

# POLS 4204: Public Finance [Term]

## Course Instructor:

[Instructor Name]

[Institution name]

[Institution address]

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E-mail address: [xxxxxxxxxx@xxxxx.edu](mailto:xxxxxxxxxx@xxxxx.edu)

**Office hours:**

**Xxxday, X:00 am/pm - X:00 am/pm**

During office hours you can contact me via GoVIEW e-mail or instant messenger tool. You can also reach me during office hours at the phone number provided to the left.

**NOTICE:** Please use the internal course e-mail for general correspondence. I provide my external e-mail address for emergencies only. I cannot answer questions, accept assignments, or discuss grades via external e-mail so please use it for emergencies only.

**Response Time:** Unless you are notified otherwise, I will work to respond to all student questions and emails within 24 hours during the week and 48 hours during the weekend.

## Attendance Verification

**IMPORTANT-** In order to confirm your attendance and participation in this course, you must complete the Mandatory Attendance Quiz AND the Introductions discussion activity before the participation deadline. Please note that failure to complete these activities may result in you being removed from the course.

Participation dates for the term can be found in the News widget on your course homepage or at the following

URL: <https://emajor.usg.edu/degrees/calendar/index.php>. BOTH of these activities are required and can be found within the Course Content's Start Here folder.

## Course Description

This course involves an in-depth study of the equity and economic effects of government spending programs, taxes, and debt.

### Prerequisites:

- POLS 1101 - American Government

### Course Learning Outcomes:

This course should enable students to:

1. Students should gain an understanding of the role of government in our society, including the importance of public goods and goods with externalities.
2. Students should gain an understanding of cost-benefit analysis and its use in public sector decision-making.
3. Students will learn about the economic effects of various government programs including income assistance for the poor, social security, public education and health care.
4. Students will gain a basic understanding of current government taxation and spending policies and their impact on economic efficiency and the distribution of income.

## Required Text, Software, and Additional Materials

<b>Title:</b>	<i>Public Finance: A Contemporary Application of Theory to Policy</i>
<b>Author(s):</b>	Hyman, David N.
<b>Publisher:</b>	Cengage Learning
<b>Edition/Year:</b>	11th edition / 2014
<b>ISBN:</b>	978-1-285-17395-5 (6 month e-book)
<b>Access:</b>	<b>It is recommended that you purchase the ebook version of the text. You can find it online here: <a href="#">CengageBrain</a></b>

Type (Required/Optional):	Required
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**Bookstore:**

The eMajor textbook listing and eMajor bookstore information can be found here: <https://emajor.usg.edu/degrees/textbooks.php>. Your home institution's bookstore may or may not carry your eMajor textbook. Please consult with the bookstore for special order options. You may also visit your preferred textbook provider or other vendor, such as Amazon.com, to order your eMajor textbook(s).

**Materials and Resources:**

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**Student Services**

**Technical Assistance:**

Having a correctly configured computer will help ensure your success in eMajor. Check the information at <https://emajor.usg.edu/future-students/technical-requirements.php> to be sure that your computer meets all the necessary technical requirements for hardware and software. Links to the plug-ins (special free software) that you will need are provided.

For technical assistance contact the 24/hour helpline at <https://d2lhelp.view.usg.edu/> (scroll down to the Student Support area).

In addition, please contact the eMajor Helpdesk Monday through Friday, 8:00AM – 5:00PM at 678-839-6400 or Toll Free 1-855-9EMAJOR (1-855-936-2567).

**Tutoring:**

**Smarthinking** is an online tutoring resource for eMajor students available 24/7. Smarthinking provides tutoring in a variety of subjects including writing assistance, essay review, mathematics, and IT support for Microsoft Office. For login instructions, please refer to the [Smarthinking](#) page under Course Resources or access the following URL for additional Smarthinking technical support information: <https://emajor.usg.edu/current-students/student-guide/instructional-support#smarthinking-online-tutoring>.

**On-Campus Tutoring** is available to all eMajor students at their home institution. Contact the eMajor Liaison at your home institution to learn more about specific tutoring services available to you: <https://emajor.usg.edu/about/institutions/index.php>.

**Accessibility Services:**

If you are a student who is disabled as defined under the Americans with Disabilities Act and requires assistance or support services, you must notify your instructor prior to attempting any activities or assessments in this course. In order to receive special accommodations, students must provide documentation from the accessibility services office at their affiliate/home institution or from the Regents Center for Learning Disorders.

Please contact the [eMajor Liaison](#) at your institution for additional information regarding the office of accessibility services on your campus, if needed. If you are unsuccessful in contacting the accessibility services office at your home campus for any reason, then you should contact the eMajor Administration at 678-839-6400 and/or send an email to [emajor@westga.edu](mailto:emajor@westga.edu) for further assistance. Please note that email communication is not secure and confidentiality cannot be assured if you elect to communicate via email.

Refer to the eMajor Student Success Guide for more information: <https://emajor.usg.edu/current-students/accessibility-services.php>.

**Course Format and Requirements**

**Teaching Philosophy:**

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**Course Requirements (Instructional Methods):**

1. **Discussions** (4 x 5 pts each) = 20 points
2. **Short Paper #1** = 20 points
3. **Short Paper #2** = 20 points
4. **Research Paper** = 40 points

**Course Schedule:**

**NOTE:** Schedule is tentative and may be subject to change.

DATE	READING ASSIGNMENTS	ACTIVITIES - What's Due?
<b>UNIT 1</b> <b>(Hallmarks of Government Economic Policy)</b> x/x - x/x	<b>Chapter 1:</b> Individuals and Government (pg 4-32) <b>Chapter 2:</b> Efficiency, Markets, and Governments (pg 53-73) <b>Chapter 3:</b> Externalities and Government Policy (pg 91-97, 114-118, 124-125)	
<b>UNIT 2</b> <b>(Public Goods and Choices)</b> x/x - x/x	<b>Chapter 4:</b> Public Goods (pg 132-145, 153) <b>Chapter 5:</b> Public Choice and the Political Process (pg 160-198)	<b>Discussion 1:</b> Unit 1 & Unit 2
<b>UNIT 3</b> <b>(Cost-Benefit Analysis)</b> x/x - x/x	<b>Chapter 6:</b> Cost-Benefit Analysis and Government Investments (pg 204-211, 219-234) <b>Chapter 7:</b> Government Subsidies and Income Support for the Poor Poverty (pg 235-246, 271-280)	<b>Dropbox:</b> First Short Paper
<b>UNIT 4</b> <b>(Government Economic Responsibilities for Citizens)</b> x/x - x/x	<b>Chapter 8:</b> Social Security and Social Insurance (pg 281-309, 317-322) <b>Chapter 9:</b> Government and Health Care (pg 325-326)	<b>Discussion 2:</b> Unit 3 & Unit 4
<b>UNIT 5</b> <b>(Public Budgeting)</b> x/x - x/x	<b>Chapter 10:</b> Introduction to Government Finance (pg 370-400) <b>Chapter 11:</b> Taxation, Prices, Efficiency, and the Distribution of Income (401-403, 425-426)	

	<b>Chapter 12:</b> Budget Balance and Government Debt (439-449, 454-471)	
<b>UNIT 6</b> <b>(Individual Taxation)</b> x/x - x/x	<b>Chapter 13:</b> The Theory of Income Taxation (pg 473-478, 488-491, 495-498) <b>Chapter 14:</b> Taxation of Personal Income in the United States (pg 499-507, 510-545)	<b>Discussion 3:</b> Unit 5 & Unit 6 <b>Dropbox:</b> Second Short Paper
<b>UNIT 7</b> <b>(Corporate and Consumer Taxation)</b> x/x - x/x	<b>Chapter 15:</b> Taxation of Corporate Income (pg 546-560, 568-575) <b>Chapter 16:</b> Taxes on Consumption and Sales (pg 574-578, 581-582, 587-602) <b>Chapter 17:</b> Taxes on Wealth, Property, and Estates (pg 603-607, 612-614, 618-633)	<b>Discussion 4:</b> Unit 7
<b>UNIT 8</b> <b>(Fiscal Federalism)</b> x/x - x/x	<b>Chapter 18:</b> Fiscal Federalism and State and Local Government Finance (pg 634-643, 647-664)	<b>Dropbox:</b> Final Research Paper

## Grading and Standards

### Grade Breakdown:

GRADED ACTIVITY	WEIGHT	BRIEF DESCRIPTION
<b>Discussions (4 @ 5 pts each)</b>	20 points	Students will complete four threaded discussions, one for each of the course learning objectives plus one that relates to fiscal federalism.
<b>First Short Paper</b>	20 points	In the first short paper, the top priority will be demonstrating an understanding of the unique political features that guide public management in America with regard to creating a public good of a certain kind.
<b>Second Short Paper</b>	20 points	In the second short paper, there will be an expectation that students demonstrate an ability to explain one government finance program as well as its impact on citizens.
<b>Final Research Paper</b>	40 points	In the final research paper, students must incorporate at least five referenced outside sources as they analyze one federal taxation program from the vantage point of its pitfalls and potential reforms.
<b>TOTAL POINTS:</b>	<b>100 points</b>	

### Grade Scale:

Grades are based on student performance and capability. Simply turning in all the assignments does not guarantee that the student will receive a "good grade." To receive a higher grade, a student must demonstrate proficiency in the material. For different students,

gaining that proficiency requires different levels of work, because not all students walk into the class with the same aptitude for the course content. The standards for the respective grades are as follows:

- 90-100 points = A
- 80-89 points = B
- 70-79 points = C
- 60-69 points = D
- 59 or below points = F

**The Grade of "I" (Incomplete):** The grade of "I" is given only to students whose completed coursework has been qualitatively satisfactory but who have been unable to complete all course requirements because of illness or other extenuating circumstances beyond their control. The instructor retains the right to make the final decision on granting a student's request for an "I".

### **Expectations and Standards:**

**A** – To achieve this grade the student must display superior performance in his/her course work. This includes demonstrating the ability to process and comprehend complex ideas, and to be able to convey those ideas to others in a clear, intelligent manner. An "A" student will go beyond simple requirements and seek to excel in his/her preparation for and presentation of assigned work. He/she will demonstrate excellence in communication skills and the ability to contextualize material.

**B** – To achieve this grade the student needs to display above average performance in his/her course work, including demonstrating the ability to process and comprehend complex ideas, while being able to convey those ideas in a clear, intelligent manner. A "B" student will also go beyond minimum requirements in terms of preparation and presentation of assigned work. He/she will demonstrate above average communication skills and ability to contextualize material.

**C** – For this grade the student must meet the minimum requirements for the course, displaying adequate performance in his/her course work, and adequately demonstrate the ability to comprehend complex ideas, while also being able to convey those ideas in a like manner. A "C" student demonstrates competence in terms of preparation and presentation of assigned work. He/she will demonstrate adequate communication skills and ability to contextualize materials.

**D** – A student receiving this grade is performing below the minimum requirements for the course. This could include failure to complete or turn in assignments on a timely basis, or failure to adequately demonstrate the ability to comprehend or convey complex ideas. A "D" student performs below the average in terms of preparation and presentation of assigned work. He/she may not be demonstrating adequate communication skills or ability to contextualize materials.

**F** – A student receiving this grade has failed to meet the requirements of the course, including failure to complete or turn in assignments, or failure to demonstrate ability to comprehend or convey complex ideas. An "F" student has not performed in a manner satisfactory to the standards of the class.

### **Grade Turnaround:**

All assignments and assessments will be graded within one week's time. Your instructor will provide comments along with grades as necessary for feedback.

## **Attendance and Late Policy**

"Attendance" and participation are required. You will be expected to participate in ongoing discussions of the lesson topics and to interact with other students and your instructor regularly. If for any reason you are unable to participate by the due dates listed in the course Calendar it is your responsibility to inform your instructor. Be sure to read and observe the procedures below.

In the online environment, problems associated with power outages, networks being down, and ISP troubles inevitably result in legitimate reasons for delays, however, you should still be prepared to deliver your work by the stated deadlines. If you have a problem, let your instructor know as soon as possible. Your instructor will determine if the seriousness of your problem warrants turning in an assignment late without penalty.

### **Time Commitment:**

Taking an online course is not easier or faster. On the contrary, it will take as much time as taking a face-to-face class or more. If you normally go to class 3 hours per week per course, you will need to devote that same amount of time to your online course. In addition to online time, you should spend time studying and working with course materials several hours per week offline. It will be helpful to set



**NOTE: Plagiarism detection systems are often used by eMajor faculty members. For example, see the following site: [http://turnitin.com/en\\_us/training/student-training](http://turnitin.com/en_us/training/student-training). Faculty are also advised to report violations to the eMajor Administrative offices for investigation.**

Plagiarism is presenting another person's work as one's own. Plagiarism includes any paraphrasing or summarizing of the works of another person without acknowledgment, including the submitting of another student's work as one's own. Plagiarism frequently involves a failure to acknowledge in the text, notes, or footnotes the quotation of the paragraphs, sentences, or even a few phrases written or spoken by someone else.

The submission of research or completed papers or projects by someone else is plagiarism, as is the unacknowledged use of research sources gathered by someone else when that use is specifically forbidden by the instructor. Failure to indicate the extent and nature of one's reliance on other sources is also a form of plagiarism.

Finally, there may be forms of plagiarism that are unique to an individual discipline or course, examples of which should be provided in advance by the instructor. The student is responsible for understanding the legitimate use of sources, the appropriate ways of acknowledging academic, scholarly, or creative indebtedness, and the consequences of violating this responsibility.

## **Cheating on Examinations**

Cheating on examinations involves giving or receiving unauthorized help before, during, or after an examination. Examples of unauthorized help include the use of notes, texts, "crib sheets," websites, electronic documents or notes, and computer programs during an examination (unless specifically approved by the instructor), or sharing information with another student during an examination (unless specifically approved by the instructor). Other examples include intentionally allowing another student to view one's own examination and forbidden collaboration before or after an examination.

## **Unauthorized Collaboration**

Submission for academic credit of a work product, developed in substantial collaboration with other person or source but represented as one's own effort, is unauthorized. Seeking and providing such assistance is a violation of academic honesty. However collaborative work specifically authorized by an instructor is allowed.

## **Falsification**

It is a violation of academic honesty to misrepresent material or fabricate information in an academic exercise, assignment or proceeding. Some examples of falsification are:

- false or misleading citation of sources
- the falsification of the results of experiments or of computer data
- false or misleading information in an academic context in order to gain an unfair advantage.

## **Multiple Submissions**

It is a violation of academic honesty to submit substantial portions of the same work for credit more than once without the explicit consent of the instructor(s) to whom the material is submitted for additional credit. In cases in which there is a natural development of research or knowledge in a sequence of courses, use of prior work may be desirable, or required. However, the student is responsible for indicating in writing, that the current work submitted for credit is cumulative in nature.

## **Evidence and Burden of Proof**

In determining whether or not academic dishonesty has occurred, guilt must be proven by a preponderance of the evidence. This means that if the evidence that academic dishonesty occurred produces a stronger impression and is more convincing compared to opposing evidence, then academic dishonesty has been proven. In other words, the evidence does not have to be enough to free the mind from a reasonable doubt but must be sufficient to incline a reasonable and impartial mind to one side of the issue rather than to the other. Evidence as used in this statement can be any observation, admission, statement, or document that would either directly or circumstantially indicate that academic dishonesty has occurred. Electronic means may be used to monitor student work for the inappropriate use of the work of others.

## **Discover an Error?**



If you discover a typo, broken image, or other error in your eMajor course, use the [eMajor Student Change Request Form](#) to report the required change. Once the form is submitted, an eMajor staff member will contact you within 48 hours.

Please note that this form is NOT for grade related or instructor related complaints. To report this type of information, please access the [Student Complaint Policy](#) page on the eMajor website.