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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|
| Lecture Plan                                                                                                                                                                                                                                                                                                                          |                         |                   |
| Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa                                                                                                                                                                                                                                                |                         |                   |
|                                                                                                                                                                                                                                                                                                                                       |                         |                   |
| Name of Faculty: Dr. Guruprasad Ramakrishna Naik                                                                                                                                                                                                                                                                                      | Subject: Economics      |                   |
|                                                                                                                                                                                                                                                                                                                                       |                         |                   |
| Paper code: COM 200 Public Economics-I                                                                                                                                                                                                                                                                                                | Program: SYBCOM (MAJOR) | Division: B       |
|                                                                                                                                                                                                                                                                                                                                       |                         |                   |
| Academic year: 2025-2026                                                                                                                                                                                                                                                                                                              | Semester: III           | Total Lectures:30 |
|                                                                                                                                                                                                                                                                                                                                       |                         |                   |
| <b>Course Objectives:</b><br><br>1. To acquaint learners with fundamental concepts in Public Economics.<br><br>2. To impart knowledge of public expenditure and public revenue<br><br>3. To familiarize learners with taxation and fiscal policy.<br><br>4. To introduce learners to the issues in public debt and fiscal federalism. |                         |                   |
|                                                                                                                                                                                                                                                                                                                                       |                         |                   |
| <b>Course Outcome:</b><br><br>1. Develop understanding of core concepts of public Economics.<br><br>2. Describe development in public revenue and expenditure policy.<br><br>3. Analyse tax structure, taxation policy and fiscal policy.<br><br>4. Evaluate fiscal federalism, public debt and its management.                       |                         |                   |
|                                                                                                                                                                                                                                                                                                                                       |                         |                   |
| <b>Student Learning Outcome:</b><br><br>1. Students will able to develop understanding of core concepts of public Economics.<br><br>2. Students will able to describe development in public revenue and expenditure policy.                                                                                                           |                         |                   |

| 3. Students will able to analyse tax structure, taxation policy and fiscal policy.  |              |            |                          |                                                                                |                      |                                       |                                                                                                                                          |
|-------------------------------------------------------------------------------------|--------------|------------|--------------------------|--------------------------------------------------------------------------------|----------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 4. Students will able to evaluate fiscal federalism, public debt and its management |              |            |                          |                                                                                |                      |                                       |                                                                                                                                          |
| Month                                                                               | Lecture From | Lecture To | No. of lectures allotted | Topic, Subtopic to be covered                                                  | Exercise/ Assignment | ICT Tools                             | Reference books                                                                                                                          |
|                                                                                     |              |            |                          |                                                                                |                      |                                       |                                                                                                                                          |
| JUNE/JULY                                                                           | 24/06/2025   | 28/06/2025 | 3                        | Unit 3: Taxation and Fiscal policy<br>Nature of Taxation and Type of Taxes,    | Exercise             | Power point presentation/ Smart board | Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.                                                        |
|                                                                                     | 30/06/2025   | 05/07/2025 | 3                        | Basic Principles of Taxation<br>Equality and Efficiency<br>Issues in Taxation, |                      | Power point presentation/ Smart board | Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc Graw Hill.                  |
|                                                                                     | 07/07/2025   | 12/07/2025 | 3                        | Issues of Tax Burden                                                           | Exercise             | Power point presentation/ Smart board | Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.                                                        |
|                                                                                     | 14/07/2025   | 19/07/2025 | 3                        | Shifting of Tax Burden,                                                        |                      | Power point presentation/ Smart board | Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.<br>Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai |

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|-------------|------------|------------|----|------------------------------------------------|---------------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |            |            |    |                                                |                     |                                       | Prakash Nath & Co. Meerut, India                                                                                                                                          |
|             | 21/07/2025 | 26/07/2025 | 3  | Tax Policy and Tax Administration in India,    |                     | Power point presentation/ Smart board | Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.<br>Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India |
| JULY/AUGUST | 28/07/2025 | 02/08/2025 | 03 | Tax Reforms in India since 1991.               |                     | Power point presentation/ Smart board | Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.<br>Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India |
|             | 04/08/2025 | 09/08/2025 | 02 | Fiscal Policy: meaning and objectives,         | ISA-I ASSIGNMENT    | Power point presentation/ Smart board | Bhatia, H. L. (2017). Public finance (28th ed.). Vikas Publishing House Pvt. Ltd.<br>Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India |
|             | 11/08/2025 | 16/08/2025 | 02 | Role of Fiscal Policy in Economic Development. | ISA-II WRITTEN TEST | Power point presentation/ Smart board | Musgrave, R. A., & Musgrave, P. B. (2015). Public                                                                                                                         |

|           |            |            |    |                                                                             |  |                                          |                                                                                                                         |
|-----------|------------|------------|----|-----------------------------------------------------------------------------|--|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
|           |            |            |    |                                                                             |  |                                          | finance in theory and practice (16th Reprint ed.). Tata Mc Graw Hill.                                                   |
|           | 18/08/2025 | 23/08/2025 | 02 | Unit 4: Public Debt and Fiscal Federalism<br>Public Debt: Meaning of Public |  | Power point presentation/<br>Smart board | Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India                                    |
|           | 25/08/2025 | 25/08/2025 | 0  |                                                                             |  |                                          |                                                                                                                         |
| SEPTEMBER | 02/09/2025 | 06/09/2025 | 02 | Classification of Public Debt (with reference to India).                    |  | Power point presentation/<br>Smart board | Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc Graw Hill. |
|           | 08/09/2025 | 13/09/2025 | 02 | Broad trends in Public Debt in India (Union and State of Goa).              |  | Power point presentation/<br>Smart board | Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc Graw Hill. |
|           | 15/09/2025 | 20/09/2025 | 02 | Causes of Increase in Public Debt,                                          |  | Power point presentation/<br>Smart board | Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India                                    |
|           | 22/09/2025 | 27/09/2025 | 02 | Burden of Public Debt, Redemption of Public Debt,                           |  | Power point presentation/<br>Smart board | Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India                                    |
|           |            |            |    |                                                                             |  |                                          |                                                                                                                         |

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|--------------------|-------------------|------------|----|---------------------------------------------------------------------------------------------------|---------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| SEPTEMBER/OCTOBER  | 29/10/2025        | 04/10/2025 | 02 | Contribution of Public Debt in the Development Finance of India.                                  |         | Power point presentation/ Smart board | Musgrave, R. A., & Musgrave, P. B. (2015). Public finance in theory and practice (16th Reprint ed.). Tata Mc Graw Hill. |
|                    | 06/10/2024        | 11/10/2024 | 02 | Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning. | ISA-III | Power point presentation/ Smart board | Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India                                    |
|                    | 13/10/2025        | 18/10/2025 | 02 | Finance Commission of India and its Functioning.                                                  |         | Power point presentation/ Smart board | Tyagi, B. P. (2015). Public Finance, (56th ed.) Jai Prakash Nath & Co. Meerut, India                                    |
| Assessment Rubrics |                   |            |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    |                   |            |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    | Component         | Max Marks  |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    | ISA 1             | 10         |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    | ISA 2             | 10         |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    | ISA 3             | 10         |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    | Project           |            |    |                                                                                                   |         |                                       |                                                                                                                         |
|                    | Semester End Exam | 80         |    |                                                                                                   |         |                                       |                                                                                                                         |