



H.K.E. SOCIETY'S
Smt. Chinnamma Basappa Patil Arts
and Commerce Degree College,
Chincholi



DEPARTMENT OF ECONOMICS

National Education Policy (NEP SYLLABUS) Syllabus
2021-22

BA IVth SEMESTER

Program Name	BA in Economics	Semester	Fourth Semester
Course Title	Macroeconomics		
Course Code:	DSC-4.1	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1. Understand the Theories of National Income Accounting
- CO2. Explain the process of Consumption and Investment Functions
- CO3. Evaluate the Concept of Multiplier And Inflation

Content of Theory	42 Hrs
Unit-1: Theory of National Income Determination	14 Hrs
Chapter:1 Classical Framework: 1. Typical Features of classical theory of employment; Assumptions 2. Basis of Classical theory: ➤ Say's Law ➤ Pigou's wage price flexibility ➤ Fisher's Quantity theory of money ➤ Knut Wicksell's loanable funds theory ➤ Classical dichotomy and neutrality of money 3. Criticism of classical theory	7
Chapter-2: The Keynesian Framework 1. Introductory: connecting growth of national income to development; why incomes of all fall or rise? Are income, output, and employment related? 2. Some Basic concepts: The idea of equilibrium and identity; ex- ante and ex-post concepts. 3. Aggregate Demand and its components a. Consumption function: Algebraic and Graphical explanation; Marginal and Average propensity to consume	7


ಮುಖ್ಯಸ್ಥರು
ಅರ್ಥಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
ವಿಭಾಗ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Chapter-8: Inflation and Unemployment:	4
1. Phillips Curve	
2. Wage cut theory and employment	

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	Ackley, G. (1976), Macroeconomics: Theory and Policy, Macmillan Publishing Company, New York.
2	Ahuja H (2016), Macro Economics- theory and policy, S Chand and Co
3	Dwivedi DN (2016) Macro Economics: Theory and Policy, Tata McGraw-Hill
4	Heijidra, B.J. and F.V. Ploeg (2001), Foundations of Modern macroeconomics, Oxford University Press, Oxford.
5	Keynes, J.M. (1936), The General theory of Employment, Interest and Money, Macmillan, London.
6	Lucas, R. (1981), Studies in Business Cycle Theory, MIT Press, Cambridge, Massachusetts
7	Somashekar Ne. Thi., Principles of Macroeconomics, Scientific International Pvt. Ltd., Publications New Delhi
8	Somashekar Ne. Thi., ಸಾಮಾನ್ಯ ಅರ್ಥಿಕತೆ, Siddalingeshwara prakashana, Kalburgi.
9	H. R. Krishnaiah Gowda ಸಾಮಾನ್ಯ ಅರ್ಥಿಕತೆ, Mysore book house prakashana, Mysore.

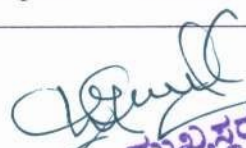
*ಮುಖ್ಯಸ್ಥರು
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Program Name	BA in Economics	Semester	Fourth Semester
Course Title	Statistics for Economics		
Course Code:	DSC-4.2	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1. Understand the nature of Data and their presentation
- CO2. Calculate Descriptive statistics like measures of central tendency and dispersion
- CO3. Apply statistical techniques like correlation and regression in Economic analysis

Content of Theory	42 Hrs
Unit-1: Preliminaries	12 Hrs
Chapter:1 Introduction to Statistics: Meaning and Importance of Statistics, Functions of Statistics, Types of Statistics: Descriptive Statistics and Inferential Statistics-Variables; Qualitative Variable and Quantitative Variable	4
Chapter-2: Datatypes, Sources and Collection of Data: Qualitative and Quantitative Data - Cross Section Data, Time Series Data and Panel Data - Primary and Secondary sources of Data – Methods of Collecting Primary Data	4
Chapter-3: Tabulation and Presentation of Data: Classification and tabulation of data - Frequency distributions – Continuous and Discrete frequency distribution. Graphical presentation- Histogram- frequency polygon - Ogive Curves -Bar Diagram, Pie Chart	4
Unit -2: Measures of Central Tendency and Dispersion	14 Hrs
Chapter-4: Arithmetic Average: Definition of Central Tendency, Types of Central Tendency: Arithmetic Mean: Meaning and Properties of Arithmetic Mean – Computation of Arithmetic Mean	5
Chapter-5: Positional Averages-Median and Mode: Definition and importance of Median- Calculation of Median- Definition and importance of Mode - Calculation of Mode.	4


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References

Teresa Bradley, Essential Statistics for Economics, Business and Management, John Willey Publisher, 2007


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Program Name	BA in Economics	Semester	Fourth Semester
Course Title	Karnataka Economy		
Course Code:	OE 4.1	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Understand the nature of economic growth and problems of Karnataka state.

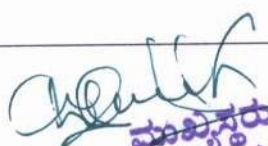
CO2. Explain the process of structural growth in Karnataka Economy

CO3. Evaluate the policies and programmes undertaken by the Govt. of Karnataka for bringing about socio-economic development

Contents	42 Hrs
Unit-1: Karnataka Economy – An overview	12 Hrs
Chapter:1 Characteristics of Karnataka Economy - o Features of Karnataka Economy - o Trends and sectoral distribution of State Domestic Product and Per Capita Income - o Measures to redress regional imbalances – Dr. Nanjundappa Committee Report, Article 371J	5
Chapter-2: Human Resources - o Human Resources: importance, Size and Health indicators - o Human Development Index - o Poverty and Unemployment– Eradication Programmes	4
Chapter-3: Natural Resources Management - o Natural Resources: Importance and volume of different natural resources - o Karnataka Environmental Policy	3
Practicum: conduct field visit to Forest/Reservoir/Mining and prepare the report	
Unit -2: Agriculture, Rural development, and Industries in Karnataka	18 Hrs
Chapter-4: Agriculture - o Problems in Agriculture - o Land Reforms	7

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○ Cropping Pattern ○ Irrigation: importance, important irrigation projects and watershed development projects. ○ Farmers Suicide – Causes and Solutions	
Chapter-5: Rural Development ○ Public Distribution System ○ Rural Development Programmes (brief) ○ Government Schemes for Rural Women	4
Chapter-6: Industries in Karnataka ○ Major Industries in Karnataka - Problems and Prospects ○ MSMEs - Problems and Measures ○ IT Industries in Karnataka ○ Industrial Finance in Karnataka ○ Industrial Policy of Karnataka	7
Practicum: visit to industrial units in local area and prepare the report/Trace-out the impact of Prof. D. M. Nanjundappa Committee report	
Unit -3: Infrastructure and Finance in Karnataka	12 Hrs
Chapter-7: Economic Infrastructure ○ Transportation: Road, Rail, Water and Air Transport ○ Information and Communication Technology Facilities	3
Chapter-8: Social Infrastructure ○ Drinking Water ○ Housing and Sanitation ○ Health and Education ○ Rural Electrification	4
Chapter-9: State Finance ○ Sources of Revenue: Direct and Indirect Taxes ○ Impact of GST on Karnataka economy ○ State Expenditure ○ State Finance Commission ○ Current State Budget (Brief)	5
Practicum: Discussion on State budget	


 ಮಹಾವಿಕ್ರಮ್
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Pedagogy

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References

1	Government of Karnataka, Economic Survey [Various Issues]
2	Planning Department, Annual Publication, Government of Karnataka.
3	Karnataka at Glance, Annual Publication Government of Karnataka.
4	Madaiah M & Ramapriya. Karnataka Economy Growth: Issues and Development, Himalaya Pub., House, NewDelhi.
5	Adul Aziz and K.G. Vasanti. (Eds) Karnataka Economy.
6	Government District Development Reports
7	Hanumantha Rao. Regional Disparities and Development in Karnataka.
8	Krishnaiah Gowda H.R. Karnataka Economy, Spandana Publications, Bangalore
9	Somashekar Ne. Thi., ಸೋಮಶೇಕರ್ ನೆ. ಥಿ., Siddalingeshwara publications, Kalburgi.
10	Nanjundappa D.M. Some Aspects of Karnataka Economy.
11	Puttaswamiah K. Karnataka Economy, Two Volume


ಮುಖ್ಯಸ್ಥರು
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Program Name	BA in Economics	Semester	Fourth Semester
Course Title	Entrepreneurial Economics		
Course Code:	OE 4.2	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Start own business as Entrepreneur

CO2. Enabling the students to find career opportunities in business.

CO3. To enable the students to gain knowledge and skills needed to run a business successfully.

Contents	42 Hrs
Unit-1: Entrepreneur and Entrepreneurship	12 Hrs
Chapter 1: Entrepreneur and Entrepreneurship – Meaning, Definitions, Evolution, types- Characteristics, qualities, functions of entrepreneur- Distinction between entrepreneur and manager, Distinction between entrepreneur and intrapreneur, Chapter 2: Role and importance of Entrepreneurship in economic development: Role and importance- Factors influencing entrepreneurship’ - Psychological, social, Economic and Environmental. Chapter 3: New generations of entrepreneurship viz. social, Health, Tourism and Women entrepreneurship; Barriers to entrepreneurship.	
Unit -2: Launching Entrepreneurial Ventures	18 Hrs
Chapter 4: Generation of ideas: Methods and process - sources of ideas - screening process- Assessing Opportunities-Challenges, pitfalls and critical factors of new venture; Chapter 5: Business Plan- New Ventures: Steps involved in setting up a Business – identifying, selecting a Good Business opportunity, Market Survey and Research, Techno-Economic Feasibility Assessment. Chapter 6: Role of Innovation & Creativity: Innovation- Meaning and importance of innovation; Types of innovation; Sources of innovation; Conditions for effective innovation at Organization level; Chapter 7: Creativity: Concept and process of creativity; role and importance of creativity and mental blocks to creativity; branding, trademarks, patents, copyrights, and registered design protection-Methods of protecting innovation and creativity.	


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Unit -3: Business and Entrepreneurial development	12 Hrs
Chapter 8: Entrepreneur Assistance: Assistance to an entrepreneur-Industrial Park (Meaning, features, & examples)-Special Economic Zone (Meaning, features & examples)-Financial assistance by different agencies-License, Environmental Clearance, e-tender process, Excise exemptions and concession, Exemption from income tax -Quality Standards with special reference to ISO. Chapter 9: Business and Entrepreneurial development - Determining and acquiring required resources (Financial, Physical and Human): Search for entrepreneurial capital- Debt vs. Equity; Venture Capital Market; Angel Financing and Alternative sources of finance for Entrepreneurs. Entrepreneurship development programme (EDP) in India- Objectives, Phases, and inputs of EDP; - Government initiatives for entrepreneurship – Make in India, Start-up India, MUDRA etc.	

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	Donald F Kuratko, "Entrepreneurship – Theory, Process and Practice", 9 th Edition, Cengage Learning, 2014.
2	Khanka. S.S., "Entrepreneurial Development" S.Chand & Co. Ltd., Ram Nagar, New Delhi, 2013.
3	Kuratko and Rao, Entrepreneurship: A South Asian Perspective; Ferrell, Fraedrich, Farrell, Business Ethics, Cengage Learning
4	Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
5	Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. Global Pvt. Ltd., New Delhi
6	SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

References

	Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House
8	Plsek, Paul E. Creativity, Innovation and Quality (Eastern Economic Edition), New Delhi:Prentice-Hall of India. ISBN-81-203-1690-8.
9	Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10	Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P) Ltd
11	Robert Hisrich and Michael Peters, Entrepreneurship, Tata Mc Graw- Hill Vasant Desai, Entrepreneurship
12	Marc J Dollinger, Entrepreneurship – Strategies and Resources, Pearson Education
13	Venkateshwara Rao and Udai Pareek,(Eds)Developing Entrepreneurship-A Handbook
14	Ravi J. Mathai, Rural Entrepreneurship A Frame Work in Development Entrepreneurship – Ahandbook

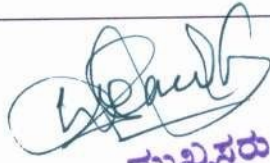

ಮುಖ್ಯಸ್ಥರು
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Program Name	BA in Economics	Semester	Fourth Semester
Course Title	Economics and Law		
Course Code:	OE 4.3	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1. Comprehend the basic economic issues affecting the economy along with the related legal provisions
- CO2. Acquire knowledge on the basic provisions of law relating to consumer activities, business organizations, environment
- CO3. To appreciate the understanding the law framework in order to frame the economics model closer to reality.
- CO4. To enable the students to understand the consequences of legal rules, primarily as an exercise in applied microeconomics, macroeconomics, industrial and international economics.

Contents	42 Hrs
Unit-1: Economic analysis of law	14 Hrs
Chapter 1: Introduction to legal reasoning	5
- Efficiency. - Markets and efficiency. - Market failure. - Coase theorem and related ideas,	
Chapter 2: welfare economics	4
- Compensation principles. - Social welfare function. - Maximization problem;	


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Chapter 3: Economic Reasoning • Nature of economic reasoning. • Economic approach to law • History • Criticism.	5
Practicum: 1. Group Discussions on Economic reasoning 2. Assignment on Coase theorem and related issues	
Unit -2: An Introduction to Law and Legal Institutions	12 Hrs
Chapter 4: Law • Definition • Territorial Nature of Law • Kinds of Law • General Law and Special Law • Kinds of Special Law	4
Chapter 5: Civil law and the and the Common Law Traditions • The institutions of the federal and State Court systems; • The nature of legal dispute, • How legal rules evolve.	4
Practicum: 1. Group Discussions on Civil law and the and the Common Law Traditions 2. Assignment on the different kinds of Law	
Unit -3: Economic Laws	16 Hrs
Chapter 6: Law Relating to Consumer Activities • Bargaining theory. • Economic theory of contract. • Defining tort law, • Economics of tort liability. • Definition of Consumer	5

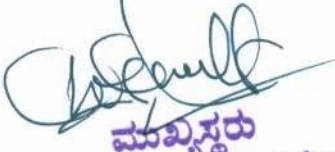
- Consumer protection; The Consumer Protection Act, 2019 - Consumer courts.	
Chapter 7: Law of Business Organizations - Structure of firm — Kinds, Corporations, - Capital, Shares, Debentures, Insiders' trading, - RBI, IRDA, MRTP, Role of SEBI,	5
Chapter 8: Macroeconomics and Law - Inequality; Contract theory of Distributive justice - Economic and social costs of poverty - Wealth distribution by Liability Rules - Taxation and efficiency - National and global environmental problems and international environmental agreements — their legal and economic implications	6
Practicum - Hold the moot court in the classroom and let there be discussion consisting of at least two or more different views on National and Global environment problems and acts - Discuss the case studies on Economic and social costs of poverty and consumer court judgements protecting the consumers	

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References

1	Bouckaert, B. and G. De Geest (Ed.) (1999), Encyclopaedia of Law and Economics, (Volume I to V), Edward Elgar Publishing Ltd., U.K.
2	Cooter, R.D. and T.S. Ulen, (2000), Law and Economics, (3rd Edition), Addison Wesley, New York.
3	Dan-Schmidt, K.G. and T.S. Ulen (Ed.) (2000), Law and Economic Anthology, Addison Wesley, New York.
4	Newman, P. (Ed.) (1998), The New Palgrave Dictionary of Economics and Law, Stockton Press, New York.
5	Oliver, J.M. (1979), Law and Economics, George Allen and Unwin, London.
6	Posner, R.A. (1998), Economic Analysis of Law, (5th Edition), Little Brown, Boston.
7	Posner, R.A. and F. Parisi (Eds.) (1997), Law and Economics, Edward Elgar Publishing Ltd., U.K.
8	Massey, I.P. (1995), Administrative Law, Eastern Book Company, Lucknow.
9	Indian Law Institute, Annual Survey of Indian Law, Indian Law Institute, New Delhi.


ಮಾನ್ಯವಿಶ್ವವಿದ್ಯಾರ್ಥಿ
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Program Name	BA in Economics	Semester	Fourth Semester
Course Title	Economics of GST		
Course Code:	OE 4.4	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Acquire knowledge on indirect taxes with special reference to GST

CO2. Acquire the theoretical and application knowledge of GST and its Evolution in India

CO3. To enable the students to understand the GST Law, ITC, Valuation of supply and returns

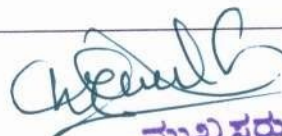
CO4. Simple calculation of GST and Input Tax Credit, Valuation of Supply (Numerical on valuation and calculation of tax)

Contents	42 Hrs
Unit-1: Introduction to Economics of GST	14 Hrs
Chapter 1: Indirect taxes before GST - Indirect Taxes-Meaning, Types with examples - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); - Concept of VAT: Meaning, Variants and Methods;	5
Chapter 2: Reforms in Indirect Taxes - Major Defects in the structure of Indirect Taxes prior to GST; Need for Tax reforms - Kelkar committee on Tax Reforms	4
Chapter 3: Introduction to GST - Rationale for GST; - Constitution [101st Amendment] Act, 2016; - GST- Meaning, Overview of GST - Taxes subsumed under GST - Territorial Jurisdiction of GST	5

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ಮುಖ್ಯಸ್ಥರು
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- Multiple rates of GST - Recent reforms in GST	
Practicum: - Group Discussions on Indirect Taxes defects prior to GST - Assignment on Types of Indirect Taxes prior to GST and After introduction of GST	
Unit – 2 Fundamentals of GST	12 Hrs
Chapter 4: GST Structure in India, - GST: Advantages and Disadvantages - One Nation-One Tax, - Structure of GST; - Features of Single and Dual GST Model	4
Chapter 5: Dual GST Mode and GST Council - Dual GST Mode in India: 1 SGST, CGST, UTGST & IGST); - Goods and Services Tax Network [GSTN], - GST Council; Creation, Members, Decisions, Compensation to states. - GST Network, - Registration,	4
Practicum: - Group Discussions on advantages and disadvantages of GST - Hold the moot of GST Council in the class room and decide the different slabs of GST	4
Unit -3: Taxes and Duties	16 Hrs
Chapter 6: Transactions and taxes covered and not covered - Transactions and taxes covered under GST - Taxes and duties outside the purview of GST - Tax structure Computation - Administration of Tax on items containing alcohol, petroleum products, tobacco products - Taxation on services	4



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Chapter 7: Levy and Collection of Tax - Taxable event- “Supply” of Goods and Services - Place of Supply: Within state, Interstate Levy and Collection - Import and Export; Time of supply - Valuation for GST- Valuation rules, - Taxability of reimbursement of expenses; - Exemption from GST: Small supplies and Composition Scheme Classification of Goods and Services: Composite and Mixed Supplies.	6
Chapter 8: Input Tax Credit - Eligible and Ineligible Input Tax Credit - Apportionments of Credit and Blocked Credits - Tax Credit in respect of Capital Goods - Recovery of Excess Tax Credit - Availability of Tax Credit in special circumstances - Transfer of Input Credit (Input Service Distribution) - Payment of Taxes; Refund; Doctrine of unjust enrichment	6
Practicum - Simple illustrations on calculation of GST and Input Tax Credit, - Valuation of Supply (Numerical on valuation and calculation of tax) - Simple calculation Adjustment of Input tax credit against output CGST, SGST, IGST.	

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	The Central Goods and Services Tax, 2017
2	The Integrated Goods and Services Tax, 2017
3	The Union Territory Goods and Services Tax, 2017
4	The Goods and Services Tax (Compensation to States), 2017
5	The Constitution (One hundred and First Amendment) Act, 2016
6	Gupta, S.S. , <i>GST- How to meet your obligations (April 2017)</i> , Taxmann Publications
7	Datey, V.S. (2019) . <i>Indirect Taxation</i> . New Delhi <i>Vastu and Sevakar Vidhan</i> by Government of India
8	Mehrotra, H.C. & Goyal, S.P.(2019), <i>Indirect Taxes</i> , Agra: Bhawan Publications.


 ಮುಖ್ಯಸ್ಥರು
 ಅರ್ಥಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
 ವಿಭಾಗ ಗುರುಬಗಾಣಿ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Chapter-6: Dispersion: Meaning of Dispersion- Measures of Dispersion- Range- Quartile deviation- mean deviation - Standard deviation - Coefficient of Variation and Their Computation	5
Unit -3: Correlation, Regression and Time Series Analysis	16 Hrs
Chapter-7: Correlation: Meaning of Correlation - Types of correlation - Methods of measuring Correlation- Karl Pearson's correlation coefficients	5
Chapter-8: Regression: Meaning and Importance of Regression - Regression Equation - Estimation of regression equation - Applications of regression equation in Economics	6
Chapter-9: Time Series Analysis: Definition of Time Series – Components of Time Series – Estimation and Forecasting of Trend	5

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	Gupta S P. (2012) Statistical Methods, S. Chand and Company, New Delhi.
2	S. C. Gupta, (New edition) Fundamentals of Statistics, Himalaya publishing house, Mumbai.
3	S. N. Yogish, Statistical methods for Economists- Mangaldeep publications, Jaipur.
4	Anderson, Sweeney & Williams, (2002) Statistics for Business & Economics, Thomson South-Western, Bangalore.
5	Daniel and Terrel: Business Statistics for Management and Economics; oaghton Mifflin Co., Boston, Toronts, 7th Edition, 1995, PP 1 to 972 + 6 Appendices
6	Medhi, J., Statistical Methods: An Introductory Text, Wiley, 1992
7	Morris H. Degroot and Mark J. Schervish, "Probability and Statistics", 4th edition, 2012.

Program Name	BSc in Economics	Semester	Fourth Semester
Course Title	Monetary Economics		
Course Code:	DSC-4.1	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Understand the operation of the overall monetary economy and money

CO2. What constitutes supply and demand for money as well as theories and approaches.

CO3. Monetary policy and inflation and its impact on welfare

Contents	42 Hrs
Unit-1: Introduction to money and monetary economics	15 Hrs
Chapter:1 Introduction: ➤ Theoretical and empirical definition of money ➤ Role and Functions of Money ➤ Paper currency – system of Note issue ➤ weighted monetary aggregates	5
Chapter-2: Money demand and supply ➤ Concepts of supply and demand for money ➤ Microeconomic determinants of the demand for money and macroeconomic money demand functions ➤ Financial intermediaries, banks, and money creation ➤ Money supply and price level ➤ Determinants of money supply ➤ High powered money ➤ Money multiplier ➤ The reserve ratio and deposit multiplier	10


 ಮುಖ್ಯಸ್ಥರು
 ಅಭಿವೃದ್ಧಿ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
 ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Unit -2: Theories and approaches of demand for and supply of money	15 Hrs
Chapter-3: Theories of demand for money and supply: ➤ Tobin's portfolio selection and Baumol's transaction demand for money ➤ Friedman's restatement of quantity theory of money ➤ Endogenous money supply, Kaldor's theory	8
Chapter-4: Approaches - demand for money and supply: ➤ Laidler's buffer stock approach ➤ Gurley-Shaw's approach ➤ Behavioural approach of money supply	7
Unit -3: Inflation and Monetary Policy	12 Hrs
Chapter-5: Inflation: ➤ Inflation – Types – causes – effects and Remedies ➤ Monetarist view on Inflation-Concept of core inflation ➤ measures of inflation (CPI, WPI, Core, Headline, GDP deflator) ➤ Monetary Targeting-Inflation targeting ➤ Interest rate targeting-p-star model ➤ Rule vs. discretion in the conduct of monetary policy ➤ central bank's -measures of monetary control	5
Chapter-6: The welfare effects of inflation and monetary policy: ➤ Neutrality and super neutrality of money, welfare costs, and the inflation tax ➤ The Classical model, flexible price economies and monetary policy ➤ Rational expectations, representative agents and real business cycle theory. MIU, CIA, Lucas supply functions and the effects of monetary policy. ➤ The new Keynesian approach to monetary policy — nominal rigidities: ➤ New Keynesian Phillips curve, IS Curve, Taylor rules, financial accelerator models.	7



ಮುಖ್ಯಸ್ಥರು

ಆರ್ಥಿಕಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
ವಿಭಾಗ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	Chandler, L. V. and S. M. Goldfeld, The Economics of Money and Banking, Harper & Row, New York, 1977.
2	Row, New York, 1977.
3	M.L.Seth - Money Banking and International Trade ,Tata McGraw Hill Company Ltd.,
4	New Delhi, 1999.
5	Gupta, S B, Monetary Economics Institutions and policy, S.Chand& Co., New Dehi,
6	1995.
7	Mithani.D - Money Banking and International Trade.
8	Patinkin, Money, Interest and Prices, Harper and Row, New York.
9	Khan M. Y., Indian Financial System, Tata McGraw Hill, New Delhi, 1996.
10	Somashekar Ne. Thi., Principles of Macroeconomics, Scientific International Pvt. Ltd., Publications New Delhi
11	Somashekar Ne. Thi., ಉದ್ದೇಶ ಮತ್ತು ವಿಧಾನ, Siddalingeshwara prakashana, Kalburgi.
12	H. R. Krishnaiah Gowda ಉದ್ದೇಶ ಮತ್ತು ವಿಧಾನ, Mysore book house prakashna, Mysore.

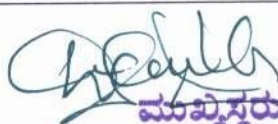

 ಮುಖ್ಯಸ್ಥರು
 ಅಧಿಕಾರವು ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
 ವಿಭಾಗ ಗುರುತಿಸಿದ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Program Name	BSc in Economics	Semester	Fourth Semester
Course Title	Time Series Econometrics		
Course Code:	DSC-4.2	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1. Deal with comprehensive set of tools and techniques for analysing various forms of univariate and multivariate time series
- CO2. Understand the current literature in applied time series.
- CO3. Use statistical packages like STATA, E-views, SPSS and the like

Content of Theory	42 Hrs
Unit-1: Dynamic Econometric Models - Autoregressive and Distributed Lag Models	12 Hrs
Chapter:1 Role of lag in economics – Reasons for lag –distributed lag model – autoregressive model- Estimation of distributed lag models – Ad Hoc estimation – Koyck approach –mean lag- median lag	4
Chapter-2: Rationalization of Koyck model – Adaptive expectation model- stock adjustment or partial adjustment model –Combination of Adaptive expectation and partial adjustment models.	4
Chapter-3: Estimation of Autoregressive models: Method of instrumental variables (IV)- detection of autocorrelation in autoregressive models – Durbin h test- The Almon Approach to Distributed-Lag Models: The Almon or Polynomial Distributed Lag (PDL)	4
Unit -2: Time Series Econometrics	14 Hrs
Chapter-4: Basic Concepts of Time Series: Stylised characteristics of time series data- Basic concepts of time series model- stochastic process-, Stationary Process, Non-stationary process- random walk model – random walk without drift- random walk with drift –random walk around stochastic trend	4
Chapter-5: Unit Root Tests: spurious regression – non-stationarity or unit root tests – Graphs – Autocorrelation function (ACF)-partial autocorrelation function (PACF) The Augmented	4



ಮುಖ್ಯಸ್ಥರು
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Dickey–Fuller (ADF) Test - The Phillips–Perron (PP) Unit Root Tests - A Critique of the Unit Root Tests- Transforming Nonstationary Time Series –difference stationary –Trend stationary.	
Chapter-6: Cointegration: Meaning – Regression of unit root time series – Testing for Cointegration – Engle-Granger two step test – Johansen test: maximum eigenvalue test Trace test- Phillips –Ouliaris three step test-Error correction mechanism	6
Unit -3: Time Series Econometrics: Forecasting	16 Hrs
Chapter-7: Approaches to Economic Forecasting: exponential smoothing – Single equation regression models – Simultaneous equation regression models – ARIMA models	3
Chapter-8: AR, MA, and ARMA and ARIMA Models: Autoregressive models (AR)- Moving average models(MA)-Autoregressive moving average models(ARMA)- Autoregressive integrated moving average models (ARIMA)	6
Chapter-9: Box-Jenkins (BJ) Methodology: Steps involved in BJ method – Identification: Autocorrelation function (ACF)-partial autocorrelation function (PACF) –Estimation-Diagnostic checking- Forecasting	7

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	Gujarati, D. N., Porter D.C., Gunasekar S., “Basic Econometrics”, Mc Graw Hill, 5th Ed, 2012
2	Marno Verbeek, 2017, “A Guide to Modern Econometrics”, John Wiley & Sons, Ltd, 5 th Edition.
3	Enders, W., “Applied Econometric Time Series”, Wiley 4th Edition, 2018
4	Baltagi, B.H. “Econometric analysis of panel data”, John Wiley and Sons, 5th Edition, 2013
5	Koutsoyiannis, A, Theory of Econometrics

References

6	Brooks, C., "Introductory Econometrics for Finance", Cambridge University press, 4th
7	Edition, 2019
8	Baltagi, B.H. "Econometric analysis of panel data", John Wiley and Sons, 5th Edition, 2013
9	Pindyck, R.S. and Rubinfeld, D.L., "Econometric Models and Economic Forecasts" 4th Ed
10	Jeffrey M. Wooldridge Econometric Analysis of Cross Section and Panel Data, MIT Press
11	Wooldridge, J. M., "Introductory Econometrics: An Introductory Approach", South Western, Cengage Learning, 5th Edition, 2013



ಮುಖ್ಯಸ್ಥರು
ಆರ್ಥಿಕಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
ವಿಭಾಗ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Program Name	BSc in Economics	Semester	Fourth Semester
Course Title	Karnataka Economy		
Course Code:	OE 4.1	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Understand the nature of economic growth and problems of Karnataka state.

CO2. Explain the process of structural growth in Karnataka Economy

CO3. Evaluate the policies and programmes undertaken by the Govt. of Karnataka for bringing about socio-economic development

Contents	42 Hrs
Unit-1: Karnataka Economy – An overview	12 Hrs
Chapter:1 Characteristics of Karnataka Economy - o Features of Karnataka Economy - o Trends and sectoral distribution of State Domestic Product and Per Capita Income - o Measures to redress regional imbalances – Dr. Nanjundappa Committee Report, Article 371J	5
Chapter-2: Human Resources - o Human Resources: importance, Size and Health indicators - o Human Development Index - o Poverty and Unemployment– Eradication Programmes	4
Chapter-3: Natural Resources Management - o Natural Resources: Importance and volume of different natural resources - o Karnataka Environmental Policy Practicum: conduct field visit to Forest/Reservoir/Mining and prepare the report	3
Unit -2: Agriculture, Rural development, and Industries in Karnataka	18 Hrs
Chapter-4: Agriculture - o Problems in Agriculture - o Land Reforms	7


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 ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

○ Cropping Pattern ○ Irrigation: importance, important irrigation projects and watershed development projects. ○ Farmers Suicide – Causes and Solutions	
Chapter-5: Rural Development ○ Public Distribution System ○ Rural Development Programmes (brief) ○ Government Schemes for Rural Women	4
Chapter-6: Industries in Karnataka ○ Major Industries in Karnataka - Problems and Prospects ○ MSMEs - Problems and Measures ○ IT Industries in Karnataka ○ Industrial Finance in Karnataka ○ Industrial Policy of Karnataka Practicum: visit to industrial units in local area and prepare the report/Trace-out the impact of Prof. D. M. Nanjundappa Committee report	7
Unit -3: Infrastructure and Finance in Karnataka	12 Hrs
Chapter-7: Economic Infrastructure ○ Transportation: Road, Rail, Water and Air Transport ○ Information and Communication Technology Facilities	3
Chapter-8: Social Infrastructure ○ Drinking Water ○ Housing and Sanitation ○ Health and Education ○ Rural Electrification	4
Chapter-9: State Finance ○ Sources of Revenue: Direct and Indirect Taxes ○ Impact of GST on Karnataka economy ○ State Expenditure ○ State Finance Commission ○ Current State Budget (Brief) Practicum: Discussion on State budget	5

Pedagogy

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2

Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		

References	
1	Government of Karnataka, Economic Survey [Various Issues]
2	Planning Department, Annual Publication, Government of Karnataka.
3	Karnataka at Glance, Annual Publication Government of Karnataka.
4	Madaiah M & Ramapriya. Karnataka Economy Growth: Issues and Development, Himalaya Pub., House, NewDelhi.
5	Adul Aziz and K.G. Vasanti. (Eds) Karnataka Economy.
6	Government District Development Reports
7	Hanumantha Rao. Regional Disparities and Development in Karnataka.
8	Krishnaiah Gowda H.R. Karnataka Economy, Spandana Publications, Bangalore
9	Somashekar Ne. Thi., □□□□□□ □□□□□□□□, Siddalingeshwara publications, Kalburgi.
10	Nanjundappa D.M. Some Aspects of Karnataka Economy.
11	Puttaswamiah K. Karnataka Economy, Two Volume


 ಮುಖ್ಯಸ್ಥರು
 ಆರ್ಥಿಕತೆ ಅಭ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನೆ
 ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Program Name	BSc in Economics	Semester	Fourth Semester
Course Title	Entrepreneurial Economics		
Course Code:	OE 4.2	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

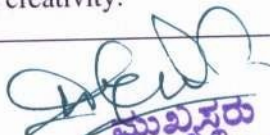
Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Start own business as Entrepreneur

CO2. Enabling the students to find career opportunities in business.

CO3. To enable the students to gain knowledge and skills needed to run a business successfully.

Contents	42 Hrs
Unit-1: Entrepreneur and Entrepreneurship	12 Hrs
Chapter 1: Entrepreneur and Entrepreneurship – Meaning, Definitions, Evolution, types- Characteristics, qualities, functions of entrepreneur- Distinction between entrepreneur and manager, Distinction between entrepreneur and intrapreneur, Chapter 2: Role and importance of Entrepreneurship in economic development: Role and importance- Factors influencing entrepreneurship’ - Psychological, social, Economic and Environmental. Chapter 3: New generations of entrepreneurship viz. social, Health, Tourism and Women entrepreneurship; Barriers to entrepreneurship.	
Unit -2: Launching Entrepreneurial Ventures	18 Hrs
Chapter 4: Generation of ideas: Methods and process - sources of ideas - screening process- Assessing Opportunities-Challenges, pitfalls and critical factors of new venture; Chapter 5: Business Plan- New Ventures: Steps involved in setting up a Business – identifying, selecting a Good Business opportunity, Market Survey and Research, Techno-Economic Feasibility Assessment. Chapter 6: Role of Innovation & Creativity: Innovation- Meaning and importance of innovation; Types of innovation; Sources of innovation; Conditions for effective innovation at Organization level; Chapter 7: Creativity: Concept and process of creativity; role and importance of creativity and mental blocks to creativity; branding, trademarks, patents, copyrights, and registered design protection-Methods of protecting innovation and creativity.	


 ಮುಖ್ಯಸ್ಥರು
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 ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

References

7	Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House
8	Plsek, Paul E. Creativity, Innovation and Quality (Eastern Economic Edition), New Delhi:Prentice-Hall of India. ISBN-81-203-1690-8.
9	Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10	Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P) Ltd
11	Robert Hisrich and Michael Peters, Entrepreneurship, Tata Mc Graw- Hill Vasant Desai, Entrepreneurship
12	Marc J Dollinger, Entrepreneurship – Strategies and Resources, Pearson Education
13	Venkateshwara Rao and Udai Pareek, (Eds)Developing Entrepreneurship-A Handbook
14	Ravi J. Mathai, Rural Entrepreneurship A Framework in Development Entrepreneurship –Ahandbook



ಮುಖ್ಯಸ್ಥರು
ಕರ್ನಾಟಕ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
ವಿಭಾಗ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Program Name	BSc in Economics	Semester	Fourth Semester
Course Title	Economics and Law		
Course Code:	OE 4.3	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

CO1. Comprehend the basic economic issues affecting the economy along with the related legal provisions

CO2. Acquire knowledge on the basic provisions of law relating to consumer activities, business organizations, environment

CO3. To appreciate the understanding the law framework in order to frame the economics model closer to reality.

CO4. To enable the students to understand the consequences of legal rules, primarily as an exercise in applied microeconomics, macroeconomics, industrial and international economics.

Contents	42 Hrs
Unit-1: Economic analysis of law	14 Hrs
Chapter 1: Introduction to legal reasoning • Efficiency. • Markets and efficiency. • Market failure. • Coase theorem and related ideas,	5
Chapter 2: welfare economics • Compensation principles. • Social welfare function. • Maximization problem;	4


 ಮುಖ್ಯಸ್ಥರು
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Chapter 3: Economic Reasoning • Nature of economic reasoning. • Economic approach to law • History • Criticism.	5
Practicum: 1. Group Discussions on Economic reasoning 2. Assignment on Coase theorem and related issues	
Unit -2: An Introduction to Law and Legal Institutions	12 Hrs
Chapter 4: Law • Definition • Territorial Nature of Law • Kinds of Law • General Law and Special Law • Kinds of Special Law	4
Chapter 5: Civil law and the and the Common Law Traditions • The institutions of the federal and State Court systems. • The nature of legal dispute, • How legal rules evolve.	4
Practicum: 1. Group Discussions on Civil law and the and the Common Law Traditions 2. Assignment on the different kinds of Law	
Unit -3: Economic Laws	16 Hrs
Chapter 6: Law Relating to Consumer Activities • Bargaining theory. • Economic theory of contract. • Defining tort law, • Economics of tort liability. • Definition of Consumer	5

- Consumer protection; The Consumer Protection Act, 2019 - Consumer courts.	
Chapter 7: Law of Business Organizations - Structure of firm — Kinds, Corporations, - Capital, Shares, Debentures, Insiders' trading, - RBI, IRDA, MRTTP, Role of SEBI,	5
Chapter 8: Macroeconomics and Law - Inequality; Contract theory of Distributive justice - Economic and social costs of poverty - Wealth distribution by Liability Rules - Taxation and efficiency - National and global environmental problems and international environmental agreements — their legal and economic implications	6
Practicum - Hold the moot court in the classroom and let there be discussion consisting of at least two or more different views on National and Global environment problems and acts - Discuss the case studies on Economic and social costs of poverty and consumer court judgements protecting the consumers	

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		



ಮುಖ್ಯಸ್ಥರು

ಅಧಿಕಾರಾನ್ವಿತ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
ವಿಭಾಗ ಗುರುಬಾಗ್ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

References

1	Bouckaert, B. and G. De Geest (Ed.) (1999), Encyclopaedia of Law and Economics, (Volume I to V), Edward Elgar Publishing Ltd., U.K.
2	Cooter, R.D. and T.S. Ulen, (2000), Law and Economics, (3rd Edition), Addison Wesley, New York.
3	Dan-Schmidt, K.G. and T.S. Ulen (Ed.) (2000), Law and Economic Anthology, Addison Wesley, New York.
4	Newman, P. (Ed.) (1998), The New Palgrave Dictionary of Economics and Law, Stockton Press, New York.
5	Oliver, J.M. (1979), Law and Economics, George Allen and Unwin, London.
6	Posner, R.A. (1998), Economic Analysis of Law, (5th Edition), Little Brown, Boston.
7	Posner, R.A. and F. Parisi (Eds.) (1997), Law and Economics, Edward Elgar Publishing Ltd., U.K.
8	Massey, I.P. (1995), Administrative Law, Eastern Book Company, Lucknow.
9	Indian Law Institute, Annual Survey of Indian Law, Indian Law Institute, New Delhi.


ಮುಖ್ಯಸ್ಥರು
ಅರ್ಥಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
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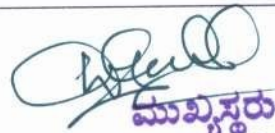
Program Name	BSc in Economics	Semester	Fourth Semester
Course Title	Economics of GST		
Course Code:	OE 4.4	No. of Credits	3
Contact hours	42 Hours	Duration of SEA/Exam	2 Hours
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to: CO1. Acquire knowledge on indirect taxes with special reference to GST CO2. Acquire the theoretical and application knowledge of GST and its Evolution in India CO3. To enable the students to understand the GST Law, ITC, Valuation of supply and returns CO4. Simple calculation of GST and Input Tax Credit, Valuation of Supply (Numerical on valuation and calculation of tax)	
Contents	42 Hrs
Unit-1: Introduction to Economics of GST	14 Hrs
Chapter 1: Indirect taxes before GST - Indirect Taxes-Meaning, Types with examples - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); - Concept of VAT: Meaning, Variants and Methods;	5
Chapter 2: Reforms in Indirect Taxes - Major Defects in the structure of Indirect Taxes prior to GST; Need for Tax reforms - Kelkar committee on Tax Reforms	4
Chapter 3: Introduction to GST - Rationale for GST; - Constitution [101st Amendment] Act, 2016; - GST- Meaning, Overview of GST - Taxes subsumed under GST - Territorial Jurisdiction of GST	5



ಮಾನ್ಯ ಪ್ರಾಚಾರ್ಯರು
 ಆರ್ಥಿಕಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
 ವಿಭಾಗ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

- Multiple rates of GST - Recent reforms in GST	
Practicum: - Group Discussions on Indirect Taxes defects prior to GST - Assignment on Types of Indirect Taxes prior to GST and After introduction of GST	
Unit – 2 Fundamentals of GST	12 Hrs
Chapter 4: GST Structure in India, - GST: Advantages and Disadvantages - One Nation-One Tax, - Structure of GST; - Features of Single and Dual GST Model	4
Chapter 5: Dual GST Mode and GST Council - Dual GST Mode in India: 1 SGST, CGST, UTGST & IGST); - Goods and Services Tax Network [GSTN], - GST Council; Creation, Members, Decisions, Compensation to states. - GST Network, - Registration,	4
Practicum: - Group Discussions on advantages and disadvantages of GST - Hold the moot of GST Council in the class room and decide the different slabs of GST	4
Unit -3: Taxes and Duties	16 Hrs
Chapter 6: Transactions and taxes covered and not covered - Transactions and taxes covered under GST - Taxes and duties outside the purview of GST - Tax structure Computation - Administration of Tax on items containing alcohol, petroleum products, tobacco products - Taxation on services	4



ಮಾನ್ಯವಿಶ್ವವಿದ್ಯಾನಿಲಯ
ಅಧೀನದಲ್ಲಿರುವ ಮತ್ತು ಸಂಶೋಧನಾ
ವಿಭಾಗದ ಗುರುತುಗಳ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

References	
1	The Central Goods and Services Tax, 2017
2	The Integrated Goods and Services Tax, 2017
3	The Union Territory Goods and Services Tax, 2017
4	The Goods and Services Tax (Compensation to States), 2017
5	The Constitution (One hundred and First Amendment) Act, 2016
6	Gupta, S.S. , <i>GST- How to meet your obligations (April 2017)</i> , Taxmann Publications
7	Datey, V.S. (2019) . <i>Indirect Taxation</i> . New Delhi <i>Vastu and Sevakar Vidhan</i> by Government of India
8	Mehrotra, H.C. & Goyal, S.P.(2019), <i>Indirect Taxes</i> , Agra: Bhawan Publications.


ಮುಖ್ಯಸ್ಥರು
 ಅಧಿಕಾರವು ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ
 ವಿಭಾಗ ಗುರುತಿಸಿ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

Chapter 7: Levy and Collection of Tax - Taxable event- “Supply” of Goods and Services - Place of Supply: Within state, Interstate Levy and Collection - Import and Export; Time of supply - Valuation for GST- Valuation rules, - Taxability of reimbursement of expenses; - Exemption from GST: Small supplies and Composition Scheme Classification of Goods and Services: Composite and Mixed Supplies.	6
Chapter 8: Input Tax Credit - Eligible and Ineligible Input Tax Credit - Apportionments of Credit and Blocked Credits - Tax Credit in respect of Capital Goods - Recovery of Excess Tax Credit - Availability of Tax Credit in special circumstances - Transfer of Input Credit (Input Service Distribution) - Payment of Taxes; Refund; Doctrine of unjust enrichment	6
Practicum - Simple illustrations on calculation of GST and Input Tax Credit, - Valuation of Supply (Numerical on valuation and calculation of tax) - Simple calculation Adjustment of Input tax credit against output CGST, SGST, IGST.	

Pedagogy: Classroom lecture, tutorials, Problem solving exercise

Formative Assessment for C1 & C2		
Assessment Occasion/ type	Marks	
	C1	C2
Internal Test	10	10
Assignment/Seminar	05	
Quiz	05	
Case study / Field work / Project work/ Industrial Visit and Prepare a report	-	10
Total	40 Marks	
Formative Assessment as per NEP guidelines are compulsory		