

Economics 355(L01) (Canadian Public Finance)

Instructor: Elham Adibnia
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Lecture Location: ZOOM Delivery
Lecture Days/Time: TR 16-18:45

Office: ZOOM Delivery
Office Hours: TR 10-11 by ZOOM

(Summer 2020)

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.

Course Learning Outcomes:

- A. Develop skills around the use and interpretation of economic methods (and basic mathematics), in particular the use of welfare economics as the “lens” through which to view the rationale for government involvement in the provision of various public goods and services.
- B. Know and understand the general structural/institutional features of Canada’s federal system: health and social transfers, equalization, etc.
- C. Be able to employ concepts of welfare economics to analyze the rationale for and implications of Canada’s fiscal federal system (vertical and horizontal fiscal externalities, fiscal imbalances, etc.).
- D. Understand the general structural/institutional features of Canada’s tax system (personal income tax, corporate income tax, consumption taxation).
- E. Be able to employ basic concepts of welfare economics to analyze Canada’s tax system in terms of efficiency and equity.
- F. Know and understand the basic stylized facts regarding income distribution in Canada and ways to measure it.
- G. Know and understand the various measures of poverty and economic theories (human capital, social identity) as to the causes of poverty.
- H. Know and understand the structural/institutional features of Canadian government programs to address inequality and poverty.
- I. Know and understand the rationale from the perspective of welfare economics for the public provision of health care, public education, and public pensions.
- J. Know the basic stylized facts regarding the structural/institutional features of Canada’s health care, public education, and pension system.

Course Outline:

- Review of economic principle and welfare economics
- Fiscal Federation in Canada
- Tax Analysis
- Personal Income Taxation in Canada
- Corporate Income Taxation in Canada
- Income Inequality and Poverty
- Programs to Address Income Security

- Health Care
- Public Pension
- Public Education

Note: Some of the topics listed above may be deleted depending on time constraints.

Prerequisites/corequisites:

Econ 201- Econ 203

Required Textbook(s):

None (Course materials will be posted on D2L)

Recommended Textbook(s):

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

Online Delivery:

This course will be delivered online. Students are expected to be able to participate online in accordance with this Course Outline. Lectures, assignments, office hours, exams, readings and other course material, etc. all require online access and this access is the responsibility of the student.

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.

Lectures:

Lectures will be delivered online at the Registrar scheduled times and delivered using ZOOM. The lectures will be recorded and subsequently posted to D2L.

Grade Determination and Final Examination Details:

TWO MIDTERM EXAMS	40%
FINAL EXAMINATION	40%
ASSIGNMENT (JULY 10 DUE JULY 17)	20%
	100%

The official grading system will be used. See <http://www.ucalgary.ca/pubs/calendar/current/f-1-1.html>.

A passing grade on any particular component of the course is not required for a student to pass the course as a whole.

If a student's letter grade on the final exam exceeds their midterm(s) letter grade, the weight of the midterm(s) is (are) transferred to the final exam. The student must have written the midterm(s) or provided supporting documentation for the absence(s) such as a medical note or statutory declaration.

As per the Writing Across the Curriculum Statement in the Calendar, writing and grading thereof will be a factor in the evaluation of student work. [See https://www.ucalgary.ca/pubs/calendar/current/e-2.html](https://www.ucalgary.ca/pubs/calendar/current/e-2.html).

The final examination will be an OPEN-BOOK, take-home exam. The exam will be available on D2L 24 hours before the end of the Registrar's scheduled final exam time. Students will hand in their exam in pdf format on D2L prior to the end of the scheduled completion time of their final exam using DROPBOX. The exam is intended to be completed in 2 hours. Students will have four hours to complete the exam, at the time of their choosing, within the 24 hour period.

The midterm exams will be an OPEN_BOOK, take-home exams. The exams will be available on D2L. Students will download the exam from D2L, complete the exam, scan it, and submit using DROPBOX in D2L. Students will have three hours to complete the exam, at the time of their choosing, within a designated 24 hour period. The exam is intended to be completed in 75 minutes.

All other course components will also be accessed, submitted, and returned through D2L.

If a student cannot write their final exam on the date assigned by the Registrar's Office, they need to apply for a deferred exam <https://www.ucalgary.ca/pubs/calendar/current/g-6.html>. Under no circumstance will this be accommodated by the Department.

Tests and exams WILL NOT involve multiple choice questions.

The exact date for the midterms will be announced at least one week in advance.

THERE WILL BE NO MAKEUP OR DEFERRED QUIZZES/TESTS/EXAMS under any circumstances, nor may the quizzes/tests/exams be written early. Students unable to write the quizzes/tests/exams because of documented illness, family emergency, religious observance, or university-sanctioned event will have the weight shifted to the final examination; otherwise a grade of zero will be assigned.

Reappraisal of Grades and Intellectual Honesty:

For Reappraisal of Graded Term Work, see Calendar I.2

<http://www.ucalgary.ca/pubs/calendar/current/i-2.html>

For Reappraisal of Final Grade, see Calendar I.3

<http://www.ucalgary.ca/pubs/calendar/current/i-3.html>

Statement of Intellectual Honesty, see Calendar K.4

<http://www.ucalgary.ca/pubs/calendar/current/k-4.html>

Plagiarism and Other Academic Misconduct, see Calendar K.5

<http://www.ucalgary.ca/pubs/calendar/current/k-5.html>

Academic Accommodations:

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. 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.pdf>.

Freedom of Information and Protection of Privacy (FOIP) Act:

Personal information is collected in accordance with FOIP. Assignments can only be returned to the student and will be accessible only to authorized faculty and staff. For more information, see <http://www.ucalgary.ca/legalservices/files/legalservices/faq-students.pdf> and http://www.ucalgary.ca/legalservices/files/legalservices/faq-faculty_0.pdf.

Copyright Legislation:

See the University of Calgary policy on Acceptable Use of Material Protected by Copyright at www.ucalgary.ca/policies/files/policies/acceptable-use-of-material-protected-by-copyright.pdf. Students who use material protected by copyright in violation of this policy may be disciplined under the Non-Academic Misconduct Policy.

Recording of Lectures:

Recording of lectures is prohibited, except for audio recordings authorized as an accommodation by SAS or an audio recording for individual private study and only with the written permission of the instructor. Any unauthorized electronic or mechanical recording of lectures, their transcription, copying, or distribution, constitutes academic misconduct. See <https://www.ucalgary.ca/pubs/calendar/current/e-6.html>.

Important Dates:

Please check: <http://www.ucalgary.ca/pubs/calendar/current/academic-schedule.html>.

Student Organizations:

Faculty of Arts Students' Association (F.A.S.A.):

Economics Department Representative

E-mail: econrep@fasaucalgary.ca and Web: www.fasaucalgary.ca.

Society of Undergraduates in Economics:

<https://www.ucalgarysue.com/>.

Society of Undergraduates in Economics is a student run organization whose main purpose is to assist undergraduate economics students to succeed both academically and socially at the University of Calgary. Services include access to the exam bank, career events such as Industry Night and information sessions, mentorship programs, and social events for members. They invite you to join by contacting SUE at societyofundergradsineconomics@gmail.com.

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! 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].

Student Support and Resources:

- See <https://www.ucalgary.ca/registrar/registration/course-outlines> for information on campus mental health resources, the Student Ombuds' Office, Student Success Centre, Safewalk, and Emergency Evacuation and Assembly.
- Online writing resources are available at <https://ucalgary.ca/student-services/student-success/writing-support>.

Notes:

1. Students are responsible for all assigned material, e.g., supplementary material posted on D2L, regardless of whether or not the material was covered in class.
2. I check my emails every day, excluding weekends, and I will try my best to respond your emails within 24 hours. Please send me an email to set an appointment time if you cannot make contact during the scheduled office hours.

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2020-06-03