This chapter focuses on public sector economics. The term public sector economics has, over the past 15 years, gradually replaced the more traditional but narrower topic of public finance, which refers to the study of the problems of financing the activities of the public sector mainly through taxation and public debt. Public finance was, therefore, an extension of price theory in which the impacts of the various taxes and debt instruments were examined in terms of their effects upon allocation of resources, that is, upon price formation, employment, investment, and savings decisions. Public finance also paid considerable attention to the legal and administrative details of alternative tax regimes. By contrast, public sector economics incorporates the expenditure side of public sector decision making, thereby, widening the scope of study to include topics such as cost-benefit analysis, fiscal federalism, public choice, public enterprises, and social economics. This widening of the scope of the subject area makes it more difficult to define clearly its boundaries.
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