

Faculty of Science Course Syllabus (Section A)  
Department of Economics  
Econ 3345  
Public Finance  
Summer 2023

*Dalhousie University is located in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq. We are all Treaty people.*

*We acknowledge the histories, contributions, and legacies of the African Nova Scotian people and communities who have been here for over 400 years.*

**Instructor(s):** Dr. Wimal Rankaduwa

**Office:** A15

**Office Hours:** TR 12.00 - 1.00 pm.

**e-mail:** [wrankaduwa@dal.ca](mailto:wrankaduwa@dal.ca)      **Tele:** 902-494-2026 (Econ Dept.)

**Lectures:** Tuesday, Thursday, 9.35-11.55 am, STUDLEY LSC COMMON AREA C332

**Course delivery:** In-person

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### Course Description

This class studies the economics of taxes and transfers. Equity and efficiency effects of both are considered. Approved with Canadian Studies.

CREDIT HOURS: 3

NOTES: All Economics courses, unless stated otherwise, have a minimum grade requirement of C for their prerequisite courses.

### Course Prerequisites

[ECON 2200.03](#), (or [ECON 2210.03](#) or [ECON 2220.03](#)) and [ECON 2201.03](#) with minimum grades of C

### Learning Objectives

**Course Objectives/Learning Outcomes:** The main objective of the course is to introduce advanced undergraduate students to the economics of taxation in theory and practice. The course examines how the government raises revenue through taxation and the related issues of incidence, incentive, efficiency, and income distribution. The course covers the theory of taxation as well as its application to the Canadian tax system.

Upon successful completion of this course – which includes following scheduled readings, completing assignments and quizzes, and understanding and applying the assigned material – you will be able to:

- Understand the rationale for the government’s economic role in a market economy.
- Understand the basic institutional structure of the Canadian government, fiscal federalism, and public finance in Canada.
- Learn about important fundamental theories of Welfare Economics.
- Understand the economic rationale behind the design of modern tax systems.
- Understand how the Canadian tax systems reflect the economics of taxation and other social considerations.

### Course Materials

**Required Textbook:** Rosen, Harvey S, Jean-Francois Wen, and Tracey Snoddon, Public Finance in Canada, Fifth Canadian Edition, McGraw-Hill Ryerson, Toronto, 2016.

**Instructional Approach:** This course will be taught in person using the Brightspace site for the course at Dalhousie University. Students will be assigned a weekly schedule of required readings (chapters) from the textbook. Relevant supplementary readings from additional sources may be recommended from time to time. Students will be evaluated through a series of quizzes, assignments, and tests/exams, with weighting for each, as indicated below.

**Course Brightspace Page:** <https://dal.brightspace.com/d2l/home/271784>

### Course Assessment

<b>Assessment</b>	<b>Weight (% of final grade)</b>	<b>Date</b>
Assignments	30% (the lowest mark dropped, See Assignment Schedule below)	
Mid-Term Examination	30%	June 06 <sup>th</sup> , 2023, (In Class)
Final Examination	40%	June 22 <sup>nd</sup> , 202, (In Class)

**Conversion of numerical grades to Final Letter Grades follows the Dalhousie Common Grade Scale**

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

### Course Policies on Missed or Late Academic Requirements

**Assignments:** There will be four assignments as indicated in the schedules given below. They are composed of multiple-choice questions and questions that require numerical, graphical, and short-written answers.

These assignments are also intended to encourage students to study the course material in a timely manner and help them better prepare for the midterm test and final exam.

Schedule of Assignments			
Assignment (% of Grade)	Chapters Covered	Available on	Due on
Assignment #1 (10%)	Chap 1- 2	May 18, 2023	May 23, 2023
Assignment #2 (10%)	Chap 14– 15	May 25, 2023	May 30, 2023
Assignment #3 (10%)	Chap 16– 17	June 08, 2023	June 13, 2023
Assignment #4 (10%)	Chap 18 - 20	June 15, 2023	June 20. 2023

**Mid-Term Test and Final Exam:** Mid-term and final exams will consist of multiple-choice questions and also questions that require numerical, graphical, and short written answers. More information will be available in class closer to the exams.

There will be no makeup midterm exams. If a student misses the midterm for a valid reason, as defined in Section 16.8 of the University Calendar, then the weight of the midterm will be added to the final exam so that the final exam will count as 70% of the final grade. If a student misses the final exam for a valid reason, the student will have the opportunity to write a makeup exam.

Schedule of Tests /Exams			
Test/Exam (% of Grade)	Chapters Covered	Date	Time
Mid-Term Test (30%)	Cha. 1-2 and 14-16	June 06, 2023	09.35-11.55am (in class)
Final Exam (40%)	Cha. 1-2 and 14 -21	June 22, 2023	09.35-11.55 am (in class)

### Course Policies related to Academic Integrity

Students are strongly advised to consult the following websites for the statements of Dalhousie University and the Department of Economics on academic integrity:

[https://www.dal.ca/dept/university\\_secretariat/academic-integrity.html](https://www.dal.ca/dept/university_secretariat/academic-integrity.html)

[https://cdn.dal.ca/content/dam/dalhousie/pdf/faculty/science/economics/Dept%20of%20Economics%20Statement%20on%20Academic%20Integrity\\_2017.pdf](https://cdn.dal.ca/content/dam/dalhousie/pdf/faculty/science/economics/Dept%20of%20Economics%20Statement%20on%20Academic%20Integrity_2017.pdf)

### Course Content.

**Lecture Schedule:** The following schedule is only a proposed outline, which may be revised. Topics and material may be added or removed as needed. Of critical importance is your understanding of the course material. As such, some topics may be covered faster or slower than planned.

<b>Day/ Lecture</b>	<b>Date</b>	<b>Topic</b>	<b>Chapters</b>
1	May 09	Introduction	
2	May 11	Public Finances in Canada	1
3	May 16	Fundamentals of Welfare Economics	2
4	May 18	Fundamentals of Welfare Economics	2
5	May 23	Taxation and Income Distribution	14
6	May 25	Taxation and Efficiency	15
7	May 30	Efficient and Equitable Taxation	16
8	June 01	The Personal Income Tax	17
9	June 06	<b>MID-TERM EXAMINATION, IN CLASS</b>	<b>1-2 &amp; 14-16</b>
10	June 08	Personal Taxation and Behaviour	18
11	June 13	Consumption Taxation	19
12	June 15	Taxes on Wealth and Property	20
13	June 20	The Corporation Tax	21
14	June 22	<b>FINAL EXAMINATION, IN CLASS</b>	<b>All Chapters</b>

**Note:** This syllabus and schedules are subject to revisions and changes. These changes will be announced in class or through the Brightspace site of the course or by email. However, it is the responsibility of the student to keep informed of the revisions and changes.

**Faculty of Science Course Syllabus (Section B)****Summer 23  
Econ 3345: Public Finance****University Policies and Statements**

**This course is governed by the academic rules and regulations set forth in the University Calendar and by Senate**

**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.

**Information:** [https://www.dal.ca/dept/university\\_secretariat/academic-integrity.html](https://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).

**Information:** [https://www.dal.ca/campus\\_life/academic-support/accessibility.html](https://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.

**Code:** [https://www.dal.ca/dept/university\\_secretariat/policies/student-life/code-of-student-conduct.html](https://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

**Statement:** <http://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 St) ([elders@dal.ca](mailto:elders@dal.ca)).

**Information:** [https://www.dal.ca/campus\\_life/communities/indigenous.html](https://www.dal.ca/campus_life/communities/indigenous.html)

**Important Dates in the Academic Year (including add/drop dates)**

<https://academiccalendar.dal.ca/Catalog/ViewCatalog.aspx?pageid=viewcatalog&catalogid=117&chapterid=-1&topicgroupid=31821&loaduserredits=False>

**University Grading Practices**

[https://www.dal.ca/dept/university\\_secretariat/policies/academic/grading-practices-policy.html](https://www.dal.ca/dept/university_secretariat/policies/academic/grading-practices-policy.html)

**Faculty of Science Course Syllabus (Section C)****Summer 23  
Econ 3345: Public Finance****Student Resources and Support****Advising**

**General Advising** [https://www.dal.ca/campus\\_life/academic-support/advising.html](https://www.dal.ca/campus_life/academic-support/advising.html)

**Science Program Advisors:** <https://www.dal.ca/faculty/science/current-students/undergrad-students/degree-planning.html>

**Indigenous Student Centre:** [https://www.dal.ca/campus\\_life/communities/indigenous.html](https://www.dal.ca/campus_life/communities/indigenous.html)

**Black Students Advising Centre:** [https://www.dal.ca/campus\\_life/communities/black-student-advising.html](https://www.dal.ca/campus_life/communities/black-student-advising.html)

**International Centre:** [https://www.dal.ca/campus\\_life/international-centre/current-students.html](https://www.dal.ca/campus_life/international-centre/current-students.html)

**Academic supports**

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

**Writing Centre:** [https://www.dal.ca/campus\\_life/academic-support/writing-and-study-skills.html](https://www.dal.ca/campus_life/academic-support/writing-and-study-skills.html)

**Studying for Success:** [https://www.dal.ca/campus\\_life/academic-support/study-skills-and-tutoring.html](https://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:** [https://www.dal.ca/campus\\_life/health-and-wellness.html](https://www.dal.ca/campus_life/health-and-wellness.html)

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

**Ombudsperson:** [https://www.dal.ca/campus\\_life/safety-respect/student-rights-and-responsibilities/where-to-get-help/ombudsperson.html](https://www.dal.ca/campus_life/safety-respect/student-rights-and-responsibilities/where-to-get-help/ombudsperson.html)

**Safety**

**Biosafety:** <https://www.dal.ca/dept/safety/programs-services/biosafety.html>

**Chemical Safety:** <https://www.dal.ca/dept/safety/programs-services/chemical-safety.html>

**Radiation Safety:** <https://www.dal.ca/dept/safety/programs-services/radiation-safety.html>

**Scent-Free Program:** <https://www.dal.ca/dept/safety/programs-services/occupational-safety/scent-free.html>

**Dalhousie COVID-19 information and updates:** <https://www.dal.ca/covid-19-information-and-updates.html>