

# PROGRAMME INFORMATION



## UNIVERSITY MASTER'S DEGREE IN PUBLIC FINANCE AND BUDGET AND TAX ADMINISTRATION

CÓDIGO 261801

UNED

Facultad  
de Derecho

**UNIVERSITY MASTER'S DEGREE  
IN PUBLIC FINANCE AND BUDGET AND  
TAX ADMINISTRATION**

**CÓDIGO 261801**

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## University Master's Degree in Public Finance and Budget and Tax Administration

### INFORMATION IDENTIFYING THE QUALIFICATION

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#### Name and status of awarding institution

Universidad Nacional de Educación a Distancia.

Public university.

#### Name of qualification and title conferred in original language

Máster Universitario en Hacienda Pública y Administración Financiera y Tributaria por la Universidad Nacional de Educación a Distancia.

#### Status

National validity.

Approved by Accord of the Council of Ministers on June 12th, 2015.

#### Main field(s) of study for the qualification

The study is included in the field of Social Sciences and Law.

#### Language(s) of instruction/examination

The degree is taught in Spanish.

### INFORMATION ON THE LEVEL OF THE QUALIFICATION

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#### Level of qualification

Level 3 (Master) in the Spanish Framework of Higher Education (MECES) is equivalent to level 7 of European Qualification Framework (EQF).

#### Official length of programme

The official length of programme is 60 ECTS and 1 year full time.

#### Access requirements

Bachelor's Degree in Law or Economics.

### INFORMATION ON THE CONTENTS

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#### Mode of study

Blended learning full time.

### Programme requirements

The programme of studies is composed of 4 compulsory ECTS, 42 elective ECTS, 6 external practices and 8 Master's Dissertation ECTS.

### Subjects

- Economics, Public Finance and Fiscal Policy
- Taxes: Direct Taxation and Financial Assets and Companies Taxation
- Taxes: Indirect Taxation and Foreign Trade Taxation
- Tax System and Integration Process
- Classroom Seminar in Fiscal Policy and Tax Administration
- International Taxation
- Tax Administration: Organization Models and relation between Tax Administration and Taxpayers
- Tax Administration: Procedures and Control
- Classroom Seminar. Trends in Tax Administration: adaptation to a new environment
- Practical Training Period of Master in Public Finance and Financial and Tax Administration
- Final Thesis of Master in Public Finance and Financial and Tax Administration
- Public Management
- International Economic Framework and Public Sector
- Budgeting and indicators
- Public Contracts
- Classroom Seminar. Budgetary Policy and Financial Administration
- Control on Financial and Economic Activity : Internal Control, Public Policy Evaluation and Public Audit
- Control on Financial and Economic Activity : External Control
- Public and National Accountability
- Classroom Seminar. Trends in Financial Administration: adaptation to a new environment
- Budgetary Policy and the Analysis of Main Budget Programs

### Grading scheme

In the Spanish university system, modules/courses are graded on a scale of 0 to 10 points with the following qualitative equivalence:

0-4.9: "suspenso"; 5-6.9: "aprobado"; 7-8.9: "notable"; 9-10: "sobresaliente". A special mention, "Matrícula de Honor" may be granted to up to 5% of the students in a group provided they have got a "sobresaliente". To pass a module/course it is necessary to get at least 5 points.

In cases of recognition of ECTS, professional experience, cultural or sports activities, or student representation no grading will be recorded but, where appropriate, the word "Apto".

## INFORMATION ON THE FUNCTION OF THE QUALIFICATION

### Access to further study

This qualification gives access to Doctoral studies, provided that the student has completed a minimum of 300 ECTS in the overall teachings of Bachelor and Master.

### Stated objectives associated with the qualification and professional status (if applicable)

The Master in Public Finance and Financial and Tax Administration provides a high level academic and professional training in different issues as the design and planning of budgetary policy, the management and control of public expenditure, or the design, organization, planning and management of tax systems. In order to this main trends and best practices in these fields are used, all of that from an applied approach and a comparative perspective. A main goal of the Master is getting that Latin-American Administrations have a board of managers and professionals with a specific training to develop their functions make ready them to know and to apply the public budget and the tax system with effectiveness. Also is expected that they can develop an economic, budgetary and fiscal policy address to increase the social progress, to improve the service to citizens and to cooperate in the economic development.

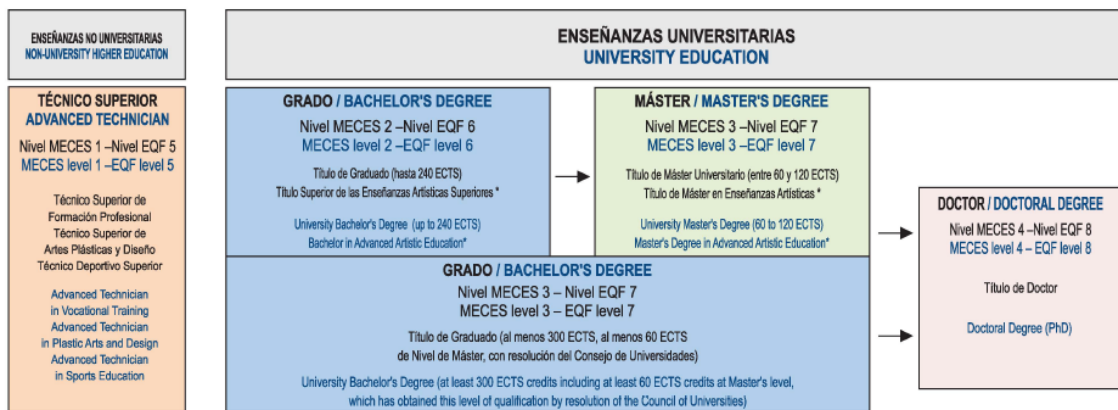
The Master in Public Finance and Financial and Tax Administration is address to people that work or are interested in working in Financial and Tax Public Administration of Latin-American countries. This Master provides to students a qualified training to learn and to investigate the issues and skills that are essential for the performance of this kind of institutions.

**ADDITIONAL INFORMATION**

The master is taught in collaboration with Instituto de Estudios Fiscales:  
<http://www.ief.es/>

Universidad Nacional de Educación a Distancia: <https://www.uned.es>

**INFORMATION ON THE NATIONAL HIGHER EDUCATION SYSTEM**



\* Las enseñanzas Artísticas Superiores son Enseñanzas no Universitarias dentro del Sistema Educativo español de Enseñanza Superior  
\* Advanced Artistic Education is non-university education within the Spanish Higher Education System