公共财政理论

课程编号：**02811060**　　　　　　授课对象：研究生

学　　分：**3**　　　　　　　　　任课教师：龚六堂、张庆华

课程类型：方向必修　　　　　　　开课学期：　2014 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.

　　Sheshiski 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 Linearzing 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.

Firore 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 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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[4] Atkinson, A. and J. Stiglitz, 1980. Lectures on Public Economics. McGraw-Hill.

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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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Theory 32:139-171.

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