

## ECONOMICS 3413 X2

### Government Taxation and Expenditure in Canada

WINTER 2018

INSTRUCTOR: Dr. Jun Zhao

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OFFICE HOURS: Tuesday, Thursday at 3:00 –  
4:00 pm or by appointment

TIME: Mon, Wed, Fri at 12:30-01:30 pm

CLASSROOM: BAC 364

#### Course Description

This course is an introduction to the study of public sector economies. We will focus on the topics related to public finance in Canada. Specifically we will discuss the redistribution of income through the public provision of goods and services, the theory of public goods, the problem of externalities in a market economy, public sector pricing and investment rules, the incentive effects of taxation, tax incidence, and the measurement of the deadweight loss of taxation.

#### Textbook

Public Finance in Canada, 4/e or 5/e

Harvey S. Rosen, Princeton University

Jean-Francois Wen, University of Calgary

Tracy Snoddon, Wilfrid Laurier University

ISBN: 0070071837

#### Evaluation

Presentation 20%

2 Term Tests @ 20% each (Test 1 Wednesday January 31, Test 2 Wednesday March 7), total 40%

Final 40% (Date: TBA)

There will be **NO** make-up for missed term tests. The weight of missed tests will be added towards your final exam. If you are a student with a documented disability who anticipates needing accommodations in this course, please inform me after you meet Kathy O'Rourke (902- 585-1823) disability.access@acadiau.ca or Abu Kamara (902-585-1291) abu.kamara@acadiau.ca in Disability Access Services, Student Resource Centre.

#### Academic Ethics

It is the responsibility of students to familiarize themselves with the University's policy on academic ethics. Copying, plagiarism and other academic offences will not be tolerated. Penalties are severe and may result in suspension from a program/course and expulsion. A complete list of Academic Regulations can be found on the Policies page of the University's website. I strongly recommend that

all class members review the sections in the 2017-18 academic calendar dealing with Academic Policy and Regulations. It is a serious offence to engage in academic misconduct.

### **Topics to Be Covered**

1. Introduction to Public Finance in Canada
2. Framework for the Analysis of Public Expenditure
3. Public Expenditures in Canada
4. Framework for Tax Analysis
5. The Canadian Revenue System
6. Political Economy, Public Choice, Fiscal Federalism

### **How can you do well in this course?**

- Read the note ahead of time

All of the notes are available on Acorn. If you read the relevant chapter before the lecture, you will have a rough idea about what we are going to discuss.

- Come to class regularly

The ideas in this class are sequential. If you miss lecture 4, you'll have a hard time understanding the rest of the course. The course follows the book, but the lecture is full of material not in the book (and vice versa).

- Participate in class discussion and presentation

I will make sure you understand what we discussed in class by question relay, group competition, class discussion and presentation.

- Review course material after class

Review course material each time after class, please don't wait until exam time.