

Lecture Plan		
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa		
Name of Faculty: Mr Prathamesh Gaudé	Subject: Economics	
Paper code: ECC108(PUBLIC FINANCE-II)	Program: TYBA	Division:
Academic year: 2024-2025	Semester: VI	Total Lectures:30
Course Objectives: 1. To introduce students to the role of revenue and expenditure in macroeconomic management.		
Course Learning Outcome: After completion of this course, the learners will be able to:		
1.Relate Revenue generation and sources in macro management.		
2. Explain Taxation and various related concepts, types, canons, Laffer curve, it's efficiency & allocative effects on production and distribution		
3. Examine Public expenditure, growth, classification, canons, effects with reference to India, cost-benefit approach, its types and measurement and apply in real life situations		
4. Discuss Public debt management & Public debt management policy of India.		
Student Learning Outcome:		
After completion of this course, the learners will be able to:		
1. Students will be able to Relate Revenue generation and sources in macro management.		
2. Students will be able to Explain Taxation and various related concepts, types, canons, Laffer curve, it's efficiency & allocative effects on production and distribution		
3. Students will be able to Examine Public expenditure, growth, classification, canons, effects with reference to India, cost-benefit approach, its types and measurement and apply in real life situations		

4. Students will be able to Discuss Public debt management & Public debt management policy of India.							
Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
DECEMBER	09/12/2024	14/12/2024	2	Sources of Revenue: Tax and non-tax sources of revenue	Sources of Revenue: Tax and non-tax sources of revenue Disposable Personal Income),	Power point presentation/ Smart board	Musgrave, R.A. and P.B. Musgrave (2015). Public Finance in Theory and Practice.
	16/12/2024	21/12/2024	2	relative importance of tax and non-tax revenue in India	relative importance of tax and non-tax revenue in India Disposable Personal Income),	Power point presentation/ Smart board	16" Edition, Tata Mc-Graw Hill, New
JANUARY	02 /01/2025	04/01/2025	1	tax and non-tax revenue in India (trends of last 5 years);	tax and non-tax revenue in India (trends of last 5 years)	Power point presentation/ Smart board	
	06/01/2025	11/01/2025	2	Equity (concept); Ability to Pay Theory: objective and subjective indices	Equity (concept); Ability to Pay Theory: objective and subjective indices	Power point presentation/ Smart board	Musgrave, R.A. and P.B. Musgrave (2015). Public Finance in Theory and Practice.
	13/01/2025	18/01/2025	2	Equity (concept); Ability to Pay Theory: objective and subjective indices	Equity (concept); Ability to Pay Theory: objective and subjective indices	Power point presentation/ Smart board	16" Edition, Tata Mc-Graw Hill, New
	20/01/2025	25/01/2025	2	Benefits Received Theory: implications and evaluation.	Benefits Received Theory: implications and evaluation.	Power point presentation/ Smart board	Musgrave, R.A. and P.B. Musgrave (2015). Public Finance in Theory and Practice.

FEBRUARY	27/01/2025	01/02/2025	2	Direct and Indirect taxes: distinction	Direct and Indirect taxes: distinction	Power point presentation/ Smart board	16" Edition, Tata Mc-Graw Hill, New
	03/02/2025	08/02/2025	2	relative importance (merits & demerits); proportional taxes: concept, advantages of proportional taxes	relative importance (merits & demerits); proportional taxes: concept, advantages of proportional taxes	Power point presentation/ Smart board	
	10/02/2025	15/02/2025	2	advantages of progressive taxes; Regressive and Degressive Taxation: concepts.	advantages of progressive taxes; Regressive and Degressive Taxation: concepts.	Power point presentation/ Smart board	Musgrave, R.A. and P.B. Musgrave (2015). Public Finance in Theory and Practice.
	17/02/2025	22/02/2025	2	Canons of Taxation (Adam Smith); Structure of tax rates (brief account of India's tax structure as per latest budget)	Canons of Taxation (Adam Smith); Structure of tax rates (brief account of India's tax structure as per latest budget);	Power point presentation/ Smart board	16" Edition, Tata Mc-Graw Hill, New
MARCH	24/02/2025	01/03/2025	2	Tax rates and Tax yields: Laffer curve; Concept of Impact, Shifting and Incidence of Tax:	Tax rates and Tax yields: Laffer curve; Concept of Impact, Shifting and Incidence of Tax:	Power point presentation/ Smart board	
	03/03/2025	08/03/2025	2	statutory and economic incidence and tax shifting; Effects of taxation: Efficiency and allocative effect on production and distribution	statutory and economic incidence and tax shifting; Effects of taxation: Efficiency and allocative effect on production and distribution		Musgrave, R.A. and P.B. Musgrave (2015). Public Finance in Theory and Practice.
	10/03/2025	15/03/2025	2	Direct taxes: Income tax, Corporate tax, Wealth tax,	Direct taxes: Income tax, Corporate tax, Wealth tax,	Power point presentation/ Smart board	16" Edition, Tata Mc-Graw Hill, New

