

- Faculté des sciences économiques
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Public Finance (5ER2033)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en économie appliquée	Cours: 2 ph	Voir ci-dessous	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Printemps

Equipe enseignante

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Contenu

This course gives a broad overview of the principles of public finance with a focus on tax systems and policy. Its objective is to enable students to acquire a thorough understanding of the principles and economic analysis of public finance, a broad knowledge of the tax system in modern economies and the capacity to analyze fiscal reform proposals using appropriate tools of economic analysis.

After a general introduction devoted to a refresher on the foundations of public economics and finance, the long-term growth of the relative size of the public sector and a brief overview of various sources of financing of government activities, the rest of the course is divided into three parts. Part I deals with the principles of taxation. It begins with the definitions, classifications and qualities of taxes before turning to the effects of taxation on different aspects of economic life at micro and macroeconomic levels. Part II presents the major features of modern tax systems and corresponding policy issues. Finally, Part III is devoted to selected issues in public finance, inter alia international tax competition and sustainability of public deficits and debt.

Forme de l'évaluation

Under "normal" (i.e. face-to-face) conditions, grading is based on a 2-hour written exam during the exam session at the end of the semester. Only a non-programmable calculator is authorized. No documents or connected objects are allowed during the exams. Any violation of these rules will be considered as fraud, leading to the withdrawal of unauthorized items and possibly exam failure.

Retake: same as above.

Remote modality (subject to approval by university authorities): 1-hour (60 minutes), written, on-line and open-book exam during the exam session at the end of the semester.

Exams cover the entire range of subjects taught, including exercises and proposed readings.

Documentation

The following textbook is recommended for this course:

Jones, Simon and Christopher Nobes, Economics of Taxation, 18th edition, Birmingham, Fiscal Publications, 2018.

Other course materials (lecture notes, journal articles, book extracts, exercises, illustrations) will be provided throughout the semester on the e-platform Moodle.

Pré-requis

Intermediate-level microeconomics and macroeconomics.

Forme de l'enseignement

2-hour lecture. The course makes extensive use of interactive teaching, relying on prior readings and active class participation by students.

Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Define various components and categories of government revenues including taxes
- Analyse complex tax policy issues using appropriate tools of economic analysis
- Assimilate the basic principles and economic analysis of public finance
- Communicate effectively in written and oral formats using appropriate public-finance terminology
- Formulate and evaluate welfare-improving and feasible tax policy proposals
- Draw insights from theoretical and empirical literature regarding current and future public finance issues
- Produce sound and well-balanced expertise on taxation and debt-related issues

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- Interpret operational indicators of tax burden and government debt

Compétences transférables

- Apply knowledge to new situations
- Establish evidence-based conclusions
- Carry out rigorous and critical economic analyses
- Discuss complex issues and interactions