

Economics 355(L01) (Canadian Public Finance)

Instructor: Kenneth J. McKenzie
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Lecture Location: PF 118
Lecture Days/Time: TR 14:00-15:15

Office: SS 452
Office Hours: TR 11:00-12:00

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Course Description:

Examination of the institutions behind and economic rationale for Canadian government policy relating to public expenditures and taxation. Topics include the history and present structure of government spending and taxation, tax expenditures, inter-jurisdictional issues, and program design. **A list of topics with associated readings will be posted to D2L when classes begin.**

Objective/Learning Outcomes:

By the end of this course you will understand the broad institutional details regarding the system of public finance in Canada. You will also be able to use basic economic principles to analyze the various programs in terms of their implications for economic efficiency and equity.

Textbook(s):

Required: None

There is no required textbook for the course; this is a readings based course and **students are responsible for all of the readings**. Readings for each topic (typically one or two per topic) will be provided as the course proceeds. Most of these readings will be available on the Internet and students are responsible for finding them on their own. Readings that are not available on the web will be posted to D2L.

Reserved Readings:

H. Rosen, J.-F. Wen, T. Snoddon, Public Finance in Canada, McGraw-Hill Ryerson, 2012, 4th Canadian Edition

Desire2Learn: This course will make use of the Desire2Learn (D2L) platform. Students who are registered in the course can log on at <http://d2l.ucalgary.ca> through their student centre. Please note that D2L features a class e-mail list that may be used to distribute course-related information. These e-mails go to your University of Calgary e-mail addresses only. Course announcements will be made in the News section of D2L and students are responsible for checking for these announcements.

Grade Determination and Final Examination Details:

Midterm 1 (approx. February 7)	20%
Midterm 2 (approx. March 16)	20%
1000 Word Policy Memo (approx. March 30)	20%
Final	40%

Tests and final exams are marked on a numerical (percentage) basis. The final course grade is then calculated using the weights indicated above, and converted to a letter grade using the following letter grade equivalences (the lower threshold for each letter grade category is required to achieve the associated letter grade, as such numerical grades will be truncated and will not be rounded up; i.e., a numerical grade of 79.9% will receive a letter grade of B+):

A+	95 – 100	B	73 – 76	C-	60 – 62
A	85 – 94	B-	70 – 72	D+	56 – 59
A-	80 – 84	C+	67 – 69	D	50 – 55
B+	77 – 79	C	63 – 66	F	0 – 49

A passing grade on any particular component of the course is not required for a student to pass the course as a whole. There will be **no makeup midterm exams**. Unless you have a documented health problems or a family emergency, your score for the missed midterm will be zero. If you miss a midterm exam for a documented reason, the weight will be assigned to the final exam.

Non-programmable calculators **WILL** be allowed during the writing of tests or final examinations.

There will be a Registrar scheduled final examination, held in a classroom, lasting 2 hours. **THE FINAL EXAM WILL BE CUMMULATIVE.**

Tests and exams **MAY** involve multiple choice questions.

Notes:

- All students must comply with the regulations published in the University Calendar concerning “Intellectual Honesty,” “Examinations,” etc.
- Students seeking reappraisal of a piece of graded term work (term paper, essay, etc.) should discuss their work with the Instructor *within fifteen days* of the work being returned to the class.
- Students seeking an accommodation based on disability or medical concerns should contact Student Accessibility Services; SAS will process the request and issue letters of accommodation to instructors. For additional information on support services and accommodations for students with disabilities, visit www.ucalgary.ca/access/.

Students who require an accommodation in relation to their coursework based on a protected ground other than disability should communicate this need in writing to their Instructor.

The full policy on Student Accommodations is available at http://www.ucalgary.ca/policies/files/policies/student-accommodation-policy_0.pdf.

- Students who are unable to write the midterm because of an illness, family emergency or religious observance will have the midterm weight shifted to the final examination. Documentation MUST be provided.

Students' Union Vice-President Academic:

Alicia Lunz

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Society of Undergraduates in Economics (S.U.E.):

www.ucalgary.ca/sue

Society of Undergraduates in Economics is a student run organization whose main purpose is to assist undergraduate economics students succeed both academically and socially at the University of Calgary. Services include access to the exam bank, career partnerships with the Career Centre through hosting industry nights and information sessions, recognizing achievements in teaching, and organizing social events for members.

Faculty of Arts Program Advising and Student Information Resources

- Have a question, but not sure where to start? The Arts Students' Centre is your information resource for everything in Arts! Drop in at SS102, call them at 403-220-3580 or email them at artsads@ucalgary.ca. You can also visit the Faculty of Arts website at <http://arts.ucalgary.ca/undergraduate> which has detailed information on common academic concerns, including program planning and advice.
- For registration (add/drop/swap), paying fees and assistance with your Student Centre, contact Enrolment Services at 403-210-ROCK [7625] or visit them in the MacKimmie Library Block.
- Online writing resources are available at <http://www.ucalgary.ca/ssc/resources/writing-support>

Safewalk/Campus Security: 403 220 5333

Emergency Assembly Point: