
Cours : Finances Publiques (*Public finance*)

Support de cours

Professeur : Hicham BOUCHARATAT

Objectifs du cours :

- Comprendre le fonctionnement des finances publiques
- Maîtriser le processus d'élaboration et de validation des lois de finances
- Comprendre la structure du budget marocain de l'Etat et des collectivités locales

Plan sommaire de cours

Chapitre Introductif

- I/ Approche juridique des finances publiques
- II/ Approche économique des finances publiques
- III/ Approche sociologique et politique des finances publiques

Chapitre 1 : L'Etat et les finances publiques dans l'histoire de l'analyse économique

- I/ Finances publiques et politiques économiques
- II/ Economie et finances publiques entre XVI et XIX siècle
- III/ Economie et finances publiques au XX siècle

Chapitre 2 : Les ressources du secteur public

- I/ Les ressources définitives
- II/ Les ressources temporaires
- III/ Les externalités

Chapitre 3 : Les principes Budgétaires

- I/ Définition du budget
- II/ Les principes budgétaires
- III/ Les dérogations budgétaires

Chapitre 4 : L'établissement du budget de l'Etat

- I/ L'élaboration du projet de budget
- II/ L'adoption du projet de budget

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