

# **Module: Public Services**

Level	Master	Short Name	PS
Responsible Lecturers	Dierks, Leef H., Prof. Dr.		
Department, Facility	Mechanical Engineering and Business Administration		
Course of Studies	Business Administration, Master		
Compulsory/elective	Compulsory ECTS Credit Points 5		
Semester of Studies	2	Semester Hours per Week	4
Length (semesters)	1	Workload (hours)	150
Frequency	SuSe	Presence Hours	60
Teaching Language	English	Self-Study Hours	90
The following section is filled on	ly if there is <b>exactly or</b>	ne module-concluding exam.	
Exam Type	Written Exam	Exam Language	English
Exam Length (minutes)	120	Exam Grading System	One-third Grades
Learning Outcomes	The lecture presents contemporary concepts of a modern public sector. Considering the strict budgetary constraints of modern economies, students will gather a better understanding of public finance, i.e. of the modus operandi of public expenditures and revenues.		
Participation Prerequisites	B.Sc. in Business Administration / Economics		
The previous section is filled on	ly if there is <b>exactly on</b>	e module-concluding exam.	
Consideration of Gender and Diversity Issues	<ul> <li>Use of gender-neutral language (THL standard)</li> <li>Target group specific adjustment of didactic methods</li> <li>Making subject diversity visible (female researchers, cultures etc.)</li> </ul>		
Applicability			

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**Module Course: Public Services** 

(of Module: Public Services)

Course Type	Lecture	Form of Learning	Presence
Mandatory Attendance	no	ECTS Credit Points	5
Participation Limit		Semester Hours per Week	4
Group Size		Workload (hours)	150
Teaching Language	English	Presence Hours	60
Study Achievements ("Studienleistung", SL)		Self-Study Hours	90
SL Length (minutes)		SL Grading System	
The following section is filled on	ly if there is a course-s	specific exam.	
Exam Type		Exam Language	
Exam Length (minutes)		Exam Grading System	
Learning Outcomes			
Participation Prerequisites			

The previous section is filled only if there is a course-specific exam.

#### Contents

1 Introduction to Public Services

## 2 Public Expenditures

- Public Goods
- Externalities
- Political Economy
- Cost-Benefit Analysis
- Health Care
- Social Security

### 3 Public Revenues

- Principles of Taxation
- Theories of Taxation
- Taxation and Efficiency
- Efficient and Equitable Taxation
- Personal Income Taxes
- Corporate Taxes
- Deficit Finance

### Literature

Blankart, C. B. (2017), Öffentliche Finanzen in der Demokratie, 9th ed., Vahlen, Munich.

Brümmerhoff, D. and T. Büttner (2014), Finanzwissenschaft, 11th ed., De Gruyter Oldenbourg, Berlin.

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Gruber, J. (2015), Public Finance and Public Policy, 5th ed., Worth, New York.

Hindriks, J. and G. D. Myles (2013), Intermediate Public Economics, 2nd ed., The MIT Press, Cambridge, MA.

Myles, Gareth D. (2008), Public Economics, Cambridge University Press, Cambridge.

Rainey, Hal G. (2014), Understanding and Managing Public Organizations, 5th ed., John Wiley & Sons, New York.

Rosen, H. S. and T. Gayer (2014), Public Finance, 11th ed., McGraw-Hill, New York.

Varian, Hal R. (2014), Intermediate Microeconomics, 9th ed., W. W. Norton & Company, New York.

Wigger, B. U. (2005), Grundzüge der Finanzwissenschaft, 2nd ed., Springer, Berlin.

Zimmermann, H., Henke, K.-D. and M. Broer (2017), Finanzwissenschaft, 12th ed., Vahlen, Munich.

### Remarks

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