

Course and Examination Fact Sheet: Spring Semester 2022

8,286: Selected Topics in Swiss Public Finance

ECTS credits: 4

# Overview examination/s

(binding regulations see below)

Decentral - Written examination (with defined exam duration) (100%, 90 mins.)

Examination time: term time

# Attached courses

Timetable -- Language -- Lecturer 8,286,1.00 Selected Topics in Swiss Public Finance -- Englisch -- Schaltegger Christoph

#### Course information

# Course prerequisites

Intermediate knowledge of public economics.

# Learning objectives

Students will learn to understand key topics in public sector economics and how they are linked to economic policy issues. In addition, the course intends to advance students' development as applied economists by providing training in the knowledge transfer from scientific debate to policy solutions. While methodological concepts are important to understand the evidence on policy evaluation, they are not introduced for the sake of discussions on inference or modeling.

## Course content

This is an advanced course in public sector economics whose purpose is to study the role of government in the economy. It covers basic issues in the treatment of externalities, optimal tax design, social insurance, fiscal sustainability and fiscal federalism with an emphasis on practical relevance and empirical evidence. Topics include public goods and externalities, efficiency costs and incidence of taxation, income taxation, labor supply responses to taxation, retirement policies, (re-)distribution of income, social mobility, fiscal and debt policy, budget rules, tax competition etc. The course specifically highlights and discusses Swiss evidence and experiences on these topics.

## Course structure and indications of the learning and teaching design

The course will be taking place in weekly sessions in form of a lecture.

### Course literature

See lecuture notes and bibliography on studynet (tbd).

#### Additional course information

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in SpS2022, the course information listed above will be changed as follows:

- The course is conducted online via the platform Zoom;
- The recordings of the course will not be saved;
- The lecturer informs via StudyNet on the changed implementation modalities of the course;



The examination information listed below would be changed as follows:

- The written examination is conducted online
- Further information are communicated via StudyNet

#### **Examination information**

## Examination sub part/s

# 1. Examination sub part (1/1)

Examination time and form

Decentral - Written examination (with defined exam duration) (100%, 90 mins.)

Examination time: term time

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

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Examination languages Question language: English Answer language: English

#### **Examination content**

The examination will take place as a decentral written examination (with defined exam duration) and accounts for 100 % of the grade. Topics include public goods and externalities, efficiency costs and incidence of taxation, income taxation, labor supply responses to taxation, retirement policies, (re-)distribution of income, social mobility, fiscal and debt policy, budget rules, and tax competition.

## Examination relevant literature

Lecture notes and mandatory readings as indicated in bibliography (subject to change up until April 30<sup>th</sup>, 2022).



# Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are is 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, 27 January 2022);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 21 March 2022);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 21 March 2022);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 15 (Monday, 11 April 2022).