

<<财政学>>

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### 内容概要

《财政学(第9版)(英文影印版)》作者哈维·s.罗森是美国新生代的著名经济学家。本书自1985年第1版面世以来，一直是美国一流大学的首选教科书。

《财政学(第9版)(英文影印版)》是为公共管理专业的大学本科生和研究生主课程设计的。书中介绍了当今财政理论研究的许多前沿领域。

本书最显著的特色是吸收了近30年来西方财政学理论的新进展。

本书的目标是将制度、理论和经济计量等方面的内容融为一体，让学生对于政府的开支和征税活动具有一个清晰而连贯的认识。

《财政学(第9版)(英文影印版)》可用作财经院校本科及研究生的财政学教材，也可作为相关领域人员的参考书。

## 作者简介

作者：(美国)罗森(Rosen H.S.) (美国)盖尔(Gayer T.) 罗森(Rosen H.S.) is the John L . Weinberg Professor of Economics and Business Policy at Princeton University . Professor Rosen , a Fellow of the Econometric Society and a Research Associate of the National Bureau of Economic Research , is well known for his contributions to the fields of Public Finance , Labor Economics , and Applied Microeconomics . From 1989 to 1991 , he served as Deputy Assistant Secretary ( Tax Analysis ) at the US Treasury . During a second stint in Washington from 2003 to 2005 , he served on the President's Council of Economic Advisers , first as a Member and then as Chairman . In this capacity , he provided advice to the White House on a wide variety of policy issues , including tax reform , Social Security , health care , energy , the federal budget , and financial market regulation . In 2007 he received from the National Tax Association its most prestigious award , the Daniel M . Holland medal for distinguished lifetime contributions to the study and practice of public finance . 盖尔(Gayer T.) is an associate professor at Georgetown University's Public Policy Institute . He is also an adjunct fellow at the Public Policy Institute of California and an adjunct scholar at the American Enterprise Institute . Professor Gayer has published research in environmental economics , regulation , and education policy . From 2003 to 2004 , he served as a Senior Economist on the President's Council of Economic Advisers , where he worked primarily on environmental and regulatory policy . He is currently a member of the Environmental Protection Agency's Science Advisory Board . From 2007 to 2008 , he served as Deputy Assistant Secretary ( Microeconomic Analysis ) at the US Treasury . In this capacity , he helped develop policies relating to a wide variety of issues , including housing , credit markets , agriculture , health care , energy , insurance , and the environment . He was also responsible for guiding the Treasury's participation in the Social Security and Medicare Trustees working groups .

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## 章节摘录

版权页：插图： Chapter One INTRODUCTION Public Finance is nothing else than a sophisticated discussion of the relationship between the individual and the state . There is no better school of training than public finance . ——FORMER CZECH PRIME MINISTER VACLAV KLAUS The year is 1030 BC . For decades , the Israelite tribes have been living without a central government . The Bible records that the people have asked the prophet Samuel to "make us a king to judge us like all the nations" ( 1 Samuel 8 : 5 ) . Samuel tries to discourage the Israelites by describing what life will be like under a monarchy : This will be the manner of the king that shall reign over you ; he will take your sons , and appoint them unto him , for his chariots , and to be his horsemen ; and they shall run before his chariots . . . . And he will take your daughters to be perfumers , and to be cooks , and to be bakers . And he will take your fields , and your vineyards , and your oliveyards , even the best of them , and give them to his servants . . . . He will take the tenth of your flocks ; and ye shall be his servants . And ye shall cry out in that day because of your king whom ye shall have chosen ( 1 Samuel 8 : 11 —18 ) . The Israelites are undeterred by this depressing scenario : "The people refused to hearken unto the voice of Samuel ; and they said : 'Nay ; but there shall be a king over us ; that we also may be like all the nations ; and that our king may judge us , and go out before us , and fight our battles'" ( 1 Samuel 8 : 19—20 ) . This biblical episode illustrates an age—old ambivalence about government . Government is a necessity—"all the nations" have it , after all—but at the same time it has undesirable aspects . These mixed feelings toward government are inextricably bound up with its taxing and spending activities . The king will provide things that the people want ( in this case , an army ) , but only at a cost . The resources for all government expenditures ultimately must come from the private sector . As Samuel so graphically explains , taxes can be burdensome . Centuries have passed , mixed feelings about government remain , and much of the controversy still centers around its financial behavior . This book is about the taxing and spending activities of government , a subject usually called public finance . This term is something of a misnomer , because the fundamental issues are not financial ( that is , relating to money ) . Rather , the key problems relate to the use of real resources . For this reason , some authors prefer the label public sector economics or simply public economics . We focus on the microeconomic functions of government—the way government affects the allocation of resources and the distribution of income . Nowadays , the macroeconomic roles of government—the use of taxing , spending , and monetary policies to affect the overall level of unemployment and the price level—are usually taught in separate courses .



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