

# Course Descriptions None 2025-2026

Course Title Introduction to Fiscal Economics  
 Course Code EBC1040  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	1-9-2025	17-10-2025	L		X		X

Level Introductory  
 Coordinator Kristof Bosmans, Rick Kaenen For more information:k.bosmans@maastrichtuniversity.nl; r.kaenen@maastrichtuniversity.nl

Language of instruction English

Goals This course provides an introduction to taxation, both from an economics and a business perspective. The course moreover provides basic learning skills, with a focus on Problem-Based Learning.

Description This introductory course serves two main purposes. First, it will provide you with the basic knowledge about taxation and its role in the economy. You will learn about the different types of taxation and about their many effects on households, businesses and the economy as a whole. The course uses approaches from both economics and business studies. Second, this course provides you with the basic learning skills that you will need throughout your study at Maastricht University. The focus is mainly on Problem-Based Learning (PBL). We introduce the 7-jump, different roles in tutorial groups and various PBL working methods. During the group sessions, you will have ample opportunity to practice your newly acquired PBL skills. When you have successfully finished this course, you will:

- \* know the basics of the economic approach to taxation
- \* know the basics of the business approach to taxation
- \* be capable of studying in an academic problem-based learning environment

Literature Smith, S. (2015), Taxation: A Very Short Introduction, Oxford: Oxford University Press; various pieces of (academic) literature announced during the course

Prerequisites <ul><li>An advanced level of English.</li></ul>

Keywords

Transitional Regulations <div class="trreg"><div class="subtitle">TRANSITIONAL REGULATIONS</div><ul class="trcohorts"><li>Bachelor Fiscal Economics</li></ul><ol><li>In 2024-2025 and 2025-2026 education and exam/resit opportunities are offered.</li><li>In 2026-2027 exam/resit opportunities are offered.</li><li>From 2027-2028 onwards, the course is cancelled.</li></ol><table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025 - 2025-2026</td><td>X</td><td>X</td><td>&nbsp;</td></tr><tr><td>2026-2027</td><td>&nbsp;</td><td>X</td><td>&nbsp;</td></tr><tr><td>2027-2028 onwards</td><td>&nbsp;</td><td>&nbsp;</td><td>&nbsp;</td></tr></tbody></table></div>

Teaching methods PBL / Presentation / Lecture / Assignment / Groupwork

Assessment methods Attendance / Participation / Written Exam / Assignment

Evaluation in previous academic year For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation Bachelor Fiscal Economics In transition - Year 1 Compulsory Courses