

课程大纲

课程编号：02811060

项目名称：博士生项目

课程名称：公共财政理论

英文名称：Public Finance Theory

周学时/总学时：3/54

学 分： 3

任课教师：龚六堂、张庆华

开课学期： 2013 春

先修课程：

项目培养目标

学习目标 1 系统掌握从事学术研究所需要的专业知识及理论。

具体目标 1、系统掌握本学科基础知识及基本理论

具体目标 2、掌握本学科前沿知识和理论、具有足够的相关领域的知识

具体目标 3、熟练掌握本学科的研究方法

学习目标 2 具有从事创新性研究的能力；能够撰写并发表高质量的毕业论文和学术论文

具体目标 1、撰写高质量的毕业论文和学术论文

具体目标 2、具有高水平的分析能力和批判思维能力，能够创造性地解决问题

学习目标 3 具有宽阔的国际视野，能够与国际学者进行交流、合作的能力。

具体目标 1、具有优秀的口头交流和文字交流能力

具体目标 2、能够熟练地运用至少一门外语进行学术交流与沟通

学习目标 4 了解学术伦理，具有强烈的社会责任感、关注社会问题

具体目标 1、了解社会责任感的重要性

具体目标 2、了解学术生涯中的学术道德问题

具体目标 3、关注现实社会问题

本课程介绍公共财政理论最基本的知识，如商品税、收入税和基本的宏观公共财政基本知识，掌握福利分析的方法；同时也介绍公共财政理论的最新进展和前沿课题。

主要内容包括：

第一讲 商品税

Chapter 4. Myles, G., 1995. *Public Economics*. Cambridge University Press.

Ramsey, F. 1927. A contribution to the theory of taxation. *Economic Journal* 37, 47-61.

第二讲 收入税

Chapter 5. Myles, G., 1995. *Public Economics*. Cambridge University Press.

Mirrlees, J., 1971. An exploration in the theory of optimum income taxation. *Review of Economic Studies* 38: 175-208.

Atkinson, A. and J. Stiglitz, 1976. The design of tax structure: Direct versus indirect taxation. *Journal of Public Economics* 6: 55-75.

Ebert. U. 1972. A reexamination of the optimal nonlinear income tax. *Journal of Public Economics* 49,47-73.

Sheshiki E. 1971. The optimal linear income-tax. *Review of Economic Studies* 297-302.

第三讲 福利分析的基本方法:

一、古典模型的福利分析方法

1. Chamley 的方法

Chamley, C. 1981. The welfare cost of capital income taxation in a growing economy. *Journal of Political Economy*. 89,468-496.

2. Turnovsky 的方法

Chapter 9: Turnovsky, S., 1995. *Methods of Macroeconomic Dynamics*. MIT Press.

Turnovsky, S.J. 1990, The effects of taxes and dividend policy on capital accumulation and macroeconomic behavior. *Journal of Economic Dynamics and Control*, 14: 491-521.

Turnovsky, S.J. and Fisher W.H. 1995. The compositions of government expenditure and its consequences for macroeconomic performance. *Journal of Economic Dynamics and Control*, 19: 747-786.

Bernheim B. D. (1981). A note of dynamic tax incidence. *Quarterly Journal of Economics*. 96, 705-723.

3. Judd 的方法

龚六堂, 2002. 动态经济学方法, 北京大学出版社.

Judd, K. 1985, Short-run analysis of fiscal policy in a simple perfect foresight model. *Journal of Political Economy* 93, 298-319.

Judd, K. 1987, The welfare cost of factor taxation in a perfect-foresight model. *Journal of Political Economy* 95, 675-709.

Cui, X. and Gong, L. (2005), "Laplace Transform for Solving Linearizing Multidimensional Systems." Forthcoming in: *Economics Letters*.

二、内生增长模型中的福利分析方法

Summers Lawrence H. 1981. Capital taxation and accumulation in a life cycle growth model. *The American Economic Review* 71, 533-544.

Lucas Robert E. 2000, Inflation and welfare cost. *Econometrica* 68,247-274.

Salvador Ortigueira, (1998) Fiscal policy in an endogenous growth model with human capital accumulation. *Journal of Monetary Economics* 42 (1998) 323-355.

第四讲 最优税收理论

古典增长下的最优税收

Chamley, C., 1985. Efficient taxation in a stylized model of intertemporal general equilibrium. *International Economic Review* 26: 451-468.

Chamley, C., 1986. Optimal taxation of capital income in general equilibrium with infinite lives. *Econometrica* 54: 607-622.

Du Du, Liutang Gong, and Heng-fu Zou, 2002, Optimal taxation in a dynamic model. Working Paper, Peking University.

Xie D. 1997, On time inconsistency: A technical issue in Stackelberg differential games. *Journal of Economic Theory* 76,412-430.

Lucas, R., 1990. Supply-side economics: An analytical review. *Oxford Economic Papers* 42: 293-316.

Lucas, R. and Stokey, N., 1983. Optimal fiscal and monetary policy in an economy without capital. *Journal of Monetary Economics* 12, 55-93.

Arturo, Anton, 2001. On the welfare implications of the optimal monetary policy. *Mimeo*. Cornell University.

Fiore F. D. and Teles P. 2003, The optimal mix of taxes on money, consumption and income. *Journal of Monetary Economics* 50,871 – 887.

内生经济增长模型中的最优税收

Barro, R. J., 1990. Government spending in a simple model of endogenous growth. *Journal of Political Economy* 98: S103-S125.

Barro, R. J. and X. Sala-I-Martin, 1995. *Economic Growth*. New York: McGraw-Hill Inc.

Jones, L., R. Manuelli, and P. Rossi, 1993. Optimal taxation in models of endogenous growth. *Journal of Political Economy* 101: 485-517.

Turnovsky, Stephen J., 1996, Optimal tax, debt, and expenditure policies in a growing economy. *Journal of Public Economics* 60, 21-44.

Zeng, J.L., Zhang, J., 2002. Long-run growth effects of taxation in a non-scale growth model with innovation. *Economics Letters* 75, 391-403.

Peretto, P.F., 2003. Fiscal policy and long-run growth in R&D-based models with endogenous market structure. *Journal of Economic Growth* 8, 325-347.

随机模型中的最优税收理论

Zhu Xiaodong, 1992. Optimal fiscal policy in a stochastic growth model. *Journal of Economic Theory* 58,250-289.

Turnovsky, S., 1995. *Methods of Macroeconomic Dynamics*. Chapter 14: MIT Press.

第五讲 财政分权下的最优税收理论

Gong, L. and H. Zou, 2002. Optimal taxation and intergovernmental transfer in a dynamic model with multiple levels of government. *Journal of Economic Dynamics and Control*,26(10).

Gong Liutang and Heng-fu Zou, 2003. Fiscal federalism and endogenous growth. *Annals of Economics and Finance* 4:

Gong Liutang and Heng-fu Zou, 2003. Fiscal federalism, public capital formation, and endogenous growth. Revision for *Journal of Urban Economics*.

Gong Liutang and Heng-fu Zou, 2003. A fiscal federalism approach to optimal taxation and intergovernmental transfers in a dynamic model. Revision for: *Journal of Public Economic Theory*

Du Du, Liutang Gong, and Heng-fu Zou, 2002, Optimal taxation and federal transfer in a dynamic model. *Working Paper*. Peking University

第六讲 新动态税收理论

Time consistent policy

Benhabib, J. and Rustichini, 1997, Optimal taxes without commitment. *Journal of Economic Economic Theory* 77,231-259.

Klein, P., P. Krusell, and J. Rios-Rull, 2004, Time consistent public expenditure. CEPR Discussion Paper 4582.

Klein, P. and J.Rios-Rull, 2003, Time consistent optimal fiscal policy. *International Economic Review* 44, 1217-1246.

Optimal taxation with incomplete market

Aiyagari, S. Rao, 1994, “Uninsured Idiosyncratic Risk and Aggregate Saving”, *Quarterly Journal of Economics*, 109: pp. 659-684.

Aiyagari, S. Rao, 1995, “Optimal Capital Income Taxation with Incomplete Markets, Borrowing Constraints, and Constant Discounting”, *Journal of Political Economy*, 103: pp. 1158-1175.

Aiyagari, S. Rao and E. R. McGrattan, 1998, “The Optimum Quantity of Debt”, *Journal of Monetary Economics*, 42: pp. 447-469.

Golosov, M. and A. Tsyvinski, 2007, "Optimal Taxation with Endogenous Insurance Markets" *Quarterly Journal of Economics*, 122(2), (2007): 487-534

Golosov, M., A. Tsyvinski, and I. Werning, 2006, *New Dynamic Public Finance: A User's Guide* NBER Macroeconomic Annual 2006, MIT press.

Golosov, M., N. Kocherlakota, and A. Tsyvinski, 2003, Optimal Indirect and Capital Taxation, *Review of Economic Studies*, 70(3), (2003): 569-588

Golosov, M. and A. Tsyvinski, Optimal Fiscal and Monetary Policy with Commitment" (with A. Tsyvinski), forthcoming in *The New Palgrave: A Dictionary of Economics*, 2nd edition, Palgrave Macmillan.

Golosov, M. and A. Tsyvinski, "Optimal Fiscal and Monetary Policy without Commitment" (with A. Tsyvinski), forthcoming in *The New Palgrave: A Dictionary of Economics*, 2nd edition, Palgrave Macmillan.

第七讲 政府公共开支

Davoodi, H. and H. Zou, 1997. Fiscal decentralization and economic growth: A cross-country study. *Journal of Urban Economics*.

Devarajan, S., D. Xie, and H. Zou, 1998. Should public capital be subsidized or provided? *Journal of Monetary Economics* 41.

Devarajan, S., V. Swaroop, and H. Zou, 1996. The composition of government expenditure and economic growth. *Journal of Monetary Economics*, 37: 313-344.

Zhang, T. and H. Zou, 1997. Fiscal decentralization, public spending, and economic growth in China. *Journal of Public Economics*.

第八讲 税收竞争的基本模型

Gong Liutang and Heng-fu Zou, 2002. Design of federal grants to localities in a static model. *Working Paper*. Peking University.

Zhang Yan and Liutang Gong, 2003. Fiscal competition, fiscal decentralization, and mobile labor. *Working Paper*. Peking University.

考试: 本课程不进行课堂考试, 要求学生阅读论文, 并且至少在课堂报告一次, 同时完成课程论文一篇。

参考文献:

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- [2] Arrow, K. and M. Kurz, 1970. *Public Investment, the Rate of Return and Optimal Fiscal Policy*. Johns Hopkins University Press.
- [3] Atkinson, A. and J. Stiglitz, 1972. The structure of indirect taxation and economic efficiency. *Journal of Public Economics* 1: 97-119.
- [4] Atkinson, A. and J. Stiglitz, 1980. *Lectures on Public Economics*. McGraw-Hill.
- [5] Benhabib, J. and Rustichini, 1997, Optimal taxes without commitment. *Journal of Economic Economic Theory* 77,231-259.
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223-247.

- [9] Brock, W., 1974. Money and growth: The case of long-run perfect foresight. *International Economic Review* 15: 750-777.
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- [19] Domingues, B., 2006, Public debt and optimal taxes without commitment. Forthcoming in: JET.
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- [21] Golosov, M. and A. Tsyvinski, 2007, "Optimal Taxation with Endogenous Insurance Markets" *Quarterly Journal of Economics*, 122(2), (2007): 487-534
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- [29] Klein, P. and J.Rios-Rull, 2003, Time consistent optimal fiscal policy. *International Economic Review* 44, 1217-1246.

- [30] Lucas, R. and N. Stokey, 1984. Optimal growth with many consumers. *Journal of Economic Theory* 32:139-171.
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- [40] 龚六堂, 《经济增长理论》, 2000年武汉大学出版社出版;
- [41] 邹恒甫, 《财政、增长与动态经济学》, 2000年北京大学出版社出版。