

# Metody výzkumu v oblasti veřejných financí: Přehled současného poznání

doc. Ing. Lucie Sedmihradská, Ph.D.

Prezentace byla připravena v rámci projektu  
„Rozvoj vzdělávací a dalších činností a podpora kvality na VŠE v Praze“,  
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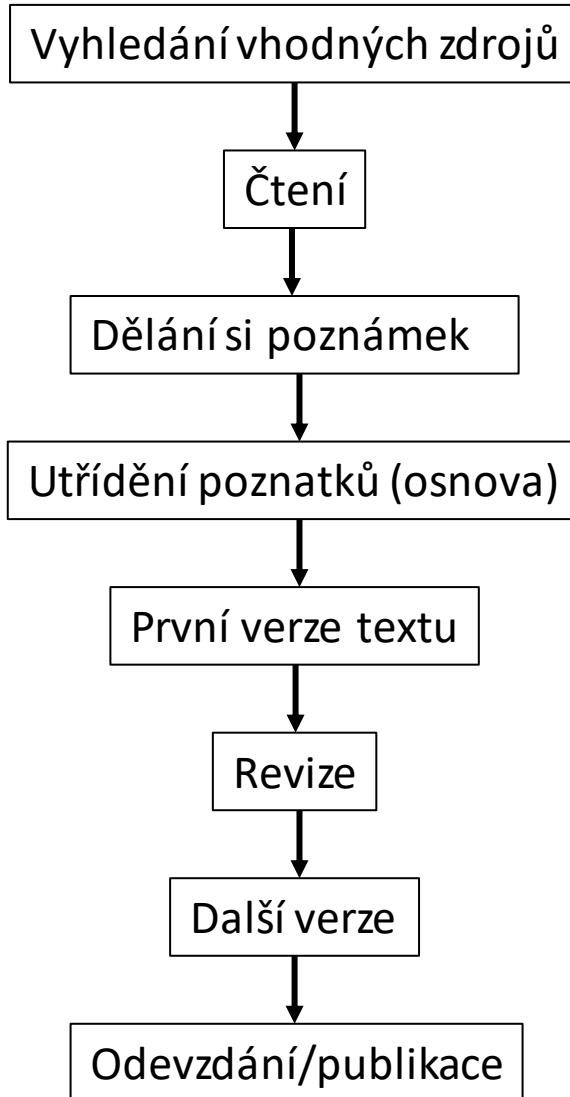


EVROPSKÁ UNIE  
Evropské strukturální a investiční fondy  
Operační program Výzkum, vývoj a vzdělávání

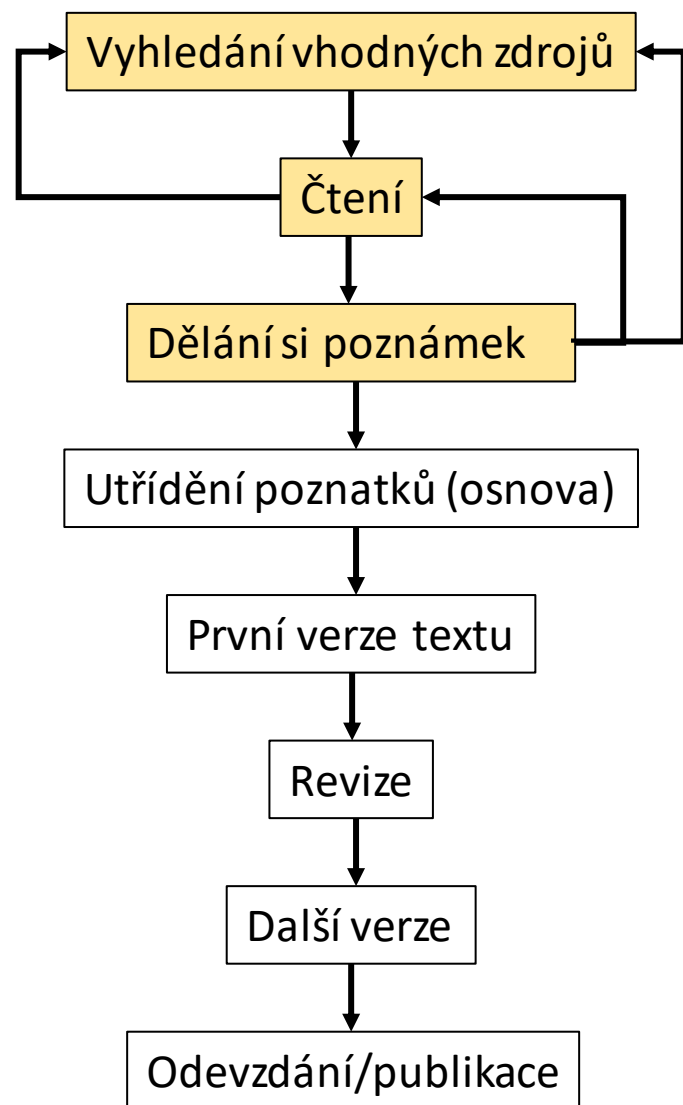


MINISTERSTVO ŠKOLSTVÍ,  
MLÁDEŽE A TĚLOVÝCHOVY

# Kroky při zpracování přehledu současného poznání



# Skutečnost 1

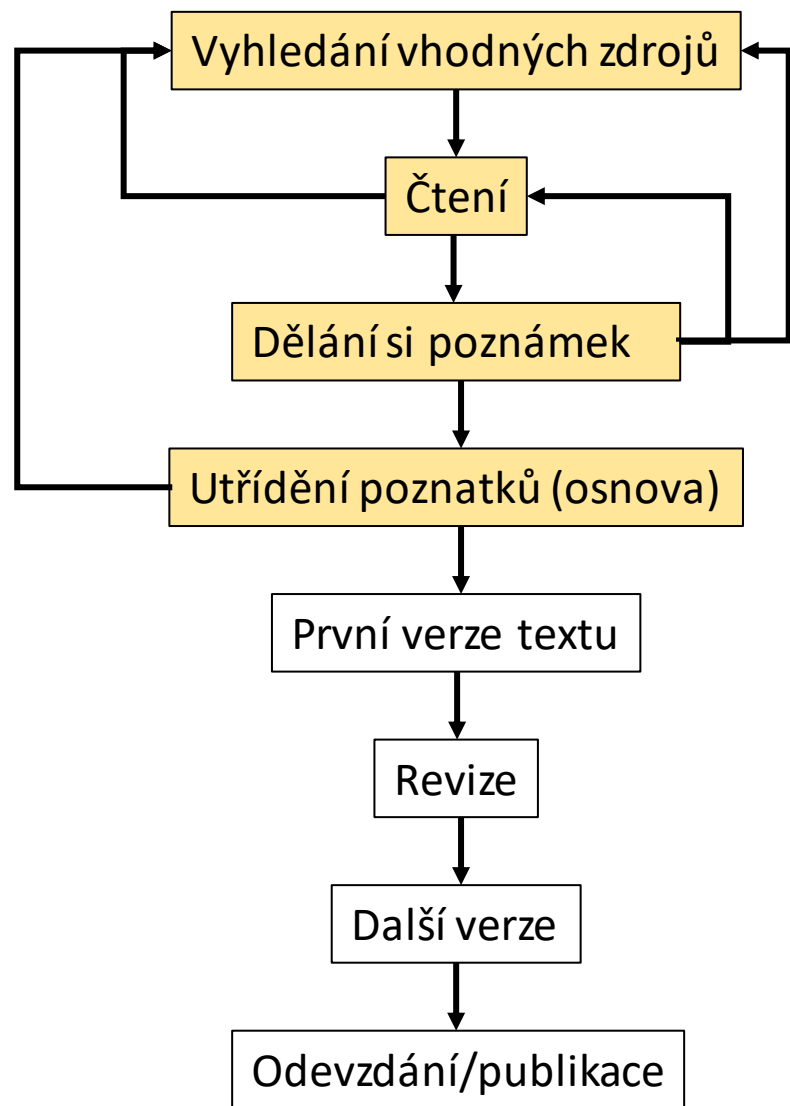


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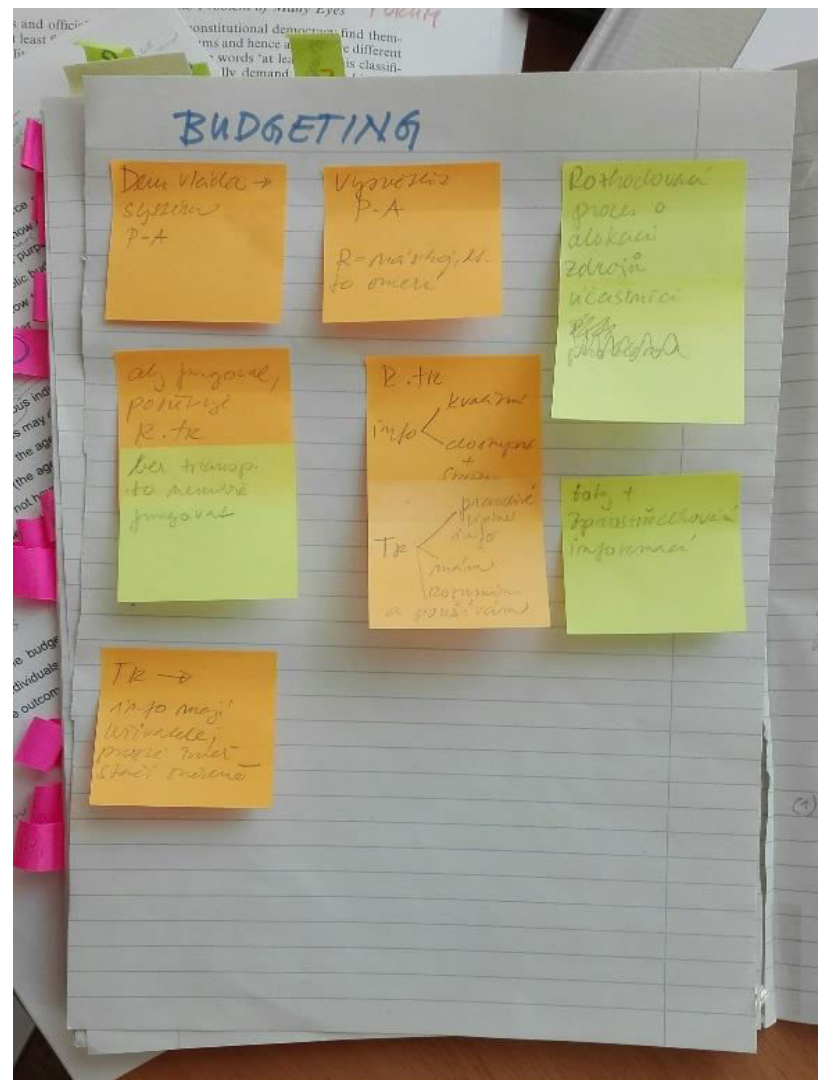


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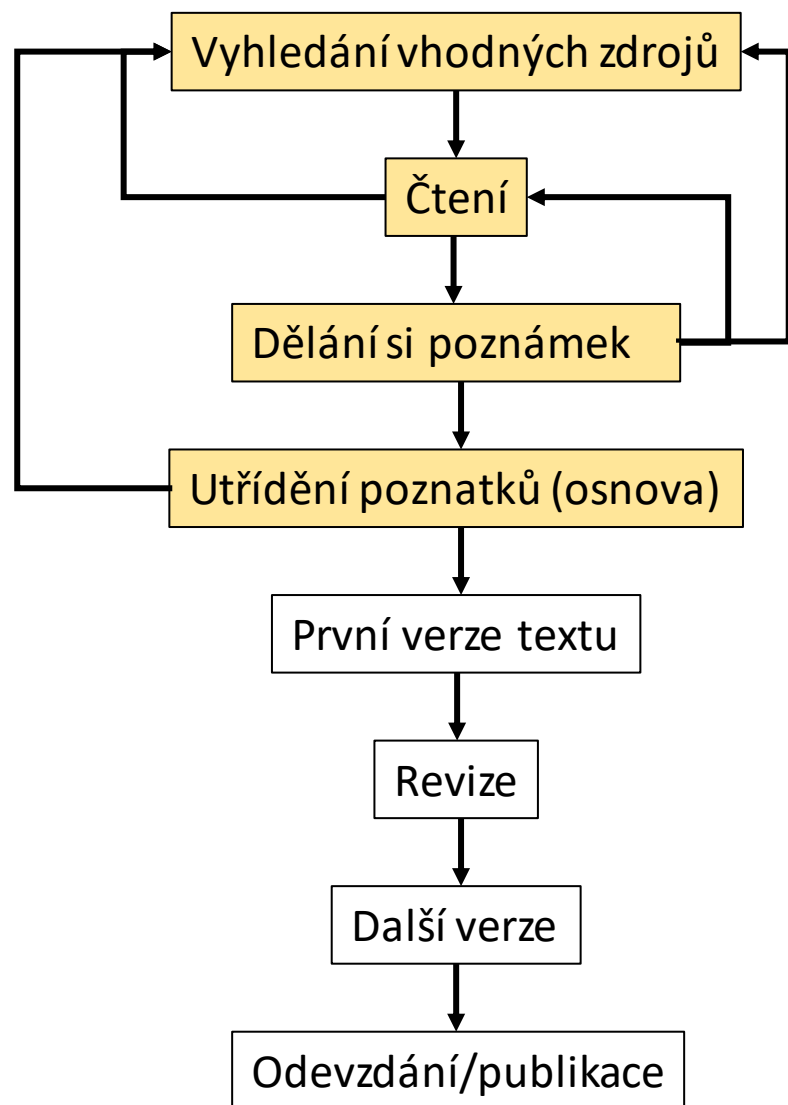


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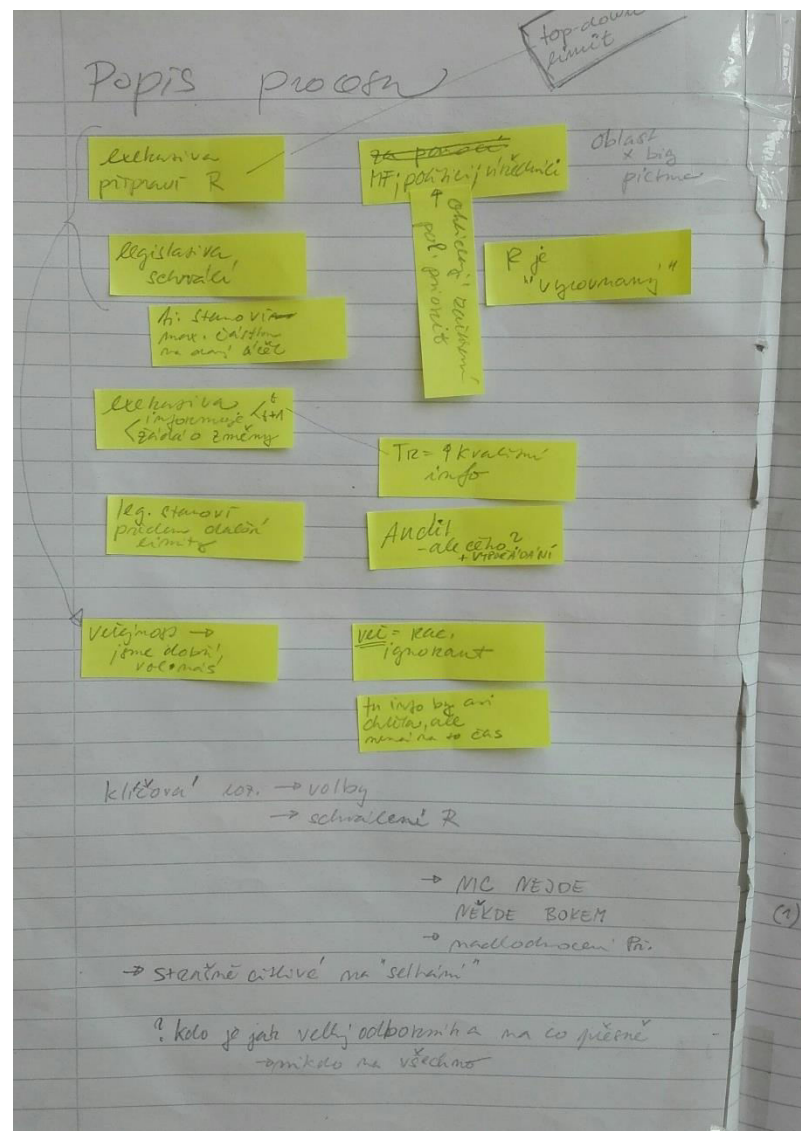


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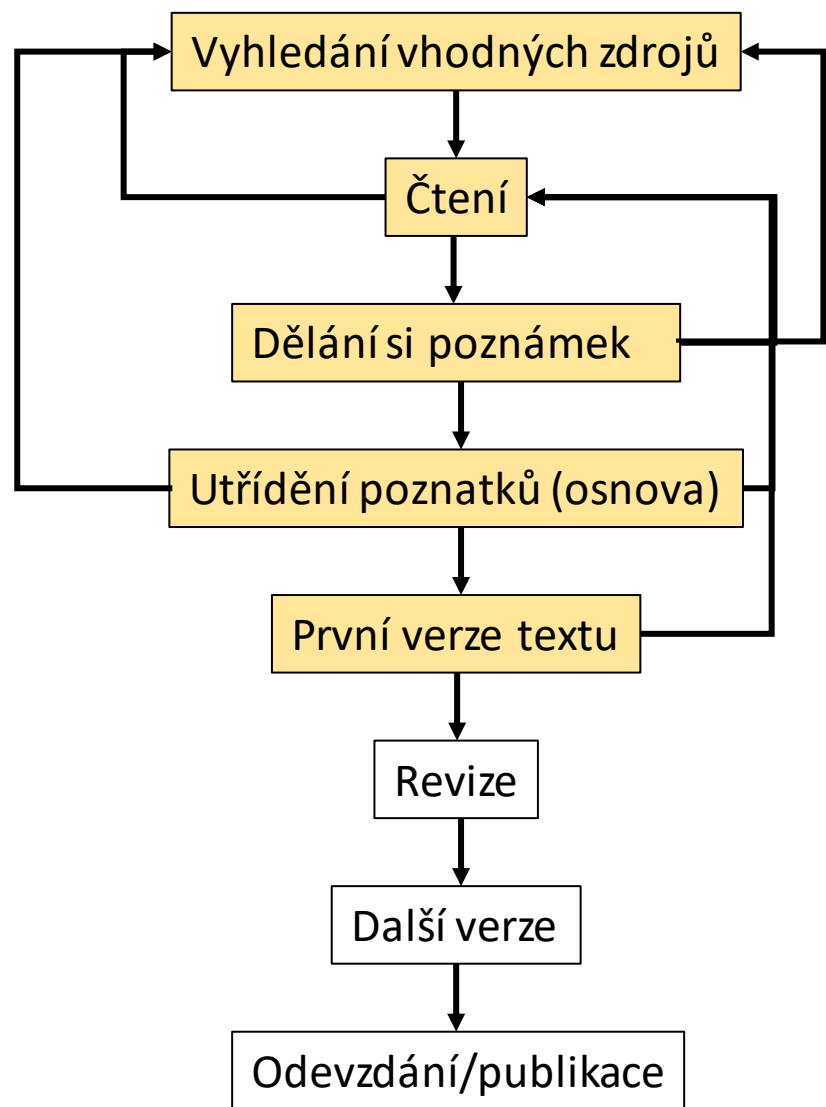


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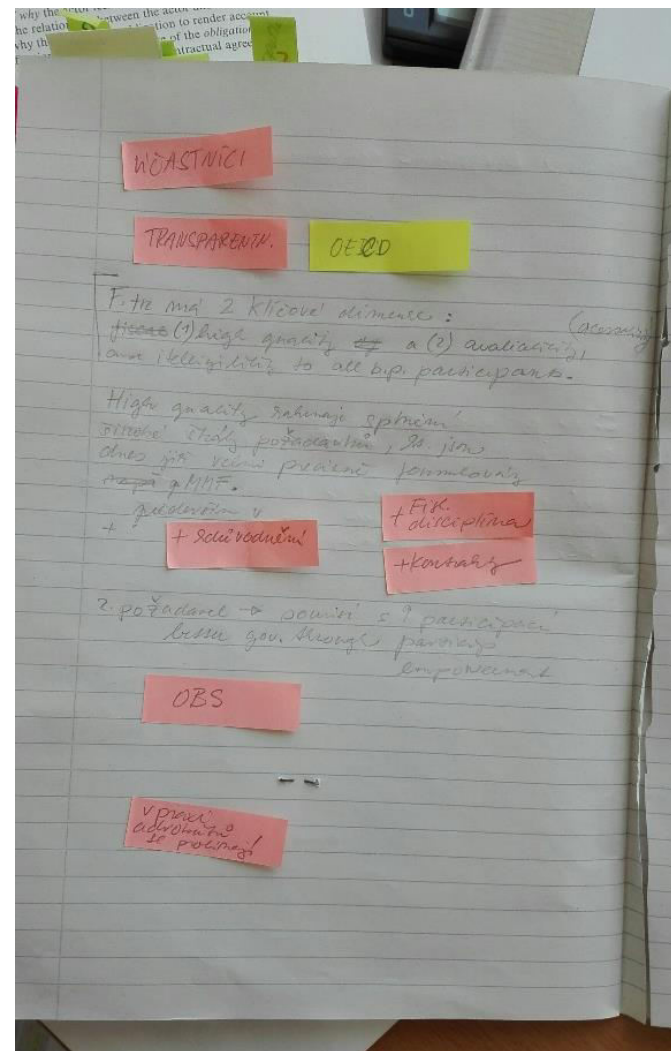


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# Skutečnost 4

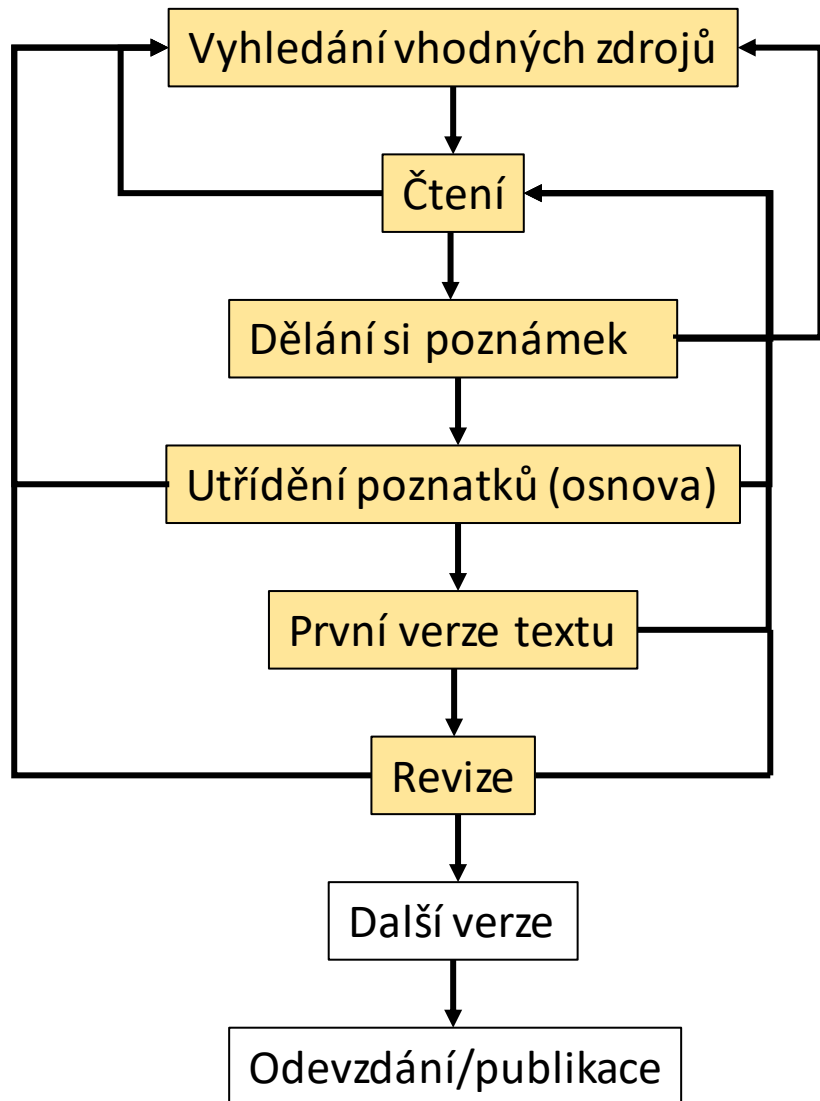


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# Skutečnost 5



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**1. Public budgeting**

Budgeting is a decision making process which allocates scarce resources and ensures balance (Rubin, 2000, 3). It establishes what gets produced, how it gets produced, and who gets the production (Mikesell, 1995, 26) and it serves three purposes: control, management and planning (Schick, 1966). A major characteristic of public budgeting is that those who pay the bills are not the ones who take the decisions on how the money is to be spent (Rubin, 2000, 16). This is directly linked to the character of democratic governance when citizens/taxpayers delegate management of public affairs to public officials, both elected and professional administrators.

In democratic governance participate numerous individuals or groups. All of the participants are self-interested and therefore their goals may differ. Their mutual relationships have often a principal agent character described by the agency theory. In this relationship one party (the principal) delegates work to another (the agent) and does not know exactly what the agent has done as the agent may or may not have behaved as agreed (Eisenhardt, 1989, 58-59). Public budgeting may reduce the problem as it combines both options the principal has to limit unobservable behavior of the agent: an elaborate information system and contract on the outcomes of the agents behavior (Eisenhardt, 1989, 61).

Major portion of the budgetary process involves presentation of accurate and relevant information to individuals making budget decisions (Mikesell, 1995, 25). and (2) set contracts on the outcomes of the agents behavior = fiscal institutions.

*Handwritten notes:* and how ~~part~~ individuals will bear the cost of public sector.   
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# Skutečnost 6

10/2017 – 8 slidů

