



School of Economics and Management

NEKH51, Economics: The Economics of Taxation, 7.5 credits

Nationalekonomi: Skattepolitik, 7,5 högskolepoäng
First Cycle / Grundnivå

Details of approval

The syllabus was approved by The Board of the Department of Economics on 2011-06-07 to be valid from 2011-06-07, autumn semester 2011.

General Information

Language of instruction: Swedish

Main field of studies

Economics

Depth of study relative to the degree requirements

G1F, First cycle, has less than 60 credits in first-cycle course/s as entry requirements

Learning outcomes

1. Knowledge and understanding

Students shall:

- have a good knowledge of the basic topics in public finance,
- be familiar with methods of positive analysis of tax policy issues,
- have a good understanding of methods of normative analysis (welfare theory),
- be able to explain the motives for taxes and transfers in a market economy,
- understand the difference between the public-choice approach and the traditional approach to the analysis of tax policy,
- be able to describe the effects of tax policy on efficiency, distributional and equity issues in a market economy.

2. Applying knowledge and making judgements

Students shall be able to independently apply economic theory when analysing tax policy issues as well as draw relevant policy conclusions by their own analysis.

3. Communication skills

Students shall be able to communicate and explain their analyses and conclusions clearly and unambiguously.

4. Learning skills

Students shall have developed the ability to pursue further studies in the subject and shall be able to search for and evaluate information with a high degree of independence. Students shall also develop an ability to independently produce an empirical work.

Course content

The course provides an advanced, organized, and comprehensive discussion of theoretical and empirical research on tax policy. Topics covered include problems related to public choice, public goods, externalities, income redistribution, efficient and equitable taxation. Income taxes, wage taxes, consumption taxes and corporate taxes are included as well as environmental taxes. Special attention is given to globalisation issues. Gender perspectives are noticed when relevant.

Course design

1. Teaching: Teaching consists of lectures, seminars and assigned readings.

Assessment

1. Examination: Written exams take place at the end of the course. There will be further opportunities for examination close to this date. The examination may also consist of assignments during the course. Each part of the examination must be passed.

2. Limitations on the number of examination opportunities: –

The University views plagiarism very seriously, and will take disciplinary action against students for any kind of attempted malpractice in connection with examinations and assessments. Plagiarism is considered to be a very serious academic offence. The penalty that may be imposed for this, and other unfair practices in examinations or assessments, includes suspension from the University for a specified period.

Subcourses that are part of this course can be found in an appendix at the end of this document.

Grades

Marking scale: Fail, E, D, C, B, A.

1. Grading: The official grading scale is A, B, C, D, E and Fail.

2. Weighting grades from different parts of the course: –

3. ECTS grades: –
4. Grading scales for different parts of the course: –

Entry requirements

At least 7.5 ECTS-credits in basic microeconomics are needed for admission to all intermediate courses in economics.

Further information

1. Transitional regulations: This course replaces NEKK21 "The Economics of Taxation".
2. Limitations in the period of validity: –
3. Limitations: This course may not be included in the same degree as NEK662 "The Economics of Taxation" or NEKK21 "The Economics of Taxation".
4. Similar courses: –
5. Limitations in renewed examination: –

Subcourses in NEKH51, Economics: The Economics of Taxation

Applies from V12

1101 Tax Policy, 7,5 hp
Grading scale: Fail, E, D, C, B, A