Instructor: Graham Purse, BA with Distinction (Regina), LLB (Alberta), PGDip with Distinction (Oxford)
Phone: 306-570-1829 (cell) or 306-787-9890 (work)
E-Mail: purse20g@uregina.ca
Office Hours: By appointment
Class Time: Wednesday 7:00 – 9:45 p.m.
Class Location: Education Building - Room 619
Final Exam: Tuesday, Dec. 18, 2019; 7:00 – 10:00 p.m.

Course Description: This course is an exciting and practical application of the basic principles and practices of government finance in Canada. Topics will include: the role of government expenditures, basic principles and structure of taxation, and inter-governmental transfers.

Prerequisites: ECON 201 and ECON 202

Learning Objectives: Students who complete this course will demonstrate an understanding of the following:
• Where the legal power to conduct economic policy resides.
• What government spends money on and how it raises revenue.
• How various market failures may be remedied by government intervention.
• Political and constitutional issues that affect public finance in Canada.
• Some of the major expenditure programs of Canadian governments.

Special Needs: If there is any student in this course who, because of a disability, may have a need for accommodation, please contact the Coordinator of Student Accessibility at 306-585-4631, in addition to discussing the accommodation with me.
**Academic Integrity:** Students enrolled in Business courses at the University of Regina are expected to adhere rigorously to principles of intellectual integrity. Plagiarism is a form of intellectual dishonesty in which another person’s work is presented as one’s own. **Plagiarism or cheating on examinations/assignments is a serious offence** that may result in a zero grade on an assignment, a failing grade in a course, suspension, or expulsion from the University.

**Note:** The Associate Dean requires that ANY level of plagiarism in the form of ANY missing in-text citations and/or references MUST be referred to his office for investigation of academic misconduct. For a student in their first semester at the University of Regina, a first offence, whether intentional or not, would typically carry a penalty of a notation in their student file and 3% off of their final grade in the course. For a student who has already attended the University of Regina at least one semester, a first offence, whether intentional or not, would typically carry a penalty of a notation in their student file and a 0% on the assignment. (These penalties apply only to the business faculty and are typical only, as they do not take into account the Associate Dean's investigation into individual circumstances.) In order to avoid such penalties, it is critical that you provide complete referencing and in-text citations, even if the formatting isn't perfect. You are encouraged to err on the side of caution and to “over-cite” rather than to exclude necessary information.

Plagiarism includes missing references, in-text citations, and quotation marks. Students who plagiarize unintentionally most often do so by failing to include all necessary in-text citations. In-text citations must be included for any and all information located through research. This includes anything that was not from your own previous knowledge or your own personal analysis of the research, even if the information is paraphrased, a direct quotation, a fact, a number, a statistic, someone else’s opinion, or was found through multiple sources. Remember, cite the ideas, not just the words.

**Course Assessment:**

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<thead>
<tr>
<th>Assignment</th>
<th>Due Date</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Article Review</td>
<td>Oct. 2, 2019</td>
<td>10%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>Oct. 16, 2019</td>
<td>20%</td>
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<tr>
<td>Research Paper</td>
<td>Nov. 13, 2019</td>
<td>25%</td>
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<tr>
<td>Class Presentation of Paper Research</td>
<td>Dec. 4, 2019</td>
<td>5%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Dec. 18, 2019</td>
<td>40%</td>
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Article Review (10%) – Due: Oct. 2, 2019:

• This is an individual assignment.
• You are to choose one of the following articles (I can provide you a copy if you cannot obtain it online):

• Your article review is to be a minimum of 850 and a maximum of 1000 words in length, excluding footnotes.
• Use Times Arial 11-point font, double-space, 1-inch margins, and include page numbers.
• This assignment will be submitted through Turnitin on our UR Courses site.
• The first part of your review should summarize the article (don’t just copy the abstract!). In this section, briefly identify the issue(s) raised by the researcher(s). The second part of your review is to outline the organization of the articles, topics discussed, methodology used, and the research findings. The third part of your paper should focus on recommendations and insights from the research.

Midterm Exam (20%): The midterm exam will be closed-book and conducted in class on Oct. 16, 2019. No make-up exam will be offered. If you miss the midterm for a reason approved of by the instructor, your final exam will be worth an additional 20%. The midterm exam will cover any material discussed in class up to that point in time.
Research Paper (25%) – Due: Nov. 13, 2019:

• You will prepare a term paper on a government finance-related topic of your choice, based on one of the topics or issues covered in Rosen, H.S., Wen, J-F., & Snoddon, T. (2016). Public Finance in Canada (Fifth Canadian Edition).

• Submit topic via email to the instructor by October 9 for approval. There will be 5% removed from the grade on the paper for a late submission of topic.

• The paper should have the following (a) title page, (b) short introduction, (c) analysis, (d) short conclusion, (e) works cited.

• For works cited and footnotes, use Chicago, MLA, APA or whatever your preference. Please include links to online articles in your footnotes or works cited when possible. As long as you include the author(s) name, title, publisher/publication, year, and pages, no marks will generally be deducted:

“I is so hard to get the citation forms right that the writer or editor who has done so is apt to feel that he has acquitted himself of a difficult task and should be allowed to rest his brain. Less attention can be given writing and rewriting because so much is devoted to forms most of which don't matter worth a straw to the reader.”


• The introduction, analysis, and conclusion are to be in aggregate a minimum of 1750 words and a maximum of 2000 words, excluding footnotes.

• Use Arial 11-point font, double-space, 1-inch margins, and include page numbers.

• This assignment will be submitted through Turnitin on our UR Courses site.

Class Presentation (5%) – December 4, 2019:

• You will have 5 minutes to summarize your paper for the class.

• You will provide the instructor with a one-page summary of the presentation in bullet form (on November 13 with your paper, in a separate document)

• You will be evaluated on a five-point scale, primarily on the content and quality of the presentation.

Final Exam (40%): The final exam is scheduled for Wednesday, Dec. 18, 2019. It will be a comprehensive, closed-book exam, and will cover material in discussed in class. The exam will be weighted towards material from the second half of the semester. Material prior to the midterm will only appear as part of the multiple choice section.
Class Participation (0%): There is no class participation or attendance mark. However, certain lectures will have a short discussion that will not appear in the PowerPoints of an important historical event related to taxation or public finance. These short historical discussions will form bonus questions on the midterm and final. Fear not, however. Even if you miss a particular historical discussion, you will have a choice of historical questions to answer on each exam. Therefore, missing one or two lectures will not likely not affect your ability to answer bonus questions.

Late Assignments: Assignments will be penalized 20% for each day, or portion thereof, that they are late. Late submissions must be handed directly to the instructor or must be date-stamped upon receipt by the Faculty of Business Administration office staff. Late assignments will not be accepted after five (5) days unless there are extenuating circumstances (e.g. death of immediate family member, grievous injury, sick child, surgery et cetera).
## Tentative Course Schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Content</th>
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<tr>
<td>September 4, 2019</td>
<td>Ch. 1: Introduction to Public Finance</td>
</tr>
<tr>
<td>September 11, 2019</td>
<td>Ch. 2 and 3: Fundamentals of Welfare Economics and The Economic Roles of Government</td>
</tr>
<tr>
<td>September 18, 2019</td>
<td>Ch. 4 and 5: Public Goods and Externalities</td>
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| September 25, 2019 | **GUEST LECTURER** Joe Gill (Tax and Corporate Partner at McKercher LLP)  
*There will be midterm questions based on this lecture.*                                |
| October 2, 2019    | **ARTICLE REVIEW DUE (beginning of class)**                                                                                              |
| October 9, 2019    | Ch. 6 and 7: Income Redistribution and Public Choice                                                                                     |
| October 16, 2019   | **MIDTERM (beginning of class)**                                                                                                        |
| October 23, 2019   | Ch. 8: Fiscal Federalism; Review for Midterm                                                                                              |
| October 30, 2019   | Ch. 9 Health Care                                                                                                                         |
| November 6, 2019   | **BREAK**                                                                                                                                |
| November 13, 2019  | **PAPER DUE (beginning of class)**                                                                                                       |
| November 20, 2019  | Ch. 14, 15, and 16: Tax Analysis                                                                                                         |
| November 27, 2019  | Ch. 17, 18, and 19: Income and Consumption Taxes                                                                                           |
| December 4, 2019   | **PRESENTATIONS**                                                                                                                         |
| December 18, 2019  | **FINAL**                                                                                                                                |