

**CBN COLLABORATIVE POSTGRADUATE PROGRAMME
DEPARTMENT OF ECONOMICS, UNIVERSITY OF NIGERIA NSUKKA
WORK PLAN**

NAME OF LECTURER:

COURSE: ECO 582 PUBLIC SECTOR ECONOMICS II

STUDY WEEK	TOPIC SUB-TOPIC	RESULTS LEARNING	TIME Hrs	METHODS	Suggested Videos
1	<p>Introduction (Theory of Taxation)</p> <p>1.1 Overview of Good Tax (background and forms/classification of Tax, and desirable characteristics of any tax system)</p> <p>1.2 Equity, Efficiency, and Productivity (Tax Buoyancy and Elasticities)</p> <p>1.3 Framework for choosing among tax system</p> <p>1.3 Tax Incidence Analysis</p> <p>1.3 The Incentive Effects of Taxation</p> <p>1.4 Tax incidence in competitive markets</p> <p>1.5 incidence in environment without perfect competition</p> <p>1.6 Equivalent Taxes</p>	<p>The student can:</p> <ul style="list-style-type: none"> ✓ Explain the forms and characteristics of good tax ✓ Explain the concept of tax buoyancy and elasticity ✓ Analyse tax incidence in different market scenarios (competitive and non-competitive markets) ✓ 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	<p>There are many good videos available on the Internet.</p>

<p>2</p>	<p>Taxation and Economic Efficiency</p> <p>2.1 Effect of Taxes borne by consumers (substitution and income effect)</p> <p>2.2 Quantifying the Distortions (measuring deadweight loss using indifference curve and compensated demand curve)</p> <p>2.3 Effects of Taxes borne by Producers</p> <p>2.4 Taxation and Savings</p> <p>2.5 Taxation and Labour Income (Measuring the effect of taxes on labour supplied)</p>	<ul style="list-style-type: none"> ✓ Discuss the effects of tax on consumers and producers as well as on savings and labour income. ✓ Discuss the effect of taxes on labour supplied 		<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. <p>Lectures and tutorials</p>	<p>There are many good videos available on the Internet.</p>
<p>3</p>	<p>Optimal Taxation</p> <p>3.1 Some Falacies of Optimal Taxation</p> <p>3.2 Optimal and Pareto Efficient Taxation</p> <p>3.3 Differential Taxation</p> <p>3.4 Relevance of Optimal Taxation for Developing Countries</p>	<ul style="list-style-type: none"> ✓ Discuss some fallacies concerning optimal taxation ✓ Describe optimal and pareto efficient taxation ✓ Explain differential taxation in the context of optimal taxation 	<p>3</p>	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. 	<p>There are many good videos available on the Internet.</p>

		<ul style="list-style-type: none"> ✓ Apply the knowledge of optimal taxation to review African context 		<ul style="list-style-type: none"> ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	
4	<p>Taxation Policy</p> <p>4.1 Tax Design</p> <p>4.1.1 Direct Taxes: Individual income tax, Corporate Tax, Property and Wealth Tax, Death Duties, Payroll Tax</p> <p>4.1.2 Indirect Taxes: Taxes on international trade transactions, export taxes, import taxes, taxes on goods and services, consumption taxes, Excise duty, stamp duty, and value added tax.</p>	<ul style="list-style-type: none"> ✓ Discuss taxation policy both direct and indirect taxes with application to developing countries ✓ Discuss some tax reforms in Africa and Nigeria ✓ Discuss tax rate structure and administration of tax laws in Nigeria ✓ Discuss the criteria for a tax structure/good tax 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	There are many good videos available on the Internet.

<p>5</p>	<p>Tax Reforms: Overview from African Experience</p> <p>5.1 Tax rate Structure:</p> <p>5.1.1 Components (Tax Base & Tax Rate)</p> <p>5.1.2 Some types of Tax Rate Structure (Marginal, Average, and effective tax rate)</p> <p>5.2 Criteria for a Tax Structure (Equity, Certainty, Convenience, Economy, and Simplicity)</p> <p>5.3 Administration of Tax Law</p>	<ul style="list-style-type: none"> ✓ Discuss some tax reforms policies ✓ Explain tax structure and tax administration ✓ Describe the condition for good tax 	<p>3</p>	<p>✓</p>	<p>There are many good videos available on the Internet.</p>
<p>6</p>	<p>Tax Evasion and Tax Avoidance</p> <p>6.1 Conceptual clarification</p> <p>6.2 Extent of Tax evasion</p> <p>6.3 Evasion as a decision with Risk</p> <p>6.4 Tax Evasion and labour supply</p> <p>6.4.1 Labour supply</p> <p>6.4.2 Allocation of hours</p> <p>6.5 Tax Evasion by Firms</p> <p>6.5.1 Tax evasion by Competitive firms</p> <p>6.5.2 Tax Evasion by Imperfect Competition</p>	<ul style="list-style-type: none"> ✓ Explain the concept of Tax evasion and avoidance ✓ Discuss tax evasion as decision with attendant risk ✓ Discuss tax evasion in relation to labour supply, both in terms of labour supplied and allocation of time ✓ Expatriate on tax evasion by firms both competitive and imperfect firms 	<p>3</p>	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to – face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	<p>There are numerous videos available on the Internet.</p>

<p>7</p>	<p>Tax Evasion and Tax Avoidance</p> <p>7.1 Determinants of Tax Evasion</p> <p>7.1 extent of Tax evasion and Avoidance, globally, regionally and in some key countries</p> <p>7.2 why tax evasion is low in some developed countries</p> <p>7.3 impact of tax avoidance/evasion on social services (e.g public health)</p> <p>7.4 Policies to curb tax avoidance/evasion: new policies/technologies</p> <p>Case studies-California, United Kingdom, Italy, and Spain</p>	<ul style="list-style-type: none"> ✓ Illustrate the determinants of tax evasion ✓ Draw demonstrate the global and regional dimension of tax evasion ✓ Discuss the impact of tax avoidance and evasion ✓ Examine the policies to curb tax avoidance/evasion 	<p>3</p>	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	<p>There are many good videos available on the Internet.</p>
<p>8</p>	<p>International Issue in Taxation</p> <p>8.1 Introduction</p> <p>8.2 Evidence on incentive effects</p> <p>8.3 Globalization and tax policy</p> <p>8.4 alternative systems for taxing cross-border investment</p> <p>8.5 Economic Efficiency</p>	<ul style="list-style-type: none"> ✓ Discuss the international dimension of taxation ✓ Explain the incentive effects of international taxation ✓ Discuss the relationship that exists between globalization and tax policy 	<p>3</p>	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Guided study 	<p>There are many good videos available on the Internet.</p>

		<ul style="list-style-type: none"> ✓ Illustrate alternative systems for taxing cross-border investment 		<p>will include text readings and the use of a wide range Internet based resources.</p> <ul style="list-style-type: none"> ✓ Lectures and tutorials 	
9	<p>International issue in taxation</p> <p>9.1 Non-cooperative tax policy interaction (tax competition)</p> <p>9.2 Cooperative tax policy interaction (tax coordination and tax harmonisation)</p> <p>9.3 implications for tax policy</p> <p>9.4 Case studies</p>	<ul style="list-style-type: none"> ✓ Discuss cooperative and non-cooperative tax interaction in the context of international taxation ✓ Explain the implications of such tax policy drawing from case studies 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to – face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	There are many good videos available on the Internet.

<p>10</p>	<p>Fiscal Federalism/Inter-governmental Fiscal Relations</p> <p>10.1 Principles of Fiscal Federalism</p> <p>10.2 Assignment of functions (expenditure and tax assignment)</p> <p>10.3 The theory of taxation within a decentralized system</p> <p>10.4 Variation in fiscal capacity</p> <p>10.5 Revenue sharing mechanisms/inter-governmental grants and transfers</p> <p>10.6 theory of collective choice under majority rule</p>	<p>✓ Explain the principle of fiscal federalism</p> <p>✓ Discuss the assignments of functions among federating units</p> <p>✓ Discuss theory of collective choice</p>	<p>3</p>	<p>✓ The students will learn through a combination of face – to - face contact and guided study.</p> <p>✓ Guided study will include text readings and the use of a wide range Internet based resources.</p> <p>✓ Lectures and tutorials</p>	<p>There are many good videos available on the Internet.</p>
<p>11</p>	<p>Public Debt</p> <p>11.1 Fiscal Deficits</p> <p>11.2 Causes, Measurement, and Financing</p> <p>11.3 Domestic and External Debt</p> <p>11.4 Debt management strategies in Developing countries</p>	<p>✓ Discuss the concept public debt both domestic and external</p> <p>✓ Discuss debt management strategies</p> <p>✓ Elaborate on the African</p>	<p>3</p>	<p>✓ The students will learn through a combination of face – to - face contact and guided study.</p>	<p>There are many good videos available on the Internet.</p>

	11.5 Overview of Public Debt in Africa and Nigeria	debt burden		<ul style="list-style-type: none"> ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	
12.	Deficit Financing 12.1 sources of deficit problem 12.2 Measuring Budget Deficit 12.3 Factors not contributing to Deficit (Taming the deficit) 12.4 consequences of government deficit 12.5 How deficit affect future generation when the economy is at full employment 12.6 improving the Budgetary System 12.7 The long term problem: Entitlement and the Aged	<ul style="list-style-type: none"> ✓ Explain deficit financing ✓ Discuss the sources and measurement of budget deficit ✓ Explain the effect of deficit financing on the economy ✓ Discuss ways of improving budgetary system 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to – face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and 	There are many good videos available on the Internet.

				tutorials	
13	Debt Sustainability (Introduction) 13.1 importance of debt sustainability 13.2 Analysis of solvency and liquidity 13.3 Delimitation of debt sustainability Analysis 13.4 debt sustainability in a close economy 13.5 debt sustainability in an open open economy 13.6 stabilizing Debt Case studies	<ul style="list-style-type: none"> ✓ Explain the concept of debt sustainability ✓ Discuss the importance of debt sustainability ✓ Explain solvency and liquidity and its application to developing countries ✓ Illustrate debt sustainability analysis 	3	<ul style="list-style-type: none"> ✓ The students will learn through a combination of face – to – face contact and guided study. ✓ Guided study will include text readings and the use of a wide range Internet based resources. ✓ Lectures and tutorials 	There are many good videos available on the Internet.
STUDY WEEKS (WEEKS 1 – 13)					
14.	REVISION WEEK				
15.	FINAL EXAMINATION				

Lecturer:

PROGRAMME LEADER