**Course Syllabus**

**Spring 2021-2022**

**Dr. Barrak Algharabali**

**PA 477 – Special Topics in Public Administration (Tax Policy)**

**Lecture Time and Location:**

**PA 388/02A**  : S & T & TH TIME 02:00 – 02:50 Room # C2 1005(2nd floor)

**Contact Information:**

**Location** : Department of Public Administration floor 3, Office B3/1030

**Email** : [Barrak.Algharabali@ku.edu.kw](mailto:Barrak.Algharabali@ku.edu.kw) (best way to reach me)

**Office Hours** : Sundays & Tuesdays from 12 pm to 1 pm or by appointment

**MyU Account** :@Balgharabally (find the course under my account)

**Social Media** : @Balgharabally (These are alternative forms of communication)

**Teaching Assistant:** TBA

**Course Description:**

The public sector plays an essential role in society. The public sector and governments provide resources and produce goods and services that are crucial for a well-functioning society. However, fulfilling this role requires solid plans that encompass what will be produced, how it will be financed, and how it will be accounted for; and taxes today represent one of the main sources of revenues for most governments around the world. This highlights the importance of having more knowledge about the world taxation.

We start the course with a general review on the world of public finance; why does the government intervene in the economy and cover the major questions that relate to the role of the government in the economy. Then we will dive into the world of taxation, and the beginning we start by introducing the principles of taxation that we need in any tax system. The next step is to introduce students to major concepts and issues in the world of taxation (i.e., tax incidence, tax evasion, tax avoidance, etc.). Then the grounds will be ready to go over the main types of taxes (e.g., income tax, sales tax, value added tax, corporate tax, excise tax), and the main issues of each type of tax. Then we finish the course by introducing the current Kuwaiti tax system and compare the Kuwaiti system with other countries to allow students to make implications.

**Course Learning Objectives:**

After the completion of this course students should be able to:

1. Review the world of public finance and government financial management.
2. Get introduced to the main terminology of taxation.
3. Understand the principles of tax systems, and main types of taxes and the issues in each type of taxes.
4. Calculate and solve numerical problems that help students to practice how to determine the correct amount of taxes needed to be paid in the different tax types.

# CLO Mapping to CBA Skill Based Competency Goals[[1]](#footnote-1)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CLO | Analytical | Communication | Information Technology | Business Ethics |
| 1 | R |  | A |  |
| 2 |  |  |  |  |
| 3 | I |  | A |  |
| 4 | I | A | A |  |

# Type of Emphases:

* **(I)ntroduce:** Students will be introduced to the skill and their grasp of it assessed in the course.
* **(A)pply:** The course will not cover the skill. Students should have a high-level grasp of the skill and are required to apply it in the course.
* **(R)einforce:** Students should have an introductory-level grasp of the skill and the course will improve their mastery to a higher level.

**Course Material:**

**Textbooks:**

* Slemrod, J., & Bakija, J. (2017). *Taxing ourselves: a citizen's guide to the debate over taxes*. MIT press.
* Gruber, J. (2019). *Public finance and public policy 6th edition*. Macmillan.
* Burman, L. E., & Slemrod, J. (2020). *Taxes in America: What Everyone Needs to Know®*. Oxford University Press.

**Additional Material:**

Other course material that we will use throughout the course, including course PPT Slides will be available on our class page on Microsoft Teams.

**Course Requirements and Policies:**

The schedule of topics and when we will cover them is attached. Teaching/learning methods used in this course include lectures, class discussions, discussing real-life examples and contemporary issues, and other assignments. You must be prepared for each class by reading the required material. You may be assigned to a group, where you will required to discuss any specific topic or case that we will cover in class. Class participation is essential for the learning outcome because it will foster a better understanding for the concepts and topics that we will cover throughout the course.

The course requirements are as follows:

* **Three Exams:** There will be two midterms and a final exam. Exams will be based on the material that we will cover during the semester. The FINAL EXAM IS COMPREHENSIVE. The dates of the exams are in the table below. **However, the instructor retains the right to change the dates. There are no makeup exams.**
* **Two Mini Projects:** students will be required to work on two mini projects throughout the semester. The projects will be based on the numerical problems (math problems) that we will cover during the semester. The idea behind the projects is to help you practice those numerical problems in order to prepare you for exams.
* **Assignments:** there could be various assignments throughout the semester. The assignments will help you understand the material and tie the concepts.
* **Class Participation:** in class participation and case discussions will help make a more interesting and successful class. It is necessary that each student to be committed to the “4 Ps” of student involvement for the course to be more successful: *preparation, presence, promptness, and participation*. Appropriate class etiquette is part of effective participation. Brining in “current examples and events” is an easy way to participate in class. Active students in class might receive a bonus at the end of the semester.
* **Class Attendance:** Class attendance is required, and students are expected to attend class regularly. Missing classes will affect your grade. A student who incurs an excessive number of absences may be withdrawn from a class at the discretion of the professor and in accordance to the class attendance policy of the university. If a situation arises that would cause you to miss class, please notify the professor in advance through any available mean of communication. It is the student’s responsibility to make arrangements regarding any missed materials or assignments.

**Important Dates:**

|  |  |  |
| --- | --- | --- |
| **Important Dates** | **Event** | **Notes** |
| **TBA** | **Midterm 1** | Time & place TBA |
| **TBA** | **Midterm 2** | Time & place TBA |
| **TBA** | **Last day of classes** |  |
| **TBA** | **Final (comprehensive)** | Time & place TBA |

**Note: the instructor retains the right to change the dates.**

**Grading:**

The scores in this course will be the weighted average of the following items:

|  |  |
| --- | --- |
| **Weight** | **Description** |
| 10% | Attendance & Participation |
| 10% | Mini Projects |
| 5% | Mini Project 1 |
| 5% | Mini Project 2 |
| 20% | Exam 1 |
| 20% | Exam 2 |
| 40 % | Final Exam |
| 100% | TOTAL |

**Cheating and Plagiarism:** Every student in this course must abide by the Kuwait University Policy on Cheating and Plagiarism (published in the Student Guide, Chapter 3, Section 2). A copy of the student guide can be accessed online on:

<http://www.kuniv.edu/cs/groups/ku/documents/ku_content/kuw055940.pdf>

Please carefully note all sources and assistance when you turn in your work. Under no circumstances should you take credit for work that is not yours. You should neither receive nor give any unauthorized assistance on any deliverable. If you have any questions about what constitutes “unauthorized assistance” please email me before the deliverable is submitted.

**Grade Distribution:**

|  |  |
| --- | --- |
| **Grade** | **Range** |
| A | ≥ 95 |
| A- | ≥ 90 and < 95 |
| B+ | ≥ 87 and < 90 |
| B | ≥ 83 and < 87 |
| B- | ≥ 80 and < 83 |
| C+ | ≥ 77 and < 80 |
| C | ≥ 73 and < 77 |
| C- | ≥ 70 and < 73 |
| D+ | ≥ 65 and < 70 |
| D | ≥ 60 and < 65 |
| F | < 60 |

**Course Outline:**

|  |
| --- |
| **Modules** |
| **Module 1:** A general review on Public Finance and Governmental Budgeting |
| **Module 2:** The Public Sector in Perspective   * The size of government debate * Measuring the size of the government * Patterns of revenues and spending of the Kuwaiti and US budgets |
| **Module 3:** Introduction to the World of Taxation   * Tax Terminology * Principles of Taxation |
| **Module 4: Module : Administering the Tax System**   * Tax Incidence * Tax Evasion * Tax Avoidance |
| **Module 5:**   * The income tax and the main issues the management issues with it. * The payroll tax. * Corporate tax and all the managerial aspects and complications associated with administrating it. |
| **Module 6:**   * Consumption taxes   + The difference between retail sales tax and value added tax   + Calculating numerical problems on both retails sales tax and value added tax. * User charges |
| **Module 7: The Kuwaiti Tax System** |

# CBA Competency Goals

1. **Analytical Competency:** A CBA graduate will be able to use analytical skills to solve business problems and make a well-supported business decision.

**Student Learning Objectives:**

* 1. Use appropriate analytical techniques to solve a given business problem.
  2. Critically evaluate multiple solutions to a business problem.
  3. Make well-supported business decisions.

1. **Communication Competency:** A CBA graduate will be able to communicate effectively in a wide variety of business settings.

**Student Learning Objectives:**

* 1. Deliver clear, concise, and audience-centered presentations.
  2. Write clear, concise, and audience-centered business documents.

1. **Information Technology Competency:** A CBA graduate will be able to utilize Information Technology for the completion of business tasks.

**Student Learning Objectives:**

* 1. Use data-processing tools to analyze or solve business problems.

1. **Ethical Competency:** A CBA graduate will be able to recognize ethical issues present in business environment, analyze the tradeoffs between different ethical perspectives, and make a well-supported ethical decision.

**Student Learning Objectives:**

* 1. Identify the ethical dimensions of a business decision.
  2. Recognize and analyze the tradeoffs created by application of competing ethical perspectives.
  3. Formulate and defend a well-supported recommendation for the resolution of an ethical issue.

1. **General Business Knowledge:** A CBA graduate will be able to demonstrate a basic understanding of the main business disciplines’ concepts and theories.

**Student Learning Objectives:**

* 1. Acquire a fundamental understanding of knowledge from the main business disciplines (e.g. finance, accounting, marketing, and management information systems, among others).

1. CBA Competency Goals can be found at the end of this document. [↑](#footnote-ref-1)