



Econ3328A 570
Advanced Public Finance: Expenditure
Fall 2026

Instructor: Peter Ibbott, PhD
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Course Information

Mode of Instruction: In-Person

Calendar Description:

A positive and normative analysis of government expenditure, public goods, externalities, economic models of government behavior.

Pre-requisite(s): Economics 2261A/B.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: Category A

Subject Code: ECONOMIC

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

Public Finance - Expenditure

Economics 3328A (570)

Fall 2026

- Instructor:** **Dr. Peter Ibbott**, Associate Professor of Economics
- Requisites:** Pre-requisite: ECON 2260a/b Anti-requisite: ECON 2159a/b.
- Office Hours:** M/T 11:30am – 12:30pm in DL121 (Dante Lenardon). Other times, by appointment.
- Web Site:** The course website can be found on **OWL Brightspace**. Check this site frequently for course changes and updates.
- Email:** pibbott@uwo.ca . Any email to Professor Ibbott should be sent from your your Western email (*yourname.uwo.ca*). This prevents your email from being quarantined as spam. Subject line should begin with the course number and section (**3328A-570**) and include the topic of the email. Respectful and concise communication makes it easier to find solutions.

Course Description

This course introduces the economics of government. We begin by examining how markets succeed and sometimes fail to organize production and distribution and how government policies might be best designed to solve “market failures”. We go on to examine the objectives governments tend to pursue, what sort of social instruments are available to government, “government failure” in pursuing social objectives, and solutions to the government failure problem.

Teaching Methods

All lectures and tests will be delivered in person. **Class attendance is mandatory.**

Course Materials

Required Textbook: Available through the Western Bookstore

- Public Finance in Canada, 6th edition (Rosen et. al., ISBN: 9781264966530 available as a 180-day eBook rental for \$69.
- Second-hand paper texts (6th ed. or earlier) might be available at a more affordable price.

Other materials: Lecture slides, practice questions, etc. will be posted on the OWL Brightspace course site.

Other texts: Leach, John, A Course in Public Economics, Cambridge: Cambridge

University Press, ISBN: 9780521535670 is an alternative text available at the library or at Amazon for \$91.95. It is not required but should be interesting for students considering graduate studies.

Sessional Dates

- September 7, Labour Day Holiday
- September 9, 2026: Classes Begin
- September 17: Last day to add a course or drop a course without WDN on transcript.
- October 12: Thanksgiving Holiday. University closed.
- Oct.10 - 18: Fall Reading Week. No classes.
- November 30: Last day to drop a Fall-Term half-course. There is no academic penalty, but it will be recorded as WDN on your transcript.
- December 9: Last day of Fall-Term classes.
- December 10: Study Day. No classes or exams.
- December 11-22: Final examination period.
- Wednesday, December 23, 2026 – Sunday, January 3, 2027: Winter Break.
- Monday, January 4, 2027: Winter-Term classes begin

Course Evaluation

The weights and scheduled dates for term papers, mid-term and final exams are as follows:

<i>Activity</i>	<i>Weight (%)</i>	<i>Dates</i>
Take Home Quizzes (≈ 8)	20	Distributed in class on various dates
Midterm	30	Monday, November 2 (tentative)
Final Exam (cumulative)	50	To Be Announced (TBA)

Take Home Quizzes: (20% of your final grade)

There will be approximately 8 take-home quizzes distributed in class. The completed quiz will be due in the next scheduled class. You must attend class to receive the quiz and to submit your completed quiz. Your friend cannot pick up or submit the quiz for you. You must do it yourself. **The lowest 2 quiz grades, including missed quizzes, will be dropped** from consideration when calculating your final grade for quizzes. As such, requests for academic consideration for these assignments/quizzes will be denied.

Midterm Exam: (30% of your final grade)

The midterm will be held in class during scheduled class time on Thursday, October 31 (tentative date). The test will cover all material from the lectures and readings. If you are sick and cannot take the exam, please email me before the exam starts.

Final Exam: (50% of your final grade)

Final Exam: time, day, and location TBA. The final exam will cover all material from lectures and readings for the entire semester. The duration of the exam will be 3 hours and it will be scheduled during the Christmas exam period. I will post the exam date on OWL Brightspace when Western announces the date. Do not make travel plans during the Christmas exam period (December 11th – 22nd) until the exam dates are finalized.

Grading

Grades will be posted on OWL Brightspace. I will make every effort to grade your work a timely manner. Final grades will not be posted on OWL Brightspace. Final grades will be available through the student portal after they have been approved by the Academic Dean's office.

Learning Outcomes

In this course, we will explore the unusual nature and social purpose of the state, state governance, and how state actions effect prosperity (efficiency) and justice. To do this, we will examine the following subjects.

1. Introduction
 - a. Canada's Government
 - b. The State and Society
2. Private Property and Efficient Markets
 - a. First and Second Welfare Theorems
 - b. Sources of Market Failure
3. Public Goods
 - a. Public Security as a Public Good
 - b. Other Public Goods
 - c. Efficient Provision of Public Goods
4. Common Property
 - a. The Tragedy of the Commons
 - b. Rivalry and Excludability
 - c. Managing the Commons
 - d. A Taxonomy of Goods
5. Externalities
 - a. Externalities and the Commons
 - b. Externalities and Pollution
 - c. Environmental Policy
6. Efficiency and Justice
 - a. Income Inequality and Poverty
 - b. Income Redistribution
 - c. Social Insurance
 - i. Welfare
 - ii. Health Insurance
 - iii. Employment Insurance
 - iv. Public Pension

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2026-2027

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found [here](#) Academic Accommodation for Students with Disabilities. Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at <https://registrar.uwo.ca/academics/pdfs/student-medical-certificate.pdf>

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under Special Examinations).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King's University College:

<https://kings.uwo.ca/community/library/services/accessibility/>

Students experiencing emotional or mental health distress can access services at King's University College: <https://kings.uwo.ca/campus-life/student-supports/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

<https://www.uwo.ca/health/mental-health/index.html>

Academic Support Services at King's University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King's (Western) is committed to reducing incidents of gender-based sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website:

Mental Health and Wellness at King's - King's University College

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western's Gender-Based Violence & Survivor Support Case Manager by email or by calling 519-661-3568.

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see https://kings.uwo.ca/sites/2025/assets/files/about/governance/policies/board/Board%20Policy%203_1%20Code%20of%20Student%20Responsibilities%20and%20Conduct.pdf

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.