



**FACULTY OF SCIENCE COURSE SYLLABUS
DEPARTMENT OF ECONOMICS
ECON 3345 – PUBLIC FINANCE II^{1,2}
SUMMER 2019**

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OFFICE: A13 (6206 UNIVERSITY AVENUE)
OFFICE HOURS: TR 12:00 – 13:00 (By appointment one day in advance)
LECTURE HOURS: MTWR 9:35 – 11:55 (HENRY HICKS ACADEMIC 217)
TA: MAHMOOD HASAN

COURSE DESCRIPTION

This course introduces theoretical economic analysis of the public sector with an emphasis on taxation, with application to Canadian tax system.

COURSE PREREQUISITES

ECON 2200 (or ECON2210 or ECON2220) and ECON2201

- Unless otherwise stated, all economics courses have a minimum grade requirement of C for their prerequisite courses.

COURSE MATERIALS

- Rosen, H., T. Gayer, J. F. Wen and T. Snoddon. *Public Finance in Canada, 5th Edition*. McGraw-Hill Ryerson, 2016.

COURSE ASSESSMENT

COMPONENT	WEIGHT	CONTENT	DATE
Assignments (2)	25 percent	See page 2	June 7, June 19
Midterm	30 percent	Chapters 14 – 16	June 11
Final	45 percent	Chapters 14 – 21	June 20

CORRESPONDENCE

All correspondence in this class will be directed through **Dalhousie email addresses only**. Any email coming from any other address will be directed to spam immediately and will be neither read nor answered. If you have not activated your account already, please follow the instructions at <https://www.dal.ca/dept/its/o365/services/email.html>.

¹ Any changes to this outline will comply with Dalhousie's syllabus policy available [here](#).

² Every effort has been made to ensure the accuracy of the information contained in this course outline. Nonetheless, the information in this course outline is subject to change. Announcements will be made in class and/or Brightspace.

GRADE CONVERSION

A+	90 – 100	B+	77 – 79	C+	65 – 69	D	50 – 54
A	85 – 89	B	73 – 76	C	60 – 64	F	00 – 49
A-	80 – 84	B-	70 - 72	C-	55 – 59		

- Numerical grades are converted to letter grades using the Dalhousie Common Grade Scale.

EXAMS

- Exams are in-class and can involve multiple choice, true-false and problem questions. Problem questions can include graphs, equations, explanations and proofs. Specifics will be announced in class.
- The final exam covers everything from the beginning of the course.
- Because of the short, intense nature of a summer course, **there are no supplemental assignments or make-up exams**. The best way to avoid a bad grade is to attempt and complete all exam questions.
- Students who miss the midterm exam should contact the instructor immediately. If the reason is deemed valid and documented, the weight from the midterm will be shifted to the final exam.

ASSIGNMENTS

- There are two assignments in this course. Questions will be posted on Brightspace. You may work in groups of two and submit one “clean” copy per group. The grade will be shared equally among the group regardless of the contributions of each group member.

COURSE OBJECTIVES / LEARNING OUTCOMES

- At the end of this course, students should understand the economic theory of taxation, have some knowledge of the Canadian tax system and be able to analyse some of the policy implications of the tax system.

EXPECTATIONS

- Any course materials posted on Brightspace are subject to copyright.** Students are neither allowed to share these materials with anyone outside this class, nor post them on any website.
- The chances of success in this course increase if students take detailed notes during lectures, understand the material and consult supplemental notes posted on Brightspace in addition to the textbook.

TENTATIVE SCHEDULED LECTURES AND READINGS³

Date	Topic	Required Readings
May 30	Introduction Taxation and Income Distribution	Course outline Chapter 14
June 3	Taxation and Income Distribution	Chapter 14
June 4	Taxation and Efficiency	Chapter 15
June 5	Efficient and Equitable Taxation	Chapter 16
June 6	Efficient and Equitable Taxation	Chapter 16
June 7	ASSIGNMENT 1 DUE	By Noon - Location TBD
June 10	The Personal Income Tax	Chapter 17
June 11	MIDTERM EXAM	Chapters 14 –16
June 12	Personal Taxation and Behaviour	Chapter 18
June 13	Personal Taxation and Behaviour	Chapter 18
June 17	Consumption Taxation	Chapter 19
June 18	Taxes on Wealth and Property	Chapter 20
June 19	ASSIGNMENT 2 DUE The Corporation Tax	IN CLASS Chapter 21
June 20	FINAL EXAM	Chapters 14 – 21

³ We will cover as many of the topics listed above that time and interest permit.



UNIVERSITY POLICIES AND STATEMENTS

The academic rules and regulations set forth in the University Calendar and by Senate govern this course.

ACADEMIC INTEGRITY

At Dalhousie University, we are guided in all of our work by the values of academic integrity: honesty, trust, fairness, responsibility and respect (The Center for Academic Integrity, Duke University, 1999). As a student, you are required to demonstrate these values in all of the work you do. The University provides policies and procedures that every member of the university community is required to follow to ensure academic integrity. (www.dal.ca/dept/university_secretariat/academic-integrity.html)

ACCESSIBILITY

The Advising and Access Services Centre is Dalhousie's centre of expertise for student accessibility and accommodation. The advising team works with students who request accommodation as a result of a disability, religious obligation, or any barrier related to any other characteristic protected under Human Rights legislation (Canada and Nova Scotia). (www.dal.ca/campus_life/academic-support/accessibility.html)

STUDENT CODE OF CONDUCT

Everyone at Dalhousie is expected to treat others with dignity and respect. The Code of Student Conduct allows Dalhousie to take disciplinary action if students don't follow this community expectation. When appropriate, violations of the code can be resolved in a reasonable and informal manner—perhaps through a restorative justice process. If an informal resolution can't be reached, or would be inappropriate, procedures exist for formal dispute resolution. (www.dal.ca/dept/university_secretariat/policies/student-life/code-of-student-conduct.html)

DIVERSITY AND INCLUSION – CULTURE OF RESPECT

Every person at Dalhousie has a right to be respected and safe. We believe inclusiveness is fundamental to education. We stand for equality. Dalhousie is strengthened in our diversity. We are a respectful and inclusive community. We are committed to being a place where everyone feels welcome and supported, which is why our Strategic Direction prioritizes fostering a culture of diversity and inclusiveness. (www.dal.ca/cultureofrespect.html)

RECOGNITION OF MI'KMAQ TERRITORY

Dalhousie University would like to acknowledge that the University is on Traditional Mi'kmaq Territory. The Elders in Residence program provides students with access to First Nations elders for guidance, counsel and support. Visit or e-mail the Indigenous Student Centre (1321 Edward Street) (elders@dal.ca). (www.dal.ca/campus_life/communities/indigenous.html)

IMPORTANT DATES IN THE ACADEMIC YEAR (INCLUDING ADD/DROP DATES)

www.dal.ca/academics/important_dates.html

UNIVERSITY GRADING PRACTICES

www.dal.ca/dept/university_secretariat/policies/academic/grading-practices-policy.html

MISSED OR LATE ACADEMIC REQUIREMENTS DUE TO STUDENT ABSENCE (POLICY)

www.dal.ca/dept/university_secretariat/policies/academic/misled-or-late-academic-requirements-due-to-student-absence.html



STUDENT RESOURCES AND SUPPORT ADVISING

General Advising www.dal.ca/campus_life/academic-support/advising.html

Science Program Advisors: www.dal.ca/faculty/science/current-students/academic-advising.html

Indigenous Student Centre: www.dal.ca/campus_life/communities/indigenous.html

Black Students Advising Centre: www.dal.ca/campus_life/communities/black-student-advising.html

International Centre: www.dal.ca/campus_life/international-centre/current-students.html

ACADEMIC SUPPORTS

Library: <https://libraries.dal.ca/>

Writing Centre: www.dal.ca/campus_life/academic-support/writing-and-study-skills.html

Studying for Success: www.dal.ca/campus_life/academic-support/study-skills-and-tutoring.html

Copyright Office: <https://libraries.dal.ca/services/copyright-office.html>

Fair Dealing Guidelines <https://libraries.dal.ca/services/copyright-office/fair-dealing.html>

OTHER SUPPORTS AND SERVICES

Student Health & Wellness Centre: www.dal.ca/campus_life/health-and-wellness/services-support/student-health-and-wellness.html

Student Advocacy: <https://dsu.ca/dsas>

Ombudsperson: www.dal.ca/campus_life/safety-respect/student-rights-and-responsibilities/where-to-get-help/ombudsperson.html

SAFETY

Biosafety: www.dal.ca/dept/safety/programs-services/biosafety.html

Chemical Safety: www.dal.ca/dept/safety/programs-services/chemical-safety.html

Radiation Safety: www.dal.ca/dept/safety/programs-services/radiation-safety.html

Scent-Free Programme: www.dal.ca/dept/safety/programs-services/occupational-safety/scent-free.html