

**Lecture Plan**

**Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa**

**Name of Faculty: Reshma Muhammadali Badgier**

**Subject: Economics**

**Paper code: COM- 200**

**Program: SY B. COM**

**Division: A**

**Academic year: 2024- 2025**

**Semester: III**

**Total Lectures:30**

**Course Objectives: . 1. To impart knowledge of public expenditure and public revenue.  
2. To familiarize learners with taxation and fiscal policy.**

**Course Outcome: 1. Describe development in public revenue and expenditure policy.  
2. Analyse tax structure, taxation policy and fiscal policy.**

**Student Learning Outcome: The students will be able to describe development in public revenue and expenditure policy analyse tax structure, taxation policy.**

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
JULY	15/07/2024	20/07/2024	02	Unit 2: Public expenditure and Public Revenue  Public Expenditure: Meaning and Nature,	Exercise	Smart Board/ PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd 2. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). Economic Survey of Goa.

				Determinants of Public Expenditure.			<p>3. Finance Commission, India (Latest) Report of the Finance Commission Government of India.</p> <p>4. Economic Survey of India. Gupta, J. R. (2014). Public economics in India: Theory and Practice. (2nd revised ed.) Atlantic Publishers.</p> <p>5. Musgrave, R. A., &amp; Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.</p>
JULY	22/07/2024	27/07/2024	02	Cannons of Public Expenditure.		Smart Board/ PowerPoint Presentation	<p>1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.</p> <p>2. Musgrave, R. A., &amp; Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.</p>
JULY/ AUGUST	29/07/2024	03/08/2024	02	Composition of Public Expenditure with Special Reference to India.	Exercise	Smart Board/ PowerPoint Presentation	<p>1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.</p> <p>2. Finance Commission, India (Latest) Report of the Finance Commission Government of India.</p> <p>3. Musgrave, R. A., &amp; Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.</p> <p>4. Economic Survey of India. Gupta, J. R. (2014). Public economics in India: Theory and Practice. (2nd revised ed.) Atlantic Publishers.</p>
	05/08/2024	10/08/2024	02	Effects of Public Expenditure.		Smart Board/ PowerPoint Presentation	<p>1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.</p>

							2.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	12/08/2024	17/08/2024	02	Broad trends in Public Expenditure in India (Union and State of Goa).	Exercise	Smart Board/PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2.Finance Commission, India (Latest) Report of the Finance Commission Government of India. 3.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill. 4.Economic Survey of India. Gupta, J. R. (2014). Public economics in India: Theory and Practice. (2nd revised ed.) Atlantic Publishers.
	19/08/2024	24/08/2024	02	Reforms in Public Expenditure with Reference to India (Post 1991).		Smart Board/PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2.Finance Commission, India (Latest) Report of the Finance Commission Government of India. 3.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill. 4.Economic Survey of India. Gupta, J. R. (2014). Public economics in India: Theory and Practice. (2nd revised ed.) Atlantic Publishers.
	26/08/2024	31/08/2024	02	Reforms in Public Expenditure with Reference to India (Post 1991).		Smart Board/PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.

				Sources of Public Revenue (India and State of Goa).			2. Finance Commission, India (Latest) Report of the Finance Commission Government of India. 3. Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill. 4. Economic Survey of India. Gupta, J. R. (2014). Public economics in India: Theory and Practice. (2nd revised ed.) Atlantic Publishers.
SEPTEMBER	02/09/2024	07/09/2024	02	Sources of Public Revenue (India and State of Goa). Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes.		Smart Board/ PowerPoint Presentation	1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	09/09/2024	14/09/2024	02	Basic Principles of Taxation Equality and Efficiency Issues in Taxation.		Smart Board/ PowerPoint Presentation	1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	16/09/2024	21/09/2024	02	Issues of Tax Burden		Smart Board/ PowerPoint Presentation	1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	23/09/2024	28/09/2024	02	Shifting of Tax Burden		Smart Board/ PowerPoint Presentation	1. Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.

SEPTEMBER/ OCTOBER	30/09/2024	05/10/2024	02	Tax Policy and Tax Administration in India.		Smart Board/ PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	07/10/2024	12/10/2024	02	Tax Reforms in India since 1991.		Smart Board/ PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	14/10/2024	19/10/2024	02	Fiscal Policy: meaning and objectives.		Smart Board/ PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.
	21/10/2024	26/10/2024	02	Role of Fiscal Policy in Economic Development. Revision and clarification of doubts.		Smart Board/ PowerPoint Presentation	1.Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd. 2.Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc-Graw Hill.

**Assessment Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10

Practical	-
Project	-
Semester End Exam	80