窗体顶端

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**ECONOMICS OF THE PUBLIC SECTOR**

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本科生    硕士生

Undergraduate    Master

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English

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Introductory to Microeconomics; Economics of the Public Sector

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Lectures and discussions

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Attendance and participation 20%  
assignment and exams 80%

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2 credits

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Professor Alm is the Chair of Economics Department at Tulane University. He is Editor of Public Finance Review, and he has served on the editorial boards of Review of Economics of the Household, Economic Inquiry, Public Finance Review, National Tax Journal, Economics - ejournal, Economic Analysis and Policy, Public Budgeting & Finance, International Journal of Financial Studies, Journal of Tax Administration, Paradigms, and Actual Problems of Economics and Law. His work has been published in The American Economic Review, The Journal of Economic Perspectives, The Review of Economics and Statistics, Economica, Economic Inquiry, Southern Economic Journal, Kyklos,Journal of Public Economics, Journal of Urban Economics, Journal of Development Economics, Journal of Human Resources, National Tax Journal,Public Finance Review, International Tax and Public Finance, Public Choice,Publius, Public Finance/Finances Publiques, Journal of Policy Analysis and Management, Regional Science and Urban Economics, Journal of Economic Behavior and Organization, Journal of Economic Psychology, The Manchester School, Oxford Development Studies, Economics of Education Review,Economic Analysis and Policy, and Journal of Development Studies, among others.

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Public economics examines government tax and spending policies: what does government do, what are the effects of these actions, and are these effects “good” or “bad”.  The course first examines why government intervenes in the economy, using welfare economics and the various forms of market failure as an economic rationale for the existence of government. Then, market failures are used to examine the major types of public expenditures in many countries: public goods (including benefit-cost analysis), externalities (including programs to address pollution, congestion, and other environmental problems), and asymmetric information (including social insurance programs like social security and health insurance). Issues surrounding equity can be considered a form of market failure, and government policies toward inequality and the poor are discussed. The course also examines the political economy of government expenditures, as well as the assignment of expenditure responsibilities across different levels of government. Then, using theoretical, empirical, and experimental tools, the course describes the major taxes used around the world; it analyzes the impacts of taxation on such things as the allocation of resources, the distribution of economic welfare, and the level of tax revenues via the effects of taxes on incentives; and it evaluates these impacts.  At the end of the course, students should be familiar with important public policy questions facing countries around the world surrounding government expenditure and tax policies (e.g., is there a looming crisis in social security and/or health care provision, do public programs for the poor discourage work effort, how much should society spend on national defense, is cap-and-trade a solution to global warming, how do individuals and firms respond to taxes, should tax rates be reduced to encourage economic growth, what are the effects of deficit spending, how should tax reform be implemented, how should taxes be assigned between different levels of government, and the like).

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1. Facts about Government  
2. Welfare Economics, Market Failure, and the Need for Government  
3. Public Goods  
4. Externalities  
5. Social Insurance  
6. Government Program toward Income Distribution  
7. Cost-Benefit Analysis  
8. Political Economy  
9. Basic Principles of Taxation  
a. Taxation and Incentives  
b. Taxation and Income Distribution  
c. Taxation and Efficiency  
d. Taxation and Revenues  
e. Efficient, Equitable, and Adequate Taxation: Optimal Taxation  
10. Taxes on Individual and Business Income  
11. Taxes on Consumption  
12. Taxes on Wealth  
13. Deficit Finance  
14. The Theory and Practice of Tax Reform  
15. The Theory and Practice of Public Economics in a Federal System

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Jonathan Gruber, Public Finance and Public Policy, 4th Edition (Worth Publishers, 2013).

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Harvey Rosen and Ted Gayer, Public Finance (Ninth Editon), McGraw Hill Publisher.

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