



UNIVERSITY OF
CALGARY

Department of Economics
Faculty of Arts

Economics 355 (01) Canadian Public Finance

Instructor: Moshe Lander

Lecture Location: ZOOM Delivery

Email: moshe.lander@ucalgary.ca

Lecture Days/Time: MW 09:00 – 11:45

Office: ZOOM Delivery

Summer 2021

Office Hours: The 60 minutes immediately following lectures

Course Description:

Examination of the institutions behind and economic rationale for Canadian government policy relating to public expenditures and taxation. Topics may include the history and present structure of government spending and taxation, tax expenditures, the budgetary process, inter-jurisdictional issues and programme design.

Course Learning Outcomes:

This course is designed to expose you to various theories and models that explain the rationale for various tax and expenditure policies commonly employed in (Canadian) public finance decisions. This course focuses on breadth over depth (ie, it provides an overview of a wide range of topics rather than an in-depth analysis of a few topics).

Prerequisites/corequisites:

ECON 201 and ECON 203

Required Textbook:

Rosen, H.S., T. Gayer, J.F. Wen and T. Snoddon. *Public Finance in Canada*. 5th Edition. McGraw Hill, 2016. ISBN: 978-1-2590-3077-2.

- This book can be purchased through the university bookstore (www.calgarybookstore.ca/buy_book_details.asp?pf_id=13081003) or through McGraw Hill's website (www.mheducation.ca/public-finance-9781259030772-can-group).

Online Delivery:

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

To participate, you need to have: a computer with an up-to-date operating system (macOS or Windows works with all university-supported online learning technologies); an up-to-date web browser (Firefox, Safari, Chrome or Edge should help to avoid compatibility issues); a secure, regular and reliable internet connection; a webcam (optional); microphone/headphones; and, a scanner, camera or free downloadable app to scan your work.

Desire2Learn:

This course makes use of the Desire2Learn (D2L) platform. You can log on at <http://d2l.ucalgary.ca> through your student centre. Please note that D2L features a class email list that may be used to distribute course-related information. These emails go to your University of Calgary e-mail addresses only.

Grade Determination:

MIDTERM 1	25%
MIDTERM 2	25%
FINAL	50%
	100%

- The official grading system will be used. See <http://www.ucalgary.ca/pubs/calendar/current/f-1-1.html>.
- You must receive a passing grade on the final to pass the course.
- If your letter grade on the final exceeds your grade on a midterm, the weight of that midterm may be transferred to the final *at the instructor's discretion*. This can only apply if you have written the midterms or provided supporting documentation, such as a medical note or statutory declaration, for the absence.

Tentative Lecture Schedule and Assigned Readings:

Date	Topic	Lecture
June 28	Introduction to Public Finance in Canada Fundamentals of Welfare Economics	Chapter 1 Chapter 2
June 30	Cost-Benefit Analysis Public Goods	Chapter 3 Chapter 4
July 5	Externalities Income Redistribution	Chapter 5 Chapter 6
July 7	Public Choice Fiscal Federalism	Chapter 7 Chapter 8
July 12	MIDTERM 1 (135 minutes between 11:45am on July 11 and 11:45am on July 12)	Chapters 1 – 6
July 14	Health Care Employment Insurance	Chapter 9 Chapter 10
July 19	Public Pensions Social Welfare Programmes	Chapter 11 Chapter 12
July 21	Education Taxation and Income Distribution	Chapter 13 Chapter 14
July 26	Taxation and Efficiency Efficient and Equitable Taxation	Chapter 15 Chapter 16
July 28	MIDTERM 2 (135 minutes between 11:45am on July 27 and 11:45am on July 28)	Chapters 7 – 13
August 2	CLASS CANCELLED	—
August 4	The Personal Income Tax Personal Taxation and Behaviour	Chapter 17 Chapter 18
August 9	Consumption Tax Taxes on Wealth and Property	Chapter 19 Chapter 20
August 11	The Corporation Tax	Chapter 21
TBA	FINAL EXAM	Chapters 1 – 21

- It is unlikely that class will end early. In the event that we complete the designated lecture material before the end of the scheduled time, office hours will begin immediately and continue for 60 minutes.

Lectures:

- Lectures are delivered via Zoom at the Registrar-scheduled times.
- Lectures are recorded and subsequently posted to D2L, where they are always available (as long as D2L is working) except during exams.

Office Hours:

- Office hours are not recorded, optional and take place online (the 60 minutes immediately following lectures on MW).
- As with traditional on-campus office hours, you are received on a first-come, first-served basis and not by appointment. You sit in a virtual waiting room until the instructor is ready to admit you.
- If you use the opportunity, you are expected to “arrive” prepared (ie, with your questions ready) and to be efficient so that the maximum number of students can make use of the available time.
- If you cannot attend office hours because of scheduling conflicts, you can email questions with attached audio, video and/or pictures. The more precise your question, the faster and more precise the response.

Midterm and Final Exams:

- There are two midterms (July 11 – 12 and July 27 – 28) that cover chapters 1 – 6 and chapters 7 – 13, respectively, and a cumulative final written during the final exam period. (See *Grade Determination* and *Tentative Lecture Schedule and Assigned Readings* on page 2 for more details about the contents and weights.)
- The date and time of your final will be posted in your Student Centre. You are responsible for that information.
- Midterms are available on D2L for 24 hours beginning at 11:45am Mountain on July 11 and July 27, respectively.
- You may begin them at a time of your choosing, but once you begin, you have 90 minutes (plus a 50 percent time extension) to complete the “exam process”, which must be completed before 11:45am Mountain on July 12 and July 28, respectively. You will have 120 minutes (plus a 50 percent time extension) to complete the final exam process in the designated window as determined by the Registrar’s Office.
- The “exam process” consists of downloading a file, containing a set of instructions and a declaration to behave in accordance with the university’s policies on [Academic Integrity](#), that you are to sign and then upload.
- After that, your time begins, where you must download the exam, print it and answer the questions clearly and concisely by hand IN THE SPACES PROVIDED. Typewritten answers, additional sheets, scrap papers or any other materials submitted will NOT be considered.
- Before the window closes, you are to scan and upload the exam in PDF format with the pages in order, your name and student number printed and clearly visible in the top left corner of every page.
- Failure to follow the formatting and/or procedural instructions may result in a grade of zero.
- Late exams receive an automatic grade of zero with no weight transfer to other exams. The best way to avoid such a situation is to leave enough time before the deadline to upload the exams and allow for technical issues.
- The instructor will be available for exam-related questions and concerns during the final 135 minutes of the midterm windows. (The instructor’s availability for the final will be determined once the final exam date is set.) If you choose to write at any other time, you will be unable to get any questions or concerns addressed.
- All exams are closed book, non-proctored, exams to be completed using Dropbox on D2L. Exams involve algebra, definitions, interpretations and multi-part questions where the answer to one question may lead to another. Exams do not contain multiple-choice questions.
- You may use a non-programmable calculator and scrap paper to assist you, but you may NOT use any other additional materials, including but not limited to notes, slides, online or offline materials, external websites, formula sheets, previous exams, dictionaries, your phone/tablet or any other electronic device or anything else that would normally fall within the GENERALLY-ACCEPTED definition of cheating.

- Furthermore, you are to do this exam ON YOUR OWN, without discussing the materials with anybody inside or outside of the class for the entirety of the 24-hour window, regardless of when you write. If you fail to follow any of these instructions, you will receive a grade of zero for the exam and will face academic misconduct proceedings in accordance with the university's policies on [Academic Integrity](#). If you are aware of somebody else violating this policy and do not report them, then you are in violation of this policy. If you are unsure if what you are doing is acceptable, ask first.
- While solution sets are likely available online or from previous students, if you acquire, distribute and/or utilise this material, intentionally or unintentionally, you are in violation of the university's policies on [Academic Integrity](#) and will receive a grade of zero for the exam and will face academic misconduct proceedings. If you are aware of somebody else violating this policy, you are in violation of this policy. If you are unsure if what you are doing is acceptable, ask first.
- Once you begin an exam, you are committed to completing it, just as if you were in a live classroom and showed up to an exam.
- If you are unable to write a midterm because of *instructor-approved* documented illness, family emergency, religious observance, D2L technical issue, exam scheduling conflict or university-sanctioned event, its weight will be shifted to the final; otherwise a grade of zero will be assigned.
- There are NO MAKEUP, ALTERNATE OR DEFERRED MIDTERMS under any circumstances, nor may they be written early.
- If you cannot write the final exam at the time assigned by the Registrar's Office, you need to apply for a deferred exam (click [here](#) for details). Under no circumstances will the Department accommodate a direct request from a student. Final exam accommodations are almost never approved for reasons relating to personal vacation/travel or family events.
- If you require university-approved special accommodations (eg, 30 min/hr extra writing time), you must secure the necessary approval from Student Accessibility Services (click [here](#) for details) and notify me at least one week prior to the exam to receive it. You must factor these accommodations into your decision when to begin the exams.
- You may review your exam during office hours provided that you have access to a webcam and that you use the opportunity to *review* your exam, rather than take notes, screen captures, etc. of the exam contents. Intellectual property laws protect the contents of the exam.

Reappraisal of Grades and Intellectual Honesty:

For Reappraisal of Graded Term Work, see Calendar I.2: www.ucalgary.ca/pubs/calendar/current/i-2.html

For Reappraisal of Final Grade, see Calendar I.3: www.ucalgary.ca/pubs/calendar/current/i-3.html

ACADEMIC MISCONDUCT

Academic Misconduct refers to student behavior that compromises proper assessment of students' academic activities and includes: cheating; fabrication; falsification; plagiarism; unauthorized assistance; failure to comply with an instructor's expectations regarding conduct required of students completing academic assessments in their courses; and failure to comply with exam regulations applied by the Registrar.

Student committing academic misconduct during the final exam will not receive a passing grade for the course.

For information on the Student Academic Misconduct Policy, Procedure and Academic Integrity, please visit: <https://www.ucalgary.ca/pubs/calendar/current/k-3.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

<https://www.ucalgary.ca/legal-services/university-policies-procedures/accommodation-students-disabilities-procedure>

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

<https://www.ucalgary.ca/legal-services/access-information-privacy>

Copyright Legislation:

See the University of Calgary policy on Acceptable Use of Material Protected by Copyright at

<https://www.ucalgary.ca/legal-services/university-policies-procedures/acceptable-use-material-protected-copyright-policy> Students who use material protected by copyright in violation of this policy may be disciplined under the Non-Academic Misconduct Policy.

Course materials created by instructors (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the instructor. These materials may NOT be reproduced, redistributed or copied without the explicit consent of the instructor. The posting of course materials to third party websites such as note-sharing sites without permission is prohibited. Sharing of extracts of these course materials with other students enrolled in the course at the same time may be allowed under fair dealing.

Recording of Lectures:

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

Important Dates:

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

Student Organisations:

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:

www.ucalgarysue.com/.

Society of Undergraduates in Economics is a student run organisation 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 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>.

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