ECN415 Public Finance and Taxation (2 Units)

Department of Economics

Covenant University
1. ECN415
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Topics covered include: government revenue and expenditure. The criteria for evaluating these issues of public goods and private goods, social balance, spill over etc. Revenue sharing, public debt and the application of Pareto optimality to the issues of revenue allocation and Nigeria's experience in the light of different revenue allocation exercise. Fiscal administration, tax incidence, effects, equity, progressive and retrogressive Budgeting (Deficit & Surplus). Fiscal federalism and revenue allocation in historical perspective Revenue and expenditure of Local Govt and the related problem. Uses of taxation and fiscal policy to achieve macro-economic objectives; theories of taxation, management of public debt.