

B.A. ECONOMICS

III year B.A. PROGRAMME (UG) COURSES) UNDER CBCS

SEMESTER – VI

PAPER VIII – F: CLUSTER ELECTIVE – F1- TAXATION

F1 – TAXATION

MODULE – 1

Theories of Taxation - Classical and Modern Theories – Cost of service theory – The Benefit Theory – Ability to Pay Theory.

MODULE – 2

Kinds of Taxation – Direct and indirect Taxes – Progressive, Proportional, Regressive and Digressive Taxes – Merits and Demerits.

MODULE – 3

Effects of Taxation – The Concept of Taxable Capacity – Effects on production and distribution – Shifting and incidence of taxes.

MODULE – 4

Taxes of the central and state Govt.s -Taxes on incomes – Corporate taxes – Customs duties – Excise duties Land revenue – Ag. Income tax - Stamp duties – court fees – Professional tax – State excise duties.

MODULE – 5

Goods and service tax – History of GST – Taxation Scheme – GST Rates – Effects and Impacts – GST network.

Dr. S. Vighneswara Rao
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**PAPER VIII – F2: CLUSTER ELECTIVE – F2 – PUBLIC EXPENDITURE
AND DEBT**

F2 – PUBLIC EXPENDITURE AND DEBT

MODULE – 1

Scope of public expenditure – Public vs. Private expenditure – Canons of public expenditure.

MODULE – 2

Effects of public expenditure – Effects on Production and Distribution – Role of Public expenditure for economic stability.

MODULE – 3

Public expenditure in India – Revenue and Capital expenditures – Reasons for the growth of public expenditure in India.

MODULE – 4

Public Debt – objectives of Borrowing – Causes of Borrowing – Burden of public debt – Effects of Public Debt.

MODULE – 5

Sources of Public debt – Internal and external sources - India's public debt – Trends.

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**PAPER VIII – F3: CLUSTER ELECTIVE – F3 – FINANCIAL
ADMINISTRATION**

F3 – FINANCIAL ADMINISTRATION

MODULE – 1

Fiscal and Monetary policies – Classical vs. Modern economists views – Functional finance - Role of fiscal and Monetary policies in Developing economies.

MODULE – 2

Deficit Financing – Meaning – Objectives of deficit financing – Need – Effects of deficit financing.

MODULE – 3

Principles of Federal finance – principles – equity – elasticity – co-ordination - problems of Federal finance.

MODULE – 4

Centre – State financial relations in India – Constitutional provisions – central – State and local resources.

MODULE – 5

Finance commissions – Constitution of Finance commissions – Functions of Finance commission – 13th Finance commission.

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