



European public finances

Presentation

By studying the European Union budget, this class aims to provide both a synthetic and dynamic overview of European construction and in particular to demonstrate that financial considerations have been at the heart of most of its past and present developments. The introductory part of the class will highlight the specific nature of EU finances and the underlying issues. The first part of the course will focus on the EU's budgetary procedure. We will then examine the main principles of European budgetary law, the processes of preparation and adoption, the phases of implementation and control of budget execution. Emphasis is placed on the evolutionary nature of this procedure, due in particular to the system of multiannual programs and inter-institutional agreements. The second part of the course will focus on the actual content of the Union budget and will successively examine the main categories of expenditure (some of which relate to the EU's main policies) and of revenue.

Recommended Prerequisite(s)

Students must have good knowledge of the European Union's institutions and policies.

In brief

ECTS credits : 3.0

Number of hours : 18.0

Teaching term : Six-monthly

Teaching activity : Seminar

Year : Fifth year

Validation : Final written examination

Contacts

Responsible(s)

Szymczak David

d.szymczak@sciencespobordeaux.fr

Bibliography

- Delon Desmoulin C., *Droit budgétaire de l'Union européenne*, LGDJ, 2011.
- Saurel S., *Le budget de l'Union européenne*, La Documentation française, 2018.
- Strasser D., *Les Finances de l'Europe*, LGDJ, 1990.

Formule pédagogique

In-person lecture. The content of the class being relatively technical, students are expected to have sufficiently precise knowledge.