



Course and Examination Fact Sheet: Spring Semester 2021

8,260: Public Economics - The Economics of Taxation

ECTS credits: 4

Overview examination/s

(binding regulations see below)

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

Examination time: inter-term break

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

Examination time: term time

Attached courses

Timetable -- Language -- Lecturer

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

Course information

Course prerequisites

A solid knowledge of microeconomics is required.

Learning objectives

- Students acquire state-of-the art knowledge in public economics;
- Students are able to formulate research questions and adopting appropriate research design for theory and evidence based policy making;
- Students know how to effectively communicate research insights and policy recommendations.

Course content

The lecture aims 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. Exercises help to apply theory in different contexts.

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

The course covers the following topics:

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
7. Other topics

Course structure

The course consists of weekly lectures and self studies.



Course literature

A course reading list will be provided on Canvas and includes original journal articles of empirical literature. We recommend our English manuscript (also provided on Canvas), which is based on an updated version of C. Keuschnigg, 2005, Öffentliche Finanzen: Einnahmepolitik, Tübingen.

Additional course information

Please contact Elisabeth Essbaumer (elisabeth.essbaumer@unisg.ch) regarding any questions on the course.

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in SpS2021, the course information listed above will be changed as follows:

- The course is conducted online via the platform Zoom;
- The recordings of the course are permanently available;
- Course content is unchanged.

The examination information listed below would be changed as follows:

- The classroom presentation will take place online or will be cancelled, students will still submit the presentation slides;
- There are no changes necessary for the central examination.

Examination information

Examination sub part/s

1. Examination sub part (1/2)

Examination time and form

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

Examination time: inter-term break

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, 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%)

Examination time: term time

Remark

One written summary with a presentation (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 which is a published template in StudentWeb.

The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the chosen citation standard such as APA or MLA.

For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B., *Juristisches Arbeiten: Eine Anleitung für Studierende*, newest edition respectively, or according to the recommendations of the Law School).

The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into texts 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., *Lern- und Arbeitsstrategien*, newest edition respectively).

For any work written at the HSG, the indication of the page numbers is mandatory independent of the chosen citation standard. 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.

Supplementary aids

none.

Examination languages

Question language: English

Answer language: English

Examination content

All regulations can be found on the course outline. The written exam (60%) relates to the lecture. One empirical paper must be summarized as written home assignment and be presented in class (40%).

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

Examination relevant literature

See course outline and manuscripts provided on Canvas. The English manuscript is based on C. Keuschnigg, 2005, *Öffentliche Finanzen: Einnahmenpolitik*, Tübingen Mohr, which is currently revised and updated.



Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW21) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 12 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 04 (Thursday, 28 January 2021);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 14 (Thursday, 8 April 2021).