

COURS FINANCES PUBLIQUES

INTRODUCTION GENERALE

1. LA PLURIDISCIPLINARITÉ DES FINANCES PUBLIQUES

Les finances publiques apparaissent comme une science pluridisciplinaire originale dont la définition et les sources sont variées.

La science des finances publiques est la quatrième branche du droit public à côté du **droit constitutionnel**, du droit administratif et du droit international public. Mais en réalité elle constitue une science « *carrefour* » en raison de la diversité des phénomènes qu'elle appréhende.

A– les phénomènes constitutionnels

Par le contrôle du budget est affirmé **le contrôle politique du Parlement**. Aujourd'hui encore, la **discussion du budget au Parlement** est prétexte à l'examen de l'ensemble de la politique gouvernementale.

*« Le débat budgétaire est l'instant privilégié où le parlement peut exercer la **plénitude de son contrôle sur l'action du gouvernement et sur les administrations de l'État**. Les membres du gouvernement doivent défendre leur budget et répondre aux questions qui leur sont posées, si ce débat n'existait pas, il serait bien difficile de contraindre le gouvernement à s'expliquer sur sa politique. »*

B– Les phénomènes politiques

Où mieux que le budget pour déceler les choix du gouvernement ?

Ici les **choix des politiques ne peuvent être dissimulés**. Quel type de dépenses jugées prioritaires ? Éducation nationale, action sociale, Défense nationale ?

Quelle est la part des dépenses assumées par les personnes publiques et celles laissées au secteur privé ?

C– Les phénomènes économiques

Nul ne songe plus à négliger **les aspects économiques des finances publiques**. L'impact de l'équilibre ou le déséquilibre budgétaire sur les conjonctures, les conséquences de

Liberteacutes Publiques Cours

Jacques Robert (juriste).)



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Table of Contents **Liberteacutes Publiques Cours**

1. Understanding the eBook **Liberteacutes Publiques Cours**
 - The Rise of Digital Reading **Liberteacutes Publiques Cours**
 - Advantages of eBooks Over Traditional Books
2. Identifying **Liberteacutes Publiques Cours**
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an **Liberteacutes Publiques Cours**
 - User-Friendly Interface
4. Exploring eBook Recommendations from **Liberteacutes Publiques Cours**
 - Personalized Recommendations
 - **Liberteacutes Publiques Cours** User Reviews and Ratings
 - **Liberteacutes Publiques Cours** and Bestseller Lists

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 - Liberteacutes Publiques Cours Budget-Friendly Options
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 - ePub, PDF, MOBI, and More
 - Liberteacutes Publiques Cours Compatibility with Devices
 - Liberteacutes Publiques Cours Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Liberteacutes Publiques Cours
 - Highlighting and Note-Taking Liberteacutes Publiques Cours
 - Interactive Elements Liberteacutes Publiques Cours
8. Staying Engaged with Liberteacutes Publiques Cours
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Liberteacutes Publiques Cours
9. Balancing eBooks and Physical Books Liberteacutes Publiques Cours
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Liberteacutes Publiques Cours
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Liberteacutes Publiques Cours
 - Setting Reading Goals Liberteacutes Publiques Cours
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Liberteacutes Publiques Cours
 - Fact-Checking eBook Content of Liberteacutes Publiques Cours
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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