Class Meeting
TR 12:30-1:45 pm, Economics 13

Office hours (Econ 12)
Tuesday 2-3pm, Wednesday 9:30-11:30 or by appointment

Course Web Site:
http://nash.Colorado.edu/tomruth/4211/index.htm

Teaching Assistant
Name and office hours to be announced

Textbook:

Goals and Strategies
The purpose of this course is to introduce undergraduate students to the theory and empirical analysis of public sector taxation. The course will use some calculus, numerical and graphical tools. *Students are required to have completed a semester course in microeconomic principles and a one semester course in calculus in order to register.*

Subsidiary goals for the course include:

* the development of clear written and oral communication skills in classroom interaction, short essay assignments and examinations,

* familiarity with the use of diagrams and calculus in formulating models in economics.

* competence in use of Excel to perform calculations and solve simple models.

* a working understanding of the practical application economic ideas to specific policy issues and industries.

Topics of Study
The course will follow Rosen's Public Finance text, focusing on the following general topics:
I. A Conceptual Framework for Public Economics (Chapters 1-2)

II. Tools of Public Finance (Chapters 3-4)

III. The Theoretical Basis for Tax Analysis (Chapters 13-15)

IV. The United States Tax System (Chapters 16-20)

**Conduct of the Course**

The course meets three hours a week. Tuesday meetings will be lecture format, typically covering one chapter from the text. Thursday meetings will generally be devoted to discussions and problem-solving. Students are expected to contribute to the course through active participation in class discussions and timely completion of writing assignments and problem sets.

Course evaluation is based on class participation, periodic short assignments, a mid-term examination and a final examination. Specific weights assigned to these tasks are:

- Class participation: 10%
- Homework sets: 20%
- Term Paper: 20%
- Mid-term examination: 20%
- Final examination: 30%

The final examination will be for two hours, held at the time and place scheduled by the registrar.

Written work for the course must conform to the standard rules of grammar, spelling and usage. For tips on writing style, see McCloskey, *The Writing of Economics* (Macmillan Publishing Company).