



Course and Examination Fact Sheet: Spring Semester 2019

8,260: Public Economics - The Economics of Taxation

ECTS credits: 4

Overview examination/s

(binding regulations see below)

Central - Written examination (60%, 60 mins.)

Decentral - examination paper written at home with presentation (individual) (40%)

Attached courses

Timetable -- Language -- Lecturer

[8,260,1.00 Public Economics - The Economics of Taxation](#) -- Englisch -- [Keuschnigg Christian](#)

Course information

Course prerequisites

Solid knowledge of microeconomics is useful.

Course content

Summary: Taxes should be simple, fair and efficient. How can the tax system be used to achieve a more equitable distribution? How can government design taxes to preserve incentives and contribute to better economic outcomes in terms of income and welfare?

Qualifications: Students acquire state of the art knowledge in public economics, with an emphasis on tax design and tax reform. The course prepares for further PhD studies and policy work in (inter-)national institutions.

Methods: Applied theory.

Development of competencies: The lectures aim at developing analytical skills, enabling students to analyze independently public policy challenges. The course equips students with analytical tools required for economic research (e.g. a Master thesis in public economics) that meets contemporary academic standards. Summaries of empirical research and oral presentations in class help students to become professional communicators.

Course objectives: Getting state-of-the art knowledge in public economics; formulating research questions and adopting appropriate research design for theory and evidence based policy making; learning how to effectively communicate research insights and policy recommendations.

Contents: 1. labor supply 2. income taxation 3. commodity taxation 4. international taxation 5. unemployment, taxation and the welfare state 6. taxation, investment and corporate finance

Course structure

Core elective course, ideally in 2nd (spring) semester of Master studies. Contact studies: class room presentations of theory Self studies: summary of recent empirical research Self studies: student summaries of empirical literature, short 10 min. classroom presentations

Course literature

- Course reading list on studynet.
- English manuscripts (based on C. Keuschnigg, 2005, Öffentliche Finanzen: Einnahmenpolitik, Tübingen). Original journal articles of empirical literature.

Additional course information

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Examination information

Examination sub part/s

1. Examination sub part (1/2)

Examination time and form

Central - Written examination (60%, 60 mins.)

Remark

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Examination-aid rule

Extended Closed Book

The use of aids is limited; any additional aids permitted are exhaustively listed under "Supplementary aids". Basically, the following is applicable:

- At such examinations, all the pocket calculators of the Texas Instruments TI-30 series and mono- or bilingual dictionaries (no subject-specific dictionaries) without hand-written notes are admissible. Any other pocket calculator models and any electronic dictionaries are inadmissible.
- In addition, any type of communication, as well as any electronic devices that can be programmed and are capable of communication such as notebooks, tablets, PDAs, mobile telephones and others, are inadmissible.
- Students are themselves responsible for the procurement of examination aids.

Supplementary aids

none

Examination languages

Question language: English

Answer language: English

2. Examination sub part (2/2)

Examination time and form

Decentral - examination paper written at home with presentation (individual) (40%)

Remark

1 written summary, PP presentation with 3 slides

Examination-aid rule

Term papers

- Term papers must be written without anyone else's help and in accordance with the known quotation standards, and they must contain a declaration of authorship.
- The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the APA or MLA standards. The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into the text in accordance with the precepts of the applicable quotation standard, while informative and bibliographical notes must be added as footnotes (recommendations and standards can be found, for example, in METZGER, C. (2017), *Lern- und Arbeitsstrategien* (12th ed., Cornelsen Schweiz).
- For any work written at the HSG, the indication of the page numbers both according to the MLA and the APA standard is never optional.
- Where there are no page numbers in sources, precise references must be provided in a different way: titles of chapters or sections, section numbers, acts, scenes, verses, etc.
- For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B. (2018, *Juristisches Arbeiten: Eine Anleitung für Studierende* (6. Auflage), Zürich: Schulthess, or the recommendations of the Law School).



Supplementary aids

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Examination languages

Question language: English

Answer language: English

Examination content

All regulations can be found on the course outline. Written exam (60%) relates to contact studies (see studynet for more details): 1. Labor supply 2. Income Taxation 3. Commodity Taxation 4. International Taxation 5. Unemployment, Taxation, and the Welfare State 6. Taxation, Investment, and Corporate Finance

Written home assignment (40%) to summarize an empirical paper with short classroom presentation.

There might be small changes during the course. The precise contents are announced at the beginning of the semester and are continuously updated on the Studynet.

Examination relevant literature

See course outline and manuscripts provided on StudyNet by May 25, 2019. English manuscripts based on German textbook C. Keuschnigg, 2005, Öffentliche Finanzen: Einnahmenpolitik, Tübingen Mohr.

Please note

We would like to point out to you that this fact sheet has absolute priority over other information such as StudyNet, faculty members' personal databases, information provided in lectures, etc. When will the fact sheets become binding?

- Information about courses and examination time (central/decentral and grading form): from the start of the bidding process on 24 January 2019
- Information about decentral examinations (examination-aid rule, examination content, examination relevant literature): after the 4th semester week on 18 March 2019
- Information about central examinations (examination-aid rule, examination content, examination relevant literature): from the start of the enrolment period for the examinations on 08 April 2019

Please look at the fact sheet once more after these deadlines have expired.