

Department of Economics Course Outline

Term: Spring 2013

L20

Course: Economics 355 **Section:**

Canadian Public Finance

Time: TR 9:00-11:45 **Place:** ST126

Instructor: Matt Krzepkowski

Office: SS443 **Telephone:** (403) 220-3820

Office TR 13:00-14:00 E-mail: mkrzepko@ucalgary.ca

Hours: or by appointment

Textbook: Harvey Rosen, Jean-Francois Wen and Tracy Snoddon (2012). *Public Finance in Canada*, 4th Canadian Edition, Toronto: McGraw-Hill Ryerson.

Course Outline:

The purpose of this course is to provide an overview of the institutions and economic rationale of Canadian government policies. The course is divided into two parts. The first half of the course will focus on public expenditures, presenting the debate about government involvement in the provision of public goods, redistribution of income, and employment and social insurance programs. The second half of the course will focus on taxation, evaluating the effect of taxation on individual incentive effects and addressing efficiency and equity concerns of taxation. The final exam for the course will be cumulative on both sections.

Tentative Schedule of Topics:

May 14th – Economics 201 Review and Course Preview

May 16th – Public Goods and Externalities

May 21st – Income Redistribution and Welfare

May 23rd – Health Care and Social Insurance

May 28th – Taxation, Efficiency and Equity (Assignment #1 Due)

May 30th – Midterm #1

June 4th – Optimal Taxation

June 6th – Personal Income Taxes

June 11th – Consumption Taxes

June 13th – Taxation and Individual Behavior

June 18th – Corporate Taxation (Assignment #2 Due)

June 20th – Midterm #2

June 25th – Course Review

Grade Determination and Final Examination Details:

Assignment #1 -10% – May 28th Midterm Exam #1 – 20% – May 30th Assignment #2 -10% – June 18th Midterm Exam #2 – 20% – June 20th Final Exam -40% – TBA

Tests and final exams are marked on a numerical (percentage) basis, and then converted to letter grades. The course grade is then calculated using the weights indicated above. As a guide to determining standing, these letter grade equivalences will generally apply:

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

Non-programmable calculators WILL NOT be allowed during the writing of tests or final examinations.

There will be a Registrar scheduled final examination, lasting 2 hours.

Notes:

- 1. A passing grade on any particular component of the course is not required to the pass the course as a whole.
- 2. Assignments will be due at the beginning of the class on the day they are due. No late assignments will be accepted.
- 3. There will be no deferred midterm exams or assignments given during the course. Any student who is unable to attend a midterm exam or submit an assignment must notify the instructor (in advance, when possible) and produce a valid medical certificate or other required documentation in order to have the weighting moved to the final exam. Deferred final examinations do not have to cover the same material or have the same format as the regular final examination.
- 4. Students should be aware of the academic regulations outlined in the University of Calgary Calendar.
- 5. Students seeking appraisal of a piece of graded work should discuss their work with the instructor within 15 days of the work being returned to the class.
- 6. It is the student's responsibility to request academic accommodations. If you are a student with a documented disability who may require academic accommodation and have not registered with the Disability Resource Centre, please contact their office at 220-8237. Students who have not registered with the Disability Resource Centre are not eligible for formal academic accommodation. You are also required to discuss your needs with your instructor no later than 14 days after the start of this course. .../3

Students' Union Vice-President Academic:

Emily Macphail Phone: 403-220-3911

E-mail suvpaca@ucalgary.ca

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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. They invite you to join by contacting sue@ucalgary.ca.

Faculty of Arts Program Advising and Student Information Resources

- Have a question, but not sure where to start? The Faculty of Arts Program Information Centre (PIC) 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.
- For program planning and advice, contact the Student Success Centre (formerly the Undergraduate programs Office) at 403-220-5881 or visit them on the 3rd Floor of the Taylor Family Digital Library.
- 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://ucalgary.ca/ssc/writing-support/online-writing-resources

Safewalk / Campus Security: 403-220-5333 Emergency Assembly Point: ICT Food Court

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