



KIIS Austria Program, Summer 2022

ECON 420: Public Sector Economics

Instructor: Dr. Marie Petkus

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Instructor's office hours: on site and by appointment

Syllabus subject to change

1. Course Description: This course will examine the economics of government policies related to taxation and spending. Students will be introduced to theories of government budgeting, cost-benefit analysis, and fiscal-federalism. Students will use these tools to compare policy choices in the United States and Austria. Potential applications include public education, income assistance, climate change, and healthcare. It is highly recommended that students complete an introduction to economics course before enrolling in ECON 420.

2. Overall KIIS Program Student Learning Outcomes:

KIIS Study Abroad Mission Statement:

KIIS provides high-quality education abroad programs for students from all diverse backgrounds that promote deep international learning, are integrated into the curriculum, and encourage critical and creative thinking. Our goal is to help students understand the wider world and develop personal and professional skills for lifelong enrichment. We strive to go beyond generalizations and cultural stereotypes to help foster a nuanced appreciation of the world in which we live.

Students participating on KIIS study abroad programs aim to:

- 1) Understand contemporary issues of their host country/countries (i.e. KIIS program location).
- 2) Develop skills to interact comfortably in a global setting.
- 3) Understand other cultures.

Prior to your KIIS study abroad program, and again at the conclusion of your program, KIIS will ask each student to a) answer a few multiple-choice questions, and b) write a short reflective essay (two paragraphs in length) related to the elements detailed above. There is no right or wrong answer, and your responses will not affect your grade in any way. The purpose of the exercise is to help KIIS measure the effectiveness of its study abroad programs.

3. Student Learning Outcomes:

Upon successful completion of this course, students will be able to:	How students will practice each outcome:	How student achievement of each outcome will be assessed:
1. Explain the major theoretical rationales for government public policy involvement in market outcomes (such as externalities and public goods)	Readings/Class Discussion	Short essays/exams
2. Apply cost-benefit analysis to theoretical changes in government policies	Readings/Class Discussion	Exams
3. Evaluate alternative, real-world public policy taxing/spending policies	Readings/Class Discussion	Exams/Independent research paper
4. Utilize case studies of the United States and Austria for a comparative analysis of national outcomes from different taxation and spending policies	Readings/Class Discussion	Short essays/Independent research paper

4. Major Topics covered in the Course:

- Tools of Positive and Normative Economic Analysis
- Externalities and Government Policy
- Public Goods
- Political Economy
- Cost-Benefit Analysis
- Income Redistribution
- Social Security
- Health Care Markets
- Education
- Taxation and Efficiency
- Budget Balance and Government Debt
- Theory of Income Taxation

5. Required Readings:

- Hyman, David N. 2021, 12th edition. *Public Finance: A contemporary application of theory to policy.*
- Online articles provided through Dropbox.

6. Graded Assignments:

Grades for the course will be calculated based on your work on the following items:

- **Participation (15%)** – Students are expected to attend every class and participate in out-of-class activities as directed by the instructor/program director. KIIS requires that any unexcused absence results in a grade reduction. Multiple unexcused absences may result in expulsion from the program. You will be graded here not just on your attendance, but your active engagement with our guest speakers and tours (during excursions) and the readings (during class).

- **Essays (15%)** – For each class period and each excursion/speaker, you will complete a short essay assignment. I will assign a specific topic for each class, but generally they will ask you to relate the course readings to our experiences in Austria and to the major economic theories being learned in class.
- **Independent Research/Presentation (30%)** – Students will research a particular contemporary economic issue that highlights and analyzes a major tax or spending policy that is different between the United States and Austria – through a comparative analysis. You will present those findings to the class in a presentation at the end of the term.
- **Exams (40%)** – Students will complete a midterm and final exam to ensure that textbook, article and classroom discussion material have been adequately understood and applied.

All course assignments must be completed to receive a passing grade. There will be no extra credit offered. Your course will use the following scale:

A = 90-100% B = 80-89% C = 70-79% D = 60-69% F ≤ 59%

7. Attendance Policy:

KIIS program participants are expected to be punctual to and in attendance at all classes, presentations, meetings and required excursions, and to remain with the program for the full academic period. Unexcused absences from classes and/or mandatory meetings will result in a lowering of the student's final grade, as will excessive tardiness. Multiple unexcused absences could result in expulsion from the program. Any absence from an academic class session must be excused for medical reasons.

8. Disability Accommodation:

KIIS will make every reasonable effort to provide accommodations for program participants with special needs or disabilities, but we cannot guarantee that we will be able to do so. Be aware that many foreign countries do not have comprehensive legislation comparable to the Americans with Disabilities Act (ADA). As a result, businesses and other establishments operating in foreign countries may not be able to provide accommodations.

If you have a disability accommodation need, we recommend you contact your KIIS Campus Representative, <https://www.kiis.org/about-kiis/contact-us/campus-representatives/> early in your program selection process so that s/he has time to discuss any specific needs, including which KIIS programs may be best suited. You also are welcome to contact KIIS Assistant Director, Maria Canning, maria.canning@wku.edu, to discuss your disability accommodation needs (e.g. housing, transportation, excursions, class schedule, etc.).

Immediately after acceptance, notify KIIS Assistant Director, Maria Canning, or KIIS Admissions and Enrollment Specialist, Haley McTaggart, haley.mctaggart@wku.edu, if you have a special need or disability that might require any form of accommodation abroad. Failure to notify KIIS may prevent you from participating on your KIIS program.

If you require any accommodations abroad, you must provide KIIS Assistant Director, Maria Canning, or KIIS Admissions and Enrollment Specialist, Haley McTaggart, an accommodation letter from your home campus' disability accommodation office that lists the accommodations you are eligible to receive. Please do not request accommodations directly from your KIIS Program Director or other KIIS Faculty; the KIIS Office will notify your KIIS Program Director and/or Faculty after we have received your above accommodation letter.

In some cases, you may need to make arrangements for a caregiver to join you on your KIIS program, should your physician, campus disability accommodation office, or KIIS make such a recommendation or require it.

9. Title IX / Discrimination & Harassment:

Recent attention to gender discrimination and sexual harassment at colleges and universities reminds us of the importance of adhering to standards of ethical and professional behavior. KIIS Study Abroad is committed to supporting and encouraging safe and equitable educational environments for our students, faculty, and program directors. Students, faculty, and program directors are required to be civil and treat each other with dignity and respect. As such, harassment and/or discrimination of any kind will not be permitted or tolerated.

Sexual misconduct (sexual harassment, sexual assault, and sexual/dating/domestic violence) and sex discrimination are violations of KIIS policies. If you experience an incident of sex/gender-based discrimination, harassment and/or sexual misconduct, you are encouraged to report it to a) KIIS Assistant Director, Maria Canning (+1-859-200-1000) or KIIS Executive Director, John Dizgun (+1-270-227-2288), b) WKU's Title IX Coordinator, Deborah Wilkins (270-745-5396 / deborah.wilkins@wku.edu) or WKU's Title IX Investigators, Michael Crowe (270-745-5429 / michael.crowe@wku.edu) or Joshua Hayes (270-745-5121 / joshua.hayes@wku.edu). Please note that while you may report an incident of sex/gender based discrimination, harassment and/or sexual misconduct to a KIIS program director and/or faculty member, KIIS program directors and faculty are considered "Responsible Employees" of Western Kentucky University and MUST report what you share to WKU's Title IX Coordinator or Title IX Investigator.

If you would like to speak with someone who may be able to afford you confidentiality, you may contact WKU's Counseling and Testing Center, <https://www.wku.edu/heretohelp/> at 270-745-3159.

For more information on KIIS Title IX, see <https://www.kiis.org/students/health-safety/title-ix-clery/>; additional Title IX resources can be found here <https://www.wku.edu/eoo/titleixbrochure2020.pdf>.

Everyone should be able to participate on a KIIS program, attend a KIIS event, or work in a KIIS environment (e.g. KIIS office) without fear of sexual harassment or discrimination of any kind. Be respectful of each other.