

财政学（第10版）

[美] 哈维·罗森 (Harvey S. Rosen) 泰德·盖尔 (Ted Gayer) 著

Public Finance (Tenth Edition)

美国麦格劳-希尔教育出版公司工商管理最新教材（英文版）

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出 版 说 明

为了适应经济全球化的发展趋势,满足国内广大读者了解、学习和借鉴国外先进经济管理理论和管理经验的需要,清华大学出版社与国外著名出版公司麦格劳-希尔教育出版集团合作影印出版了一系列商科英文版教材。鉴于大部分外版教材篇幅过长,且其中部分内容与我国的教学需要不符,我们请专家学者结合国内教学的实际要求,对所选图书进行了必要的删节。我们所选择的图书,基本上是在国外深受欢迎并被广泛采用的优秀教材的缩减版,其主教材均是该领域中较具权威性的经典之作。在选书和删节的过程中,我们得到了很多专家、学者的支持、帮助和鼓励,在此表示谢意!

由于原作者所处国家的政治、经济和文化背景等与我国不同,对书中所持观点,敬请广大读者在阅读过程中注意加以分析和鉴别。

我们期望这套影印书的出版对我国经济管理科学的发展能有所帮助,对我国商科的教学,尤其是商学本科的教学能有所促进。

欢迎广大读者给我们提出宝贵的意见和建议,同时也欢迎有关专业人士向我们推荐您所接触到的国外优秀图书。

清华大学出版社

2015年1月

中国的学生要不要使用英文版的教材，一直有争议。有人认为，我们应该使用自己编写的教材，这样才能更准确地反映我们在课堂上所要表述的观点。用国外的原版教材，有些隔靴搔痒，不能解决中国的实际问题。持不同意见的观点认为，尽管各国在管理体制上有意识、制度、文化等差异，但管理本身是在国际环境下具有共同性的问题。特别是，中国的企业在经济全球化的环境下，需要更多地了解国外的管理理论与现状。在这种情况下，就需要引进一些外版的教材。一则，用于满足我们教学的部分需求；二则，更好地了解外版教材的教学服务体系；三则，为我们的师生创造英语教学的环境。

在进行 2004 年本科教指委的工作规划时，我曾特别谈及，要加强对本科教育中教书“育人”、服务于学生的使命的认识，继续优化专业课程设计，扩大精品课程建设，增加专业导向课程，尤其要加强对国际商科与经济管理学学科教学进展的研究，并引进最新的教学成果，包括教材及教学资源。这一切都是为了更好地为国家与社会培养更好的人才。

为此，清华大学出版社与美国麦格劳-希尔教育出版公司的合作，引进出版这套“精编版”的英文工商管理教材，也是体现这一理念。这套教材吸收国际最新教学成果，提供全方位的教学资源，并借助英语的语言媒介，将会大力提升与发展中国工商管理教学水平，提高学生使用英语语言和网络手段获得长久的终生学习的能力和兴趣，进而提高我国工商界的国际竞争力。这是一件具有重大意义的工作。

在讨论引进国际上在工商管理教学的最新成果时，确定了引进本套教材及教学资源的基本格调，即对“国际最新教学成果”的几个共同认识：一是国际上教学技术的进展究竟走到了哪一步，我们就引进到哪一步。二是要注意教学技术的发展给教学及教材带来的影响，我们要借鉴新的教学辅助手段。

最近几年，我在美国授课的过程中，注意到教学网络技术：课程管理系统（course management system, CMS）。通过这个教学辅助系统，教师可以将所要讲授的课程内容简单地张贴到一个系统化的网页上，包括教学演示文件（PPT）、章节提要（Lecture Notes）、在线阅读资料，以及问答题、简答题还有课后大作业等，还可以很简单地开设自己课程的在线论坛 BBS。学生在注册后，便成为在线学生，通过该平台与教师交互，完成习题，在线提交作业，在线考试，自动出评测分析报告。这一切是以教师为中心，完全解决了教师对于自己教学内容以及对学生及教学过程的网络化、数字化管理的问题，并可多次复用、异地复用。这个在线学习系统（BlackBoard, WebCT, eCollege 等）不同于国内各高校自己研发的以学籍管理或居于录像、课件的远程教学为中心的校园管理平台，直接解决大学的核心问题：即“大师”们对课程教学内容的管理问题，成为对教师授课最好的在线数字化辅助支持平台。

2004 年的春季学期，中国人民大学商学院 247 位教师，所有 364 门课程全面上线，2000 多名学生

在线注册学习,引发了人大商学院一场真正意义上的“教学革命”。教师与学生实现了很好地沟通与互动,学生之间也有了很好地学习讨论的天地。目前,我校商学院的经验,已经成为赛尔毕博支持国内院校教学上线发展的典范,成为 BlackBoard 在国内的示范教学网站。

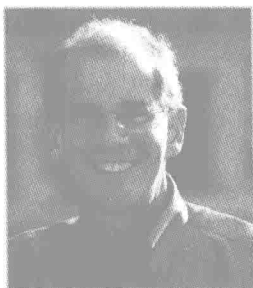
课堂教学同网络平台结合之后,又给教学带来了新的挑战,也给教材和教材的出版商们带来了新的机遇。历史悠久的麦格劳-希尔教育出版公司积极适应这种挑战,在商科及经管教材的出版上做了战略性的调整:即将教材本身做“薄”,出版一批新型的、跨媒介的教材:将研讨性、探索性、展开式的学习内容放到网上,将动态交互性的内容放到网上;印刷版的教材从过去强调各章节内容全面,呈现教学过程、学习环节,转向注重概念性及引导性,展现学习的核心内容。同时,他们将与教材配套的教学资源做得更“全”,将更多的内容上线后全面依托网络,更加动态地呈现教学内容及教学过程;并为不同的教学平台提供完全解决方案,提供跨平台的不同版本的内容“子弹”。无论采用 BlackBoard 或 WebCT 等平台,教师们都可以从出版商处获得标准的教学资源包,为自己采用的教材轻松搭建课程网站,实现教学的在线革命。

总之,教学在革命,教学的手段也在革命。我们要看到工商管理教学在国际上的各种变化,努力跟上时代的发展变化,使我们的学生真正获得国际水准的教育。为此,我衷心地感谢这批教材的国外作者们,正是他们不懈的教学实践,给我们学科的发展带来源源的活力;同时感谢国内外的出版界的人们,感谢他们对教材、教材市场的永恒的追求,不断地帮助我们提升教学的水准;衷心希望这批适应新的教学需要的国际最新教材的出版能抛砖引玉,再次带动整个工商管理教育无论是本科、高职高专教学,还是 MBA、EMBA 教学的发展。

子曰:“学而时习之,不亦说乎。”在这场教学革命中,我们有更大的勇气迎接新的教学的挑战,将中国的工商管理教育推向世界一流!

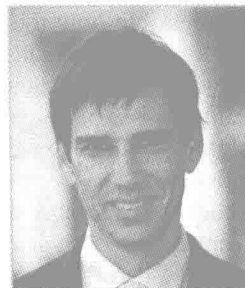
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Harvey S. Rosen is the John L. Weinberg Professor of Economics and Business Policy at Princeton University. Professor Rosen, a Fellow of the Econometric Society and a Research Associate of the National Bureau of Economic Research, is well known for 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.



TED GAYER

Ted Gayer is the co-director of the Economic Studies program and the Joseph E. Pecham Senior Fellow at the Brookings Institution. He was formerly on the faculty of Georgetown University's Public Policy Institute. Professor Gayer has published research in environmental economics, housing, 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. 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.

Preface

The British philosopher and mathematician Bertrand Russell wrote, “Change is one thing, progress is another.” In this Tenth edition, we continue to make substantive changes that reflect progress made in the field of public finance. Yet we have been careful to stay focused on the central mission of the book, which is to explain as clearly as possible how the tools of economics can be used to analyze government expenditure and tax policies.

The field of public finance is constantly developing. New applications of experimental and quasi-experimental techniques measure the impact of public policies, and new insights provided by economic theory into the roles of government spending and taxation.

This book incorporates recent developments and along the way takes its readers to the frontiers of current research and policy. While the information presented is cutting edge and reflects the work of economists currently active in the field, our approach makes it accessible to undergraduates whose only prior exposure to economics is at the introductory level.

Each chapter of this Tenth edition has something new. Rather than provide a long list of changes, we will instead highlight some of the key innovations.

NEW WORLDS TO EXPLORE

Changes to Tax Law

On January 1, 2013, Congress passed the American Taxpayer Relief Act of 2012. Although most of the public discussion of this contentious piece of legislation focused on the increase in tax rates on high-income taxpayers, the law also embodied significant changes in the taxation of capital gains and dividends, the estate tax, and the Alternative Minimum Tax. Chapters 17 and 19 have been updated to reflect these changes.

Taxation of Multinational Corporations

As the pace of globalization accelerates, the question of how to tax multinational corporations becomes a more pressing policy question. In particular, there has been a vigorous debate about how the United States should tax corporate profits earned abroad by domestic firms. The chapter on corporation tax (Chapter 19) now includes an expanded discussion of this issue, with an evaluation of two alternative systems: global taxation and territorial taxation of corporate profits.

Health Care

In 2010, President Obama signed into law the Affordable Care Act (ACA), which significantly overhauled the government’s role in the health care market. The chapter on government and the market for health care (Chapter 10) now includes a discussion of the ACA, with a particular focus on the mandate that everyone purchase health insurance.

Federal Debt

Recent years have seen a considerable increase in the size of US government debt as a proportion of the Gross Domestic Product. This has raised the question of whether high levels of debt can lead to a fiscal crisis.

Improved Graphical Analysis

Recent years have seen a considerable increase in federal government spending. Understanding the scope of government activity is therefore becoming ever more important. New graphics in Chapter 1 provide a succinct and convenient overview.

All of the changes in this Tenth edition were made to further our goal of providing students with a clear and coherent view of the role of government spending and taxation. Our years of policy experience have convinced us that modern public finance provides a practical and invaluable framework for thinking about policy issues. In this textbook, we have tried to do just what we did when we worked in Washington—to emphasize the links between sound economics and the analysis of real-world policy problems.

Harvey S. Rosen and Ted Gayer

UP-TO-DATE TOOLS AND SUPPLEMENTS

Animated PowerPoint Slides

Thoroughly updated and comprehensive PowerPoint presentations, prepared by Donna Anderson of University of Wisconsin La Crosse, feature animated graphs and figures to help clarify difficult concepts for students.

Test Bank

Public Finance has been known for its strong, rigorous test bank questions, and the Tenth edition continues this tradition. The test bank has been expertly updated to reflect the cutting-edge changes in the text. New questions in every chapter provide additional opportunities to test student knowledge.

Instructor's Manual

Revised by Tori Knight of Carson-Newmann University, the instructor's manual provides a number of instructor resources along with detailed solutions to the end-of-chapter questions.

Online Learning Center www.mhhe.com/rosen10e

In the Online Learning Center, students can access PowerPoint slides, and interesting Web links, while instructors can also access the password-protected ancillaries to access downloadable versions of the instructor resources.

CourseSmart

CourseSmart is a new way for faculty to find and review eTextbooks. It's also a great option for students who are interested in accessing their course materials digitally. CourseSmart offers thousands of the most commonly adopted textbooks across hundreds of courses from a wide variety of higher education publishers. It is the only place for faculty to review and compare the full text of a textbook online. At CourseSmart, students can save up to 50 percent off the cost of a print book, reduce their impact on the environment, and gain access to powerful Web tools for learning including full text search, notes and highlighting, and e-mail tools for sharing notes between classmates. Complete tech support is also available for each title.

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