Figure 6.4 Abbreviated Course Syllabus
Economics and Finance:1200900036 Fiscal Science

Course Number:	1200900036
Course Name:	Fiscal Science
Instructors:	Li Xiao, Zhong Yihui
Students:	Economics and Finance Cohort 2021
Required Text:	*Introduction to Public Finance* by Fan Liming, published by Higher Education Press, 2021.
Course Description:	Fiscal Science is an introductory course for students majoring in economics and finance to participate in financial and fiscal research. The content of this course combines modern financial theory and practical frontiers, not only focusing on the exposition of basic financial theories, knowledge, and skills, but also closely integrating with the new situation of China's economic and social development, providing a comprehensive exposition of the main financial practice issues in recent years' financial reform and development. While maintaining the scientific, systematic, and complete nature of the financial science system, emphasis is placed on foresight, innovation, and practicality, with a focus on cultivating students' practical operational abilities.

Topic Outline:		Hours/Minutes
I.	Public Finance and Public Finance Ideas	2
A.	Overview of public finance	
B.	Public finance thought	
II.	Public Finance Functions	4
A.	Government and market	
	①Market effectiveness	
	②Market failure	
	③The relationship between the government and the market	
B.	Financial functions	
	①Function of resource allocation	
	②Function of income distribution	
	③Function of economic stability and development	
	④Overall survey of financial functions	
III.	General Financial Expenditure	2
A.	Overview of financial expenditure	
B.	Scale and structure of fiscal expenditure	
C.	Economic effects of fiscal expenditure	
D.	Performance of fiscal expenditure	

IV.	Government Consumption Expenditures	4
A.	Administrative expenditures	
	①The nature and content of administrative expenditures	
	②China's administrative expenditure	
	③The reform of administrative expenditure in China	
B.	Defense expenditure	
	①Classification of defence provision and expenditure	
	②Theoretical analysis of optimal defense expenditure structure	
	③China's defense spending	
C.	Education, Science, Culture and Health expenditures	
	①Content and classification of teaching science and science	
	②The theoretical basis of government intervention in education, science, culture and health expenditure	
	③China's education, science, culture and health expenditure	
V.	Government Investment Expenditures	4
A.	Overview of government investment	
B.	Infrastructure investment	
C.	Expenditure on agriculture, Rural areas and farmers	
VI.	Social Security Expenditures	2
A.	Overview of social security	
B.	Social insurance expenditure	
C.	Social assistance expenditures	
VII.	General Revenue	4
A.	Overview of financial revenue	
	①The concept of financial revenue	
	②Classification of financial revenue	
B.	Scale of financial revenue	
	①The scale of fiscal revenue and its changing trend	
	②Theoretical analysis of changes in the scale of fiscal revenue	
C.	Structure of financial revenue	
	①The structure of fiscal revenue and its changing trend	
	②Theoretical analysis of the change of fiscal revenue structure	
VIII.	Taxation	6
A.	Tax overview	
B.	Tax burden	
C.	Tax system structure	
D.	China's tax system	
IX.	Non-Tax Income	4
A.	Government fees	
B.	Government-managed funds	
C.	Income from State-owned capital operations	
D.	Income from social insurance funds	
X	Public Debt	2
A.	Overview of public debt	

B.	Burden of Public Debt	
C.	Management of public debt	
XI	Government budget	4
A.	Overview of the government budget	
B.	Reform of the Chinese government's budget management system	
XII	Financial Systems	6
A.	Overview of the financial system	
	①The concept and classification of financial system	
	②Hierarchical financial theory	
B.	Financial system at different levels	
	①Division of inter-governmental expenditure	
	②Inter-governmental revenue division	
	③Government-to-government transfer payments	
C.	Reform of China's financial system	
	①The reform process of China's fiscal system	
	②The direction of China's fiscal system reform	
XIII	Fiscal Balance and Fiscal Policy	4
A.	Fiscal balance and fiscal deficit	
B.	Financial policy	
	Total Sessions (Coverage Hours)	48

Summary of UG CPC Topics Covered in this Course:		Hours/Minutes
a.	Marketing	0
b.	Finance	20
c.	Accounting	6
d.	Management	4
e.	Legal environment of Business	4
f.	Economics	14
g.	Business Ethics	0
h.	Global Dimensions of Business	0
i.	Business Communications	0
j.	Information System	0
k.	Quantitative Techniques and Statistics	0
l.	Business Policies	0
m.	Comprehensive or Integrating Experience	0
	Total Estimated CPC Coverage Hours	48