

## JSGS (802) Public Finance

	UNIVERSITY OF REGINA CAMPUS	UNIVERSITY OF SASKATCHEWAN CAMPUS
<b>INSTRUCTOR:</b>	Nithi Govindasamy	
<b>PHONE:</b>	306-529-1505	
<b>E-MAIL:</b>	<a href="mailto:nithig@sasktel.net">nithig@sasktel.net</a>	
<b>OFFICE HOURS:</b>	before or after class/ additional office hours for the exams are to be announced	
<b>OFFICE LOCATION:</b>	110 – 2 Research Drive	
<b>TERM:</b>	Winter 2018 (Jan 11 – Apr 13)	
<b>ROOM:</b>	ED 621	
<b>DATE AND TIME:</b>	Thursdays, 5:30-8-15pm	

### CALENDAR DESCRIPTION

The purpose of this course is to analyze the role of government in responding to sources of market failure – factors that prevent the private sector from generating efficient and fair allocation of resources. The rationale for government intervention, the sources of government revenues, the ways in which funds are allocated and the interactions between different levels of government around fiscal decisions are examined. This course is intended to be interactive and students are expected to engage in the discussion of current policy debates and fiscal issues that arise within multi-level governments.

### ATTRIBUTES OF JSGS GRADUATES

1. Management, Governance, and Leadership: Ability to inspire support for a vision or course of action and successfully direct the teams, processes, and changes required to accomplish it.
2. Communication and Social Skills: Ability to communicate effectively and build enduring, trust-based interpersonal, professional relationships.
3. Systems Thinking and Creative Analysis: Ability to identify key issues and problems, analyze them systematically, and reach sound, innovative conclusions.
4. Public Policy and Community Engagement: Ability to understand how organizational and public policies are formulated, their impact on public policy and management and how to influence their development.
5. Continuous Evaluation and Improvement: Commitment to on-going evaluation for continuous organizational and personal improvement.
6. Policy Knowledge: Ability to analyze and contribute content to at least one applied policy field.

## IMPORTANT DATES

- First day of JSGS 802 class – January 11, 2018
- Last day of JSGS 802 class – April 12, 2018
- Midterm exam (in class) – March 1, 2018
- Final exam (in class) – April 12, 2018

## TEACHING ASSISTANT

The name of the teaching assistant for this course will be announced on the first day of class.

## EVALUATION

Assignment 1: due in class on February 8	15%
Mid-term exam, in class on March 1: (2 Hours)	25%
Assignment 2: Presentation dates to be assigned	20%
Hand-in assignment	10%
Student Presentations	10%
Final exam, in class April 12: (2 Hours)	30%
Class participation	10%
Total	100%

## COURSE OUTLINE

*A detailed list of assigned readings and guest speakers will be provided on the first day of class.*

### **January 11, 2018: Public Finance in a Multilevel Political System**

#### **January 18, 2018: Fiscal Federalism: Part 1**

##### *Readings:*

- Dalhby, Bev, Jim Freehan, Ergete Ferede and Marcelin Joanis. 2014. "Four New Studies of the Canadian Equalization System." SPP Research Paper, 6(6).
- Boadway, Robin. 2004. "Should the Canadian Federation be Rebalanced?" Economic Policy Research Institute Working Papers 20041, University of Western Ontario.

*Guest speaker:* TBA

**January 25, 2018: Fiscal Federalism: Part 2**

*Guest Speaker:* TBA

**February 1, 2018: Tax Policy: Efficiency and Incidence**

*Readings:* Measuring fairness of tax systems – pgs. 558-561 in Gruber (2016); Tax incidence – pgs. 587-596 in Gruber (2016); Taxation and economic efficiency – pgs. 620-626 in Gruber (2016); Optimal income taxes – pgs. 639-644 in Gruber (2016).

*Case Study:* The Incidence of Taxes on Cigarettes

*Guest Speaker:* TBA

**February 8, 2018: Personal Income and Consumption Taxes**

*Readings:*

- a. Personal Taxation and Behaviour – pgs. 376-384 (Rosen et al., 2012)
- b. Mintz, Jack. 2010. "British Columbia's Harmonized Sales Tax: A Giant Leap in the Province's Competitiveness." SPP Briefing Paper 3(4). University of Calgary.

*Case Study:* Harmonizing the Sales Tax in Saskatchewan

*Guest Speaker:* TBA

**February 15, 2018: Corporate Taxes**

*Guest Speaker:* TBA

**February 22, 2018: Reading Week – No Classes****March 1, 2018: Midterm Exam: In Class (2 Hours)****March 8, 2018: Government Failure vs. Market Failure**

*Readings:* Public goods – pgs. 191-212 in Gruber (2016); Externalities – pgs. 123-139 in Gruber (2016).

*Case Study:* The Mysterious Windsor Hum

*Guest Speaker:* TBA

**March 15, 2018: Health Spending in Canada**

*Readings:*

- a. Moral Hazard of Health Insurance – pgs. 452-455 in Gruber (2016).
- b. National Health Expenditure Trends. 2016. Report by Canadian Institute for Health Information.
- c. Donaldson, Cam. 2010. "Fire, Aim... Ready? Alberta's Big Bang Approach to Healthcare Disintegration." *Healthcare Policy*, 6(1): 22-31.

*Case study:* Amalgamation of Saskatchewan's Health Regions

*Guest Speaker:* TBA

**March 22, 2018: Government's Role in Education***Readings:*

- a. Garcea, Joseph and Dustin Munroe. 2014. "Reforms for Funding Education in Four Canadian Provinces." *Canadian Journal of Educational Administration and Policy*, 159 (June 16): 1-38.
- b. Loxley, John. 2013. "Social Impact Bonds." Canadian Centre for Policy Alternatives Review.

*Case Study:* Canada's First Social Impact Bond in Education – Regina's Mother Teresa Middle School  
*Guest Speaker:* TBA

**March 29, 2018: Government's Role in Agriculture**

*Guest Speaker:* TBA

**April 5, 2018: Income Inequality and Redistribution***Readings:*

- a. Fortin, Nicole, David Green, Thomas Lemieux and Kevin Milligan. 2012. "Canadian Inequality: Recent Developments and Policy Options." *Canadian Public Policy*, 38(2): 121-145.
- b. Forget, Evelyn. 2011. "The Town with No Poverty: The Health Effects of the Annual Income Field Experiment." *Canadian Public Policy*, 37(3): 283-305.

*Case Study:* The Case of Dauphin (Manitoba)

**April 5, 2018: Final Review of Course Material & Learnings****April 12, 2018: Final Exam (in class) 2 Hours****LATE ASSIGNMENTS**

All assignments must be submitted by the due date. Exceptions can only be made when there are documented medical reasons and extraordinary circumstances.

**PARTICIPATION**

For the meaning of participation and guidelines, the students can obtain more information by following this link: <http://www.schoolofpublicpolicy.sk.ca/documents/student-resources/student-participation-guidelines-2014.pdf>

**STUDENTS WITH SPECIAL NEEDS**

University of Regina (U of R): Students in this course who, because of a disability, may have a need for accommodations are encouraged to discuss this need with the instructor and to contact the Coordinator of Special Needs Services at (306) 585-4631.

### **Students Experiencing Stress**

University of Regina (U of R): Students in this course who are experiencing stress can seek assistance from the University of Regina Counselling Services. For more information, please see the attached document, visit this website: <http://www.uregina.ca/student/counselling/contact.html>, or call (306) 585-4491 between 8:30 a.m. to 4:30 p.m. Saskatchewan time Monday to Friday.

### **ACADEMIC INTEGRITY AND CONDUCT**

U of R: Ensuring that you understand and follow the principles of academic integrity and conduct as laid out by the University of Regina (available at <http://www.uregina.ca/gradstudies/grad-calendar/policy-univ.html>) is vital to your success in graduate school. Ensuring that your work is your own and reflects both your own ideas and those of others incorporated in your work is important: ensuring that you acknowledge the ideas, words, and phrases of others that you use is a vital part of the scholarly endeavor. If you have any questions at all about academic integrity in general or about specific issues, contact your course instructor to discuss your questions.