



Department of Economics Course Outline

		Term:	Winter 2011
Course:	Economics 653 [Public Revenue Analysis]	Section:	01
Time:	Mon 2:30-5:20	Place:	SS 423
Instructor:	Dr. Jack M. Mintz		
Office:	ES 926	Telephone:	220-7661
Office Hours:	By appointment	E-mail:	jmmintz@ucalgary.ca

Textbook(s):

There is no textbook for the course. Copies of required readings (book chapters, journal articles) will be available on Blackboard.

Reserved Readings: n/a

Course Description:

Economics 653 focuses on the taxation "side" of Public Finance. The course will analyze both the positive and normative implications of different types of taxes.

A detailed outline of topics and readings will be provided in the first lecture. General topics covered may include:

- Efficiency and Optimal Tax Theory
- Tax Incidence
- Sales Taxation
- Environmental taxation
- Capital Income Taxation
- Business Taxation
- Tax Competition

Grade Determination (subject to change):

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| 1. Two assignments (10% each) | 20% |
| 2. Midterm (Take home) | 30% |
| 3. Final exam | 50% |

Exams and assignments will be 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+	95 – 100	B	75 – 79	C-	55 – 59
A	90 – 94	B-	70 – 74	D+	50 – 54
A-	85 – 89	C+	65 – 69	D	45 – 49
B+	80 – 84	C	60 – 64	F	0 – 44

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

Exams WILL NOT include multiple choice questions.

The 2-hour final examination will be scheduled by the department and held during the final examination period in a classroom.

Notes:

1. Students must comply with the university regulations concerning "Intellectual Honesty", Examinations", etc., which are published in the University Calendar.
2. Any work not submitted on time will receive a grade of zero. Extensions and exemptions for assignments will not normally be given except in the case of documented illness, family emergency, or religious observance.
3. Students seeking reappraisal of term work should discuss the issue with the instructor *within* fifteen days of the work being returned in class. Unclaimed work will be available from the instructor during office hours.
4. 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 Resources Centre, please contact their office at 403-220-8237. Students who have not registered with the Disability Resources Centre are not eligible for academic accommodation. **You are required to discuss your needs with your instructor no later than fourteen (14) days after the start of this course.**

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Emergency Assembly Point: Professional Faculties Food Court
