



## Department of Economics Course Outline

		<b>Term:</b>	Summer
<b>Course:</b>	Economics 355 Canadian Public Finance	<b>Section:</b>	L60
<b>Time:</b>	MW 1200-1450	<b>Place:</b>	SS 012 (subject to change)
<b>Instructor:</b>	Matt Krzepkowski		
<b>Office:</b>	SS443	<b>E-mail:</b>	<a href="mailto:mkrzepko@ucalgary.ca">mkrzepko@ucalgary.ca</a>
<b>Office Hours:</b>	MW 1500-1600		

### Textbook(s)

Rosen, Harry, Jean-Francois Wen and Tracy Snoddon, *Public Finance in Canada*, 4<sup>th</sup> Canadian edition, McGraw Hill.

### 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 health and education as well as 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

July 4<sup>th</sup> – Course Overview, Fundamentals of Welfare Economics

July 9<sup>th</sup> – Income Redistribution

July 11<sup>th</sup> – Social Welfare and Employment Insurance

July 16<sup>th</sup> – Health and Education

July 18<sup>th</sup> – Fiscal Federalism (Assignment #1 Due)

July 23<sup>rd</sup> – Midterm #1

July 25<sup>th</sup> – Taxation, Efficiency, and Equity

July 30<sup>th</sup> – Personal Income Taxes

August 1<sup>st</sup> – Consumption Taxes

August 6<sup>th</sup> – Heritage Day (No Classes)

August 8<sup>th</sup> – Taxation and Individual Behavior (Assignment #2 Due)

August 13<sup>th</sup> – Midterm #2

August 15<sup>th</sup> – Course Review

**Grade Determination and Final Examination Details:**

Assignment #1	(10%)	- July 18th
Midterm Exam #1	(20%)	- July 23rd
Assignment #2	(10%)	- August 8th
Midterm Exam #2	(20%)	- August 13th
Final Exam	(40%)	- TBA

Tests and final exams are marked on a numerical (percentage) basis, 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+	97-100	B	78-83	C-	61-65
A	93-96	B-	74-77	D+	55-60
A-	88-92	C+	70-73	D	50-54
B+	84-87	C	66-69	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.

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.

Tests and exams WILL NOT involve multiple choice questions.

**Notes:**

- Students seeking reappraisal of a piece of graded term work (term paper, essay, etc.) should discuss their work with the Instructor within *seven* days of the work being returned to the class.
- 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 403-220-8237. 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 *seven (7)* days after the start of this course.

Students' Union Vice-President Academic:

Kenya-Jade Pinto

Phone: 220-3911

E-mail [suypaca@ucalgary.ca](mailto:suypaca@ucalgary.ca)

Students' Union Faculty Representative (Arts)

Phone: 220-3913 Office: MSC 251

E-mail [arts1@su.ucalgary.ca](mailto:arts1@su.ucalgary.ca), [arts2@su.ucalgary.ca](mailto:arts2@su.ucalgary.ca), [arts3@su.ucalgary.ca](mailto:arts3@su.ucalgary.ca), [arts4@su.ucalgary.ca](mailto:arts4@su.ucalgary.ca)

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

[www.ucalgary.ca/sue](http://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. Join now by contacting [sue@ucalgary.ca](mailto:sue@ucalgary.ca).

*Faculty of Arts Program Advising and Student Information Resources*

- Have a question, but not sure where to start? The new Faculty of Arts Program Information Centre (PIC) is your information resource for everything in Arts! Drop in at SS110, call us at 403-220-3580 or email us at [artsads@ucalgary.ca](mailto: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 in their new space on the 3<sup>rd</sup> 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 at the MacKimmie Library Block.

Safewalk / Campus Security: 403-220-5333  
Emergency Assembly Point – Professional Faculties Food Court

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