <https://www.legifrance.gouv.fr>
- Court of Auditors <https://www.ccomptes.fr/fr>
- National Assembly <https://www.assemblee-nationale.fr>
- Senate <http://www.senat.fr>
- Social Security <https://www.securite-sociale.fr/accueil#>
- Direction de la recherche, des études, de l'évaluation et des statistiques: L'expertise statistique publique en santé et social <https://drees.solidarites-sante.gouv.fr/systeme-de-protection-sociale>
- Agence France Trésor <https://www.aft.gouv.fr>
- European Commission [https://ec.europa.eu/info/index\\_fr](https://ec.europa.eu/info/index_fr)



### **Resources**

A PowerPoint presentation will be used to support the course. It will be accompanied by podcasts, video sequences and consultations of online sites.

### **Learning outcomes covered on the course**

At the end of the course, the student will be able to understand the daily information on public finances, whether it is about the State, local authorities, social protection or Europe. He or she will be able to place this information in its political and economic context. This data relating to public finance is an essential element of the company's environment. They influence companies' investment and research decisions. They structure the economic and social behavior of all economic agents

### **Description of the skills acquired at the end of the course**

Legal skills: notions of public law, parliamentary law, constitutional law, budget law

Political science skills: functioning of the State, local authorities and European institutions

Economic skills: the interactions between public finance and the economy at the local, national and European levels

General skills to allow each student to deepen his or her political reflections