

**Credit Hours: 3**

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

Faculty Information: Faculty contact information and office hours can be found on the faculty profile page.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

As an introduction to the theory and application of government finance, this course reviews the rationales for government intervention in the market place, analyzes methods of resolving conflicts over the size of the public sector budget, extensively analyzes the rationales and issues of various sources of public revenue, and reviews the effects of public sector spending and taxes on the economy. Other topics include the history and trends of how government acquires and distributes funds, and the government's accountability to taxpayers and other governing bodies. The relevant topics of Social Security and health care reform are also addressed extensively.

Course Learning Outcomes:

1. Develop a basic understanding of economic theories around public finance; understand and apply the concepts that form the basis of a mixed economy.
2. Define the characteristics of public goods and explain the difference between pure public goods and pure private goods; determine how economic policies help define the role of public goods and services; analyze the free-rider problem.
3. Understand and implement cost-benefit analysis for government expenditures; understand various policies on government assistance to the poor and their implications.
4. Understand the Social Security system and analyze its economic base and implications; explain Medicare and alternative government policies for controlling health care costs and coverage; describe the market for health care in the U.S.
5. Understand the impact of taxes on markets and examine alternative ways of financing government expenditures.
6. Describe the issues involved in measuring federal budget deficit, surplus, and debt; analyze the budget balance impact on interest rates, national saving, and economic growth.
7. Describe the general issues involved in taxation of business income and how corporate income would be treated under a comprehensive income tax; understand the complexity of the personal income tax in the U.S. and explain how economic theories are applied to evaluate the current tax structure and reform proposals
8. Define the issues relating to the supply of public goods in a multilevel system; understand how elasticity of local tax bases acts as a constraint on state and local government tax policy.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Required:

Hyman, D. N. (2014). *Public Finance: A Contemporary Application of Theory to Policy* (11th ed.). Stamford, CT: Cengage Learning. ISBN 10: 1285173953, ISBN 13: 9781285173955

NOTE: All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.

COURSE SCHEDULE

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and Peer Responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Opening Exercises:** Take the opening exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The opening exercises will not affect your final grade.
- **Mastery Exercises:** Students may access and retake mastery exercises through the last day of class until they achieve the scores they desire.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 3 and Weeks 6. There are two total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1

Readings

- Chapters 1 & 2 in *Public Finance*

Discussion (25 points)

Mastery Exercise (10 points)

Module 2

Readings

- Chapters 3, 4 & 5 in *Public Finance*

Discussion (25 points)

Critical Thinking Reminder

You may wish to begin the Critical Thinking assignment due at the end of Module 3: Cost-Benefit Analysis Report. Refer to the assignment description in Module 3.

Mastery Exercise (10 points)

Module 3

Readings

- Chapters 6 & 7 in *Public Finance*

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking: Title (175 points)

How would you set up a cost-benefit analysis of a program to reduce air pollution in a city? Indicate the items you would include as costs and benefits, and discuss the problems encountered in measuring these benefits and costs.

Write a three page report proposing your program to the Mayor and Council. Include in your proposal the Cost-Benefit Analysis Tableau for your proposal.

You may want to refer to the rubric to ensure that you are including all assignment criteria in your submission.

Module 4

Readings

- Chapters 8 & 9 in *Public Finance*

Discussion (25 points)

Mastery Exercise (10 points)

Module 5

Readings

- Chapters 10 & 11 in *Public Finance*

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking Reminder

You may wish to begin the Critical Thinking assignment due at the end of Module 6: Tax Structure. Refer to the assignment description in Module 6

Module 6

Readings

- Chapter 12 in *Public Finance*

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking: Title (175 points)

There are a number of taxation rate structures in use in various countries in the world. For citizens residing in the United States, a progressive tax rate structure is applicable presently. In addition, there are many adjustments in the form of deductions and exemptions that affect an individual's income tax owed for a given period. Further, there are a number of sales and property taxes applied to certain purchased goods and real estate in the United States; primarily, these are levied by states. However, periodically the case for instituting a flat-rate tax is argued in Congress.

Write a 5-page report comparing the advantages and disadvantages of both the present progressive tax structure in the United States and the potential adoption of a flat-rate tax structure. Under which structure would more constituents be likely to evade taxes? Support your assertions with three reputable academic resources.

You may want to refer to the rubric to ensure that you are including all assignment criteria in your submission.

Portfolio Milestone (worth 20 points towards final Portfolio Project)

Choose one of the topics listed below or obtain approval from your instructor on another public finance topic that interests you. This will be worth 20 points toward your final grade and will help ensure that you receive points for clear statement of your public finance policy issue, rationale for its choice, and its importance, as indicated in the Portfolio Project Rubric.

Topics to choose from:

- Social Security
- Health care reform
- Economic effects of the Federal Budget Balance

- Taxation as the main source of revenue for governments
- An instructor-approved public finance topic you choose *

Module 7

Readings

- Chapters 13, 14, & 15 in *Public Finance*

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Reminder (0 points)

Continue to work on your Portfolio Project.

Module 8

Readings

- Chapter 18 in *Public Finance*

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Project (350 points)

Choose one of the topics listed below or obtain approval from your instructor on another public finance topic that interests you. Write a 5- to 8-page research paper describing current issues surrounding the topic and the current policy being implemented in relationship to its impact on public finance. Also include any possible new policy discussions surrounding the topic that are related to public finance. Your topic was due at the end of Module 6. The final portfolio paper is due at the end of Module 8. Use the CSU-Global Guide to Writing and APA Requirements to reference and cite at least five scholarly sources.

Topics to choose from:

- Social Security
- Health care reform
- Economic effects of the Federal Budget Balance
- Taxation as the main source of revenue for governments
- An instructor-approved public finance topic you choose

COURSE POLICIES

Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

Course Grading

20% Discussion Participation

0% Opening Exercises

0% Live Classroom

8% Mastery Exercises

37% Critical Thinking Assignments

35% Final Portfolio Project

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /re-purposing your own work (see *CSU-Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

Citing Sources with APA Style

All students are expected to follow the *CSU-Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.