

JSGS 802 – Public Finance

UNIVERSITY OF REGINA CAMPUS	
INSTRUCTOR:	Dr. Iryna Khovrenkov
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OFFICE HOURS:	Email for an appointment
OFFICE LOCATION:	CB 332.5
TERM:	Winter 2023
ROOM:	CB 308
DATE AND TIME:	Tuesdays, 1pm – 3:45pm

LAND ACKNOWLEDGEMENT

The University of Regina campus is situated on Treaty 4 Territory and the Homeland of the Métis. We pay our respect to the First Nation and Métis ancestors of this place and reaffirm our relationship with one another. As we engage in teaching and learning, it is important to recognize that we do so on traditional Indigenous lands. I ask that you take a moment to make your own Land Acknowledgement to the peoples of those lands. In doing so, we are actively participating in reconciliation as we navigate our time in this course, learning and supporting each other.

CALENDAR DESCRIPTION

This course provides a survey of Canadian public finances. Students will examine how public revenues are generated, which expenditure categories these revenues finance and economic and policy implications of the revenue-expenditure relationship at different government levels. The course will also examine other funders of public goods and how these funders interact with government. The purpose of the budget document and its meaning for Canadians will also be discussed and evaluated.

LEARNING OBJECTIVES

Upon completion of this course, students should be able to:

- Use a provided framework to explain how government revenues are collected and spent in Canada.
- Apply this framework to analysis of public finance issues and decisions, including:
 - sources of government revenues,

- allocation of funds, and
- interactions between different levels of government
- Analyze current policy debates related to public finance in Canada.

JSGS CORE COMPETENCIES

This course will contribute to the development of the following competencies:

- Policy context and knowledge
- Analysis and use of evidence

TEXTBOOK

Harvey S. Rosen, Jean-Francois Wen, Tracy Snoddon (RWS, 2016). *Public Finance in Canada*, 5th Edition. Toronto: McGraw-Hill Ryerson.

There are a few purchasing options: (a) ebook version only – the most cost-effective but access to the book is valid for 1 year; (b) ebook version with print edition; (c) print version only.

Note that the students will not need electronic access to the McGraw-Hill “Connect” platform for any graded components of this course.

COURSE FORMAT

This course is designed for in-person instruction that complements learning material that can be accessed on UR courses. Students are expected to be familiar with the course content prior to each class, freeing class time for in-depth discussions and applied learning activities. Regular attendance of classes provides you with the opportunity to make the best of your learning by asking questions, making connections, and engaging in discussion.

ACADEMIC HONOUR CODE AND PLEDGE

At the Johnson Shoyama Graduate School of Public Policy (JSGS), we believe honesty and integrity are fundamental in a community dedicated to learning and personal development. We revere these values and hold them essential in promoting personal responsibility, moral and intellectual leadership, and pride in ourselves and our University. JSGS students are expected to represent themselves truthfully, claim only work that is their own, and engage honestly in all academic assignments. Since articulated standards and expectations can influence attitudes, and because each of us shares the responsibility for maintaining academic integrity, we are committed to upholding the Academic Honor Code.

As a member of the JSGS community, I pledge to live by and to support the letter and spirit of JSGS’s Academic Honour Code.

ACADEMIC INTEGRITY

Academic Integrity Hub: Student's Page

https://academic-integrity.uregina.ca/?page_id=19

U of R: Academic Misconduct

https://www.uregina.ca/gradstudies/current-students/Rights%20Academic_Misconduct.html

EVALUATION

Format	Percentage
Online Discussion Forum	10%
Assignment (part 1): Research Proposal	20%
Final Exam	30%
Assignment (part 2): Research Paper	40%
Total	100%

COURSE OUTLINE

Detailed material with readings for each class will be posted on UR Courses by January 4, 2023. Below is a high-level list of topics to be covered in JSGS 802:

1. Public Finance in a Multilevel Political System
2. Public Choice and Canadian Fiscal Federalism
3. Government's role in public good provision
4. Role of nonprofit organizations in public good provision
5. Revenue instruments and tax policy
6. Personal Income Taxes, Sales Taxes and Other Taxes
7. Framework for Government Spending
8. Government's Role in Education
9. Government's Health Spending
10. Public Pensions
11. Employment Insurance and other expenditure
12. Budgets – what are they and why do we need them?

STUDENTS WITH SPECIAL NEEDS

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

Students in this course who are experiencing stress can seek assistance from the University of Regina Counselling Services. For more information, please 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.

INTELLECTUAL PROPERTY ACKNOWLEDGEMENT

This course includes materials which are adapted from earlier versions developed by Dr. Yang Yang, Dr. Haizhen Mou and Ron Styles.