



**FACULTY OF SCIENCE COURSE SYLLABUS**  
**DEPARTMENT OF ECONOMICS**  
**ECON 3345 – PUBLIC FINANCE<sup>1</sup>**  
**SUMMER 2024**

**INSTRUCTOR:** MOSHE LANDER  
**EMAIL:** [MOSHE.LANDER@DAL.CA](mailto:MOSHE.LANDER@DAL.CA)  
**OFFICE HOURS:** M 10:00am – 11:00am ATLANTIC  
**LECTURE HOURS:** NOT AVAILABLE  
**TA:** TBA

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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.

**COURSE PREREQUISITES**

ECON 2200 (or ECON 2210 or ECON 2220) and ECON 2201

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

**COURSE MATERIALS**

- Hindriks J. and G. Myles. *Intermediate Public Economics, 2<sup>nd</sup> Edition*. MIT Press, 2013. ISBN 978-0-262-01869-2.

**COURSE ASSESSMENT**

COMPONENT	WEIGHT	CONTENT	DATE
Midterm 1	25 percent	Chapters 2 – 3	May 17
Midterm 2	25 percent	Chapters 6 – 10	May 31
Final	50 percent	Chapters 2 – 3, 6 – 10, 13 – 18	June 21

**CORRESPONDENCE**

All correspondence in this class is directed through **Dalhousie email addresses *only***. Any email coming from any other address is treated as spam and is neither read nor answered. If you have not yet activated your account, please follow the instructions at [www.dal.ca/dept/its/o365/services/email.html](http://www.dal.ca/dept/its/o365/services/email.html).

**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.

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<sup>1</sup> In the event of extraordinary circumstances beyond the University's and/or instructor's control, the course content and/or assessment is subject to change. Announcements will be made in class and/or on Brightspace and will comply with Dalhousie's syllabus policy available [here](#).

**TENTATIVE SCHEDULED POSTING DATES OF VIDEO LECTURES ON BRIGHTSPACE**

<b>Date</b>	<b>Topic</b>	<b>Chapter</b>
May 7	Equilibrium and Efficiency	Chapter 2
May 9	Behavioral Economics	Chapter 3
May 14	Public Goods	Chapter 6
May 16	Club Goods and Local Public Goods	Chapter 7
May 17	MIDTERM 1 (1:00pm – 2:30pm Atlantic, ROWE 1014)	Chapters 2 – 3
May 21	Externalities	Chapter 8
May 23	Imperfect Competition	Chapter 9
May 28	Asymmetric Information	Chapter 10
May 30	Optimality and Comparability	Chapter 13
May 31	MIDTERM 2 (1:00pm – 2:30pm Atlantic, ROWE 1014)	Chapters 6 – 10
June 4	Inequality and Poverty	Chapter 14
June 6	Commodity Taxation	Chapter 15
June 11	Income Taxation	Chapter 16
June 13	Tax Evasion	Chapter 17
June 18	Limits to Redistribution	Chapter 18
June 21	FINAL (9:00am – 12:00pm Atlantic, LSC Common Area, C234)	Chapters 2 – 3, 6 – 10, 13 – 18

**LECTURES**

- The international nature of the student body makes it nearly impossible to find a daily 2 – 3-hour timeframe in which all students can gather online to attend a live lecture.
- For that reason, lectures are pre-recorded and posted on Brightspace according to a schedule that corresponds to a traditional in-class semester (see *Tentative Scheduled Posting Dates of Video Lectures on Brightspace*).
- Once posted, each lecture is always available (if Brightspace is working) except during exams.
- As per Article 23.04 in the Collective Agreement between the Dalhousie Board of Governors and the Dalhousie Faculty Association, recorded lectures are treated as the instructor’s intellectual property.
- You are NOT permitted to reuse or repurpose the recorded lecture in any way.

**OFFICE HOURS**

- Office hours are not recorded, optional and take place online M 10:00am – 11:00am Atlantic.
- Information on how to log in to office hours is posted on Brightspace.
- As with traditional on-campus office hours, students are received on a first-come, first-served basis and not by appointment. Students sit in a virtual waiting room until the instructor is ready to receive them.
- Students that use office hours are expected to “arrive” prepared (ie, with their questions ready) and to be efficient so that the maximum number of students can make use of the available time.
- Students that are unable to attend office hours because of scheduling conflicts can email their questions with attached audio, video and/or pictures. The more precise the information the student provides, the faster and more precise the instructor can respond.

## EXAMS

- There are two midterms written outside of class time (Friday, May 17 and Friday, May 31) that cover the first- and second-thirds of the course, respectively, and a cumulative final written outside of class time (Friday, June 21) (see *Course Assessment* on page 1 and *Tentative Scheduled Posting Dates of Video Lectures on Brightspace* on page 2).
- If you miss a midterm for any reason (eg, illness, technical, religious, work obligation, exam scheduling conflict, etc.), the weight of that midterm is shifted automatically to the final. There are NO MAKEUP, ALTERNATE OR DEFERRED MIDTERMS under any circumstances, nor may they be written early.
- If you miss the final, you must conform to Dalhousie's policy on qualifying for an alternate final time available [here](#). Final exam accommodations are almost never approved for reasons relating to personal/family travel/events.
- You may use a non-programmable calculator 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. 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 Dalhousie's [Code of Student Conduct](#). If you are unsure if what you are doing is acceptable, ask first.
- Exams involve algebra, definitions, interpretations and multi-part questions where the answer to one question may lead to another.
- 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 Dalhousie's [Code of Student Conduct](#) 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.
- If you require university-approved special accommodations (eg, 30 min/hr extra writing time), contact the [Student Accessibility Centre](#) to make arrangements. If I have not received notification from them at least one week before the exam date, accommodations will not be provided.
- When the exam grades are ready, they are posted on Brightspace.
- If you wish to review your exam, a limited number of in-person office hours will be available for you to do so. An announcement about dates/times/locations will be made during the semester.

## COURSE OBJECTIVES / 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 to a wide range of topics rather than an in-depth analysis of a few topics).

## **EXPECTATIONS**

I have been told that my lecture style is fast-paced and intense but engaging and humorous. Although students often find that this style makes the concepts easier to understand, they are often disappointed when they fail to perform to the level to which they are accustomed on my exams. My exams tend to reward those that are sufficiently knowledgeable of the underlying concepts and have developed an intuitive approach to the material. **Memorisation is almost never rewarded.**

To give you the best chance for success in my course, I strongly encourage you to stay on schedule as if you were in class, approach the material with a positive attitude, read and review the relevant chapters in detail before (and after) watching the videos, work in a comfortable environment and identify problems and seek help as soon as they occur.

## **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 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](http://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 (NS, NB, PE, NL). ([www.dal.ca/campus\\_life/academic-support/accessibility.html](http://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 do not 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 cannot be reached, or would be inappropriate, procedures exist for formal dispute resolution. ([www.dal.ca/campus\\_life/safety-respect/student-rights-and-responsibilities/student-life-policies/code-of-student-conduct.html](http://www.dal.ca/campus_life/safety-respect/student-rights-and-responsibilities/student-life-policies/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 (Strategic Priority 5.2). ([www.dal.ca/cultureofrespect.html](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 the office in the McCain Building (room 3037) or contact the programs at [elders@dal.ca](mailto:elders@dal.ca) or 902-494-6803 (leave a message).

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

[www.dal.ca/academics/important\\_dates.html](http://www.dal.ca/academics/important_dates.html)

**UNIVERSITY GRADING PRACTICES**

[www.dal.ca/dept/university\\_secretariat/policies/academic/grading-practices-policy.html](http://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](http://www.dal.ca/dept/university_secretariat/policies/academic/misled-or-late-academic-requirements-due-to-student-absence.html)

**LEARNING AND SUPPORT RESOURCES**

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

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

Dalhousie University Library <http://libraries.dal.ca>

Indigenous Students [www.dal.ca/campus\\_life/communities/indigenous.html](http://www.dal.ca/campus_life/communities/indigenous.html)

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

International Students [www.dal.ca/campus\\_life/international-centre.html](http://www.dal.ca/campus_life/international-centre.html)

Student Health Services [www.dal.ca/campus\\_life/health-and-wellness.html](http://www.dal.ca/campus_life/health-and-wellness.html)

Counselling [www.dal.ca/campus\\_life/health-and-wellness/frequently-asked-questions-august-2017.html](http://www.dal.ca/campus_life/health-and-wellness/frequently-asked-questions-august-2017.html)

E-Learning website [www.dal.ca/dept/elearning.html](http://www.dal.ca/dept/elearning.html)

Dalhousie Student Advocacy Services <http://dsu.ca/dsas>

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

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

Faculty or Departmental Advising Support: Studying for Success Programme

[www.dal.ca/campus\\_life/academic-support/study-skills-and-tutoring.html](http://www.dal.ca/campus_life/academic-support/study-skills-and-tutoring.html)

**SAFETY**

Biosafety [www.dal.ca/dept/safety/programs-services/biosafety.html](http://www.dal.ca/dept/safety/programs-services/biosafety.html)

Research Laboratory Safety Policy Manual [www.dal.ca/dept/safety/documents-policies-procedures.html](http://www.dal.ca/dept/safety/documents-policies-procedures.html)

Laboratory Chemical Safety Manual [www.dal.ca/dept/safety/programs-services/chemical-safety.html](http://www.dal.ca/dept/safety/programs-services/chemical-safety.html)

Radiation Safety Manual [www.dal.ca/dept/safety/programs-services/radiation-safety.html](http://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](http://www.dal.ca/dept/safety/programs-services/occupational-safety/scent-free.html)