

**JSS COLLEGE FOR WOMEN (AUTONOMOUS)
SARASWTHIPURAM, MYSURU-09**

DEPARTMENT OF ECONOMICS

NEW SYLLABUS (Revised NEP)

2024-25

BA in Economics with SEP scheme effective from 2024-2025

**BA in Economics with Revised NEP
scheme effective from 2025-2026**

**UNIVERSITY OF MYSORE
Bachelor of Arts [B.A./B.Sc] SEP ECONOMICS**

Paper No.	Paper Code No.	Semester	Title of the Paper	No. of Credits [L:T:P]	I.A. Marks [C1+C2]	Theory Exam: C3	Total Marks
Discipline Specific Course [DSC]/Major to be offered during I- IV Semester							
1	DSC-1	I	Principles of Microeconomics	L:5+T:0=5	10+10	80	100
2	DSC-2	II	Principles of Macroeconomics	L:5+T:0=5	10+10	80	100
3	DSC/Major-3	III	Mathematics and Statistics for Economics	L:5+T:0=5	10+10	80	100
	Electives: ANY TWO	III	Ele:3.1 Rural Economics Ele:3.2 Economics of Insurance Ele:3.3 Economics of Human Development Ele:3.4 Economics of Infrastructure	L:3+T:0=3	10+10	80	100
4	DSC/Major-4	IV	Indian Economy	L:5+T:0=5	10+10	80	100
	Electives: ANYONE	IV	Ele:4.1 Entrepreneurial Economics Ele:4.2 Economics of GST	L:3+T:0=3	10+10	80	100
5	Practical/Skill	IV	E-filing of ITRs	L:2+T:P:0=2	05+05	40	50
Note: *Elective courses: Student can choose ANY TWO in 3 rd and ANY ONE in 4 th Semester							

Note: *Number of Students for Elective Course is **Minimum of 15 INSTRUCTIONS:**

- Credits Per DSC/Major Paper per week in I, II, III and IV Semester =05 Credits [L:5+T:0]
- Workload Per DSC/Major Paper per week in I, II, III and IV Semester =05 Hours [L:5+T:0]
Credits Per Elective Paper per week in I, II, III and IV Semester =03 Credits [L:3+T:0]
Work Load Per Elective Paper per week in I, II, III and IV Semester =03 Hours [L:3+T:0]

Number of Marks for Each DSC: 100 Marks

Out of 100 Marks: C3=80 Marks is for Theory Examination [Comprehensive End-Semester Examination]
C1+C2=10+10=20 Mark [Continuous Assessment] [for each Course in 6 Semesters]

20 Marks for C1 & C2 shall have the break-up as follows:

C1: 05 Marks for the First Test + 5 Marks for Assignment/Seminar

C2: 05 Marks for the First Test + 5 Marks for Seminar/Assignment

3. Number of Marks for SKILL/PRACTICAL PAPER: 50 Marks

Out of 50 Marks: C3=40 Marks I for Theory Examination [Comprehensive End-Semester Examination]
C1+C2=05+05 Marks [Continuous Assessment]

10 Marks for SKILL/PRACTICAL PAPER, C1, C2 & C3 shall have the break-up as follows:

C1: 05 Marks for the TEST

• **B.A .Economics Courses: Under Choice Based Credit System[CBCS]**

DSC	Discipline Specific Course	L: T: P: Lecture: Tutorials:Practical
ELE	:Elective	C1, C2 and C3
PRACTICAL/SKILL		

PATTERN OF QUESTION PAPER FOR DSC & ELECTIVE SEMESTER END EXAMINATION

Pattern of Question Paper shall consist of Very Short, Short and Long Answer Questions.

Pattern of Question Paper for Final Exam:

Part I: (Very Short Answer) 10 out of 12 Questions x 02 Marks for each Question = 20 Marks **Part II:*** (Short Answer) 08 out of 10 Questions x 05 Marks for each Question = 40 Marks **Part III:**** (Long Answer) 02 out of 04 Questions x 10 Marks for each Question = 20 Marks

Written Examination: C3 = 80 Marks

[C1: 5 Marks for Test & 5 Marks for Assignment + C2: 10 Marks for Test]: **C1 + C2 = 20 Marks**

TOTAL = 100 Marks

PATTERN OF QUESTION PAPER FOR PRACTICAL/SKILL EXAMINATION

Pattern of Question Paper shall consist of Very Short, Short and Long Answer Questions.

Pattern of Question Paper for Final Exam:

Part I: (Very Short Answer) 03 out of 05 Questions x 05 Marks for each Question = 15 Marks **Part II:*** (Short Answer) 01 out of 02 Questions x 10 Marks for each Question = 10 Marks **Part III:**** (Long Answer) 01 out of 02 Questions x 15 Marks for each Question = 15 Marks

Written Examination : C3 = 40 Marks

[C1: 5 Marks for Test & 5 Marks for Assignment/Seminar]: **C1 + C2 = 10 Marks**

TOTAL = 50 Marks

Note: Medium of Instruction is English

However, the Students have an option to write the Examination in Kannada or English
Question Papers will be set both in English & Kannada

B.A.Economics
I SEMESTER
PRINCIPLES OF MICROECONOMICS

Paper Code: Econ. DSC-1

Credits Per Week: L:5+T:0=5
[work load per week: L:5+T:0=5 hours]

Module-1: The Fundamentals of Economics

Meaning of Economics - Microeconomics: Meaning - Nature and Scope - Importance and Limitations - Basic Problems of an Economy - Production Possibility Curves.

Module-2: Consumer Behaviour

Cardinal Analysis: the Concept of Utility- the Law of Diminishing Marginal Utility- Law of EquiMarginal Utility - Theory of Consumer's Surplus.

Ordinal Analysis: Indifference Curves - Meaning - Indifference Schedule - Indifference Map - Properties of Indifference Curves - Consumers' Equilibrium-Price Effect

Module-3: Theory of Demand and Supply

Demand: Meaning, Determinants of Demand, the Demand Schedule - the Law of Demand - Exceptions to the Law of Demand - Elasticity of Demand: Meaning- Types: Price, Income and Cross Elasticity - Measurement of Price Elasticity of Demand.

Supply: Meaning, The Law of Supply, Determinants of Supply.

Module-4: Production, Cost and Revenue

Production Function-The Law of Variable Proportions -The Law of Returns to Scale.

Concepts of Costs, Short-Run and Long-Run Cost Curves.

Concepts of Revenue: Total, Average and Marginal Revenue Curves.

Module-5: Price and Output Determination under Different Markets

Markets and Role of Time Element

Features, Price and Output Determination under:

- a. Perfect Competition
- b. Monopoly: Price Discrimination
- c. Monopolistic Competition
- d. Oligopoly: Types

References:

1. McConnel R.Campbell and Stanley Brue.16thEdition, Microeconomics, McGraw Hill Irwin, NY.
2. Mithani D.M. Modern Economic Analysis, Himalayan Publishing House, Mumbai.
3. Mukherjee Sampat. Modern Economic Theory, New Age International Publishers, New Delhi.
4. Samuelson.P.A. Economics, Tata McGraw-Hill Publishing Co., Limited, New Delhi.
5. Sen Anindya. Microeconomics: Theory and Applications, Oxford

II SEMESTER
PRINCIPLES OF MACROECONOMICS

Paper Code: Econ. DSC-2

Credits Per Week: L:5+T:0=5
[Work Load per Week: L:5+T:0=5 Hours]

Module-1: An overview of Macroeconomics

Macroeconomics: Meaning, Types and Scope - Importance and Limitations - Basic Concepts of Macroeconomics, Stocks, Flow and Equilibrium - National Income: Concepts: GDP, GNP, NDP, NNP, NI, PI, DPI and Per capita Income - Circular Flow of Income.

Module-2: Classical Theory of Employment

Assumptions of Classical Theory - Say's Law of Market - Wage - Price Flexibility (Pigou's Version) - Saving and Investment Equality - Evaluation of the Classical Theory of Employment.

Module-3: Keynesian Theory of Income and Employment

Concepts of Effective Demand and its Determinants.
Equilibrium Level of Income and Employment.

Consumption Function: Factors Affecting Consumption Function, Psychological Law of Consumption

Investment Function: Factors Affecting Investment Function.

Multiplier and Accelerator.

Module-4: Inflation, Deflation and Business Cycle

Inflation: Meaning, Types, Causes and Effects
Deflation: Meaning, Types, Causes and Effects
Business Cycle: Meaning, Types, Phases and Measures to Control Business Cycle.

Module-5: Macroeconomic Policy

Monetary Policy: Objectives and Importance - Quantitative and Qualitative Measures of Credit Control. Fiscal Policy: Objectives and Importance - Tax, Expenditure, Debt and Budgetary Measures.

References:

- 1: Mithani. D.M. Modern Economic Analysis, Himalaya Publishing House, Mumbai.
2. Ahuja, H.L. Macroeconomics (Theory & Policy). S. Chand & Company, New Delhi.
3. Mukherjee Sampat. Modern Economic Theory, New Age International Publishers, New Delhi.
4. Samuelson. P.A. 18th Edition, Economics, Tata Mc Graw-Hill Publishing Com., Limited, New Delhi.
5. Vaish. M.C. Macroeconomic Theory, Wishwa Prakashan, New Delhi.
6. Jhingan M.L. Macroeconomic Theory, 11th Edition

III-SEMESTER

MATHEMATICS AND STATISTICS FOR ECONOMICS

Code No: Econ.DSC/Major-3

[Credits Per Week: L: 5+T: 0=5]
[Work Load per Week: L: 5+T: 0=5Hours]

Program Name	BA in Economics	Semester	Third Semester
Course Title	Rural Economics		
Course Code:	HLC-344-Ele	No. of Credits	3
Contact hours	3 Hours	Duration of SEA/Exam	3 Hours
Formative Assessment Marks	20	Summative Assessment Marks	80

Module-1: Introduction

Nature and Scope of Mathematical Economics - Importance and Limitations of Mathematics in Economic Theory. Set: Meaning, Types Union of Sets and Intersection of Sets, Venn-diagram. Functions and Functional Relationship: Variables, Constants, and Parameters: Absolute and Arbitrary Constant, Equation and Identities. Functions: Linear and Non-Linear Function.

Module-2: Application of Linear Functions

Equilibrium of Supply and Demand: Impact of Specific Tax and Subsidy on Equilibrium

Module-3: Derivatives of Function

Concept of Continuity and Limit-Rules of Differentiation: Derivation of MR and MC. Elasticity of Demand - Revenue and Profit Maximization and Cost Minimization.

Module-4: Introduction of Statistics

Definition, Scope and Importance of Statistics in Economics and its Limitation Sources of Data: Primary and Secondary Sources.

Module-5: Measures of Central Tendency and Dispersion

Measures of Central Tendency: Arithmetic Mean, Median and Mode
Measures of Dispersion: Range, Inter-Quartile Range, Mean Deviation and Standard Deviation, Correlation. Introduction to Index Numbers.

References:

1. Gupta S.P. *Statistical Methods*, S.Chand, New Delhi.
2. Anderson David R, Dennis J.Sweeney and Thomas A.Williams.(2002) *Statistics for Business and Economics*, Thomson South-Western, Singapore.
3. Bose D. *An Introduction to Mathematical Economics*, Himalaya Publishing House, Mumbai.
4. Veerachamy R. *Quantitative Methods for Economics*, New Age International(P)Ltd., New Delhi.

B.A. Economics

III SEMESTER
RURAL ECONOMICS

Code No: Econ. Ele-3.1

Credits Per Week: L:3+T:0=3
[Work Load perWeek:L:3+T:0=3Hours]

Program Name	BA in Economics	Semester	Third Semester
Course Title	Rural Economics		
Course Code:	HLC-344-Ele	No. of Credits	3
Contact hours	3 Hours	Duration of SEA/Exam	3 Hours
Formative Assessment Marks	20	Summative Assessment Marks	80

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

- CO1. To Understand the basics of rural development,
- CO2. To study the characteristics, problems, and programmes of rural redevelopment
- CO3. To study the trends and patterns of economic activities in rural areas
- CO4. To study the role of infrastructural facilities and governance in rural development
- CO5. To enable the students to know about significance of rural enterprises and agricultural allied activities.

Program outcomes (Pos): Rural economics refers to a system that enables digital transactions in rural areas. It helps promote cashless payments, financial inclusion and transparency in rural trade and banking.

Chapter:1-Introduction and Approach to Rural Economy:

Meaning and objectives of rural economy- Characteristics of Rural Economy-Indicators of rural development- Concepts of inclusive and sustainable development. Gandhian model: Community development approach, minimum needs approach, integrated rural development and Inclusive growth approach.

Chapter-2: Rural Banking, Finance and Infrastructure

Credit Co-operative Societies- Regional Rural Banks - Role of NABARD- Microfinance institutions Educational and health infrastructure- Housing and Sanitation. Drinking water supply - Rural transport and communication rural electrification.

Chapter3-RuralDevelopmentProgrammes

Wage employment programmes- Self-employment and Entrepreneurship Development Programmes - Rural Housing Programmes - Rural Sanitation Programmes.

References:

1. Chambers,R.(1983):*RuralDevelopment:PuttingtheLastFirst*,Longman,Harlow.
2. Dandekar,V.M.andN.Rath(1971):*PovertyinIndia*,GIPE,Pune.
3. Dantwala,M.L.(1973):*PovertyinIndia:ThenandNow,1870-1970*,Macmillan,Bombay.
4. Gupta.K. R.(Ed)(2003):*RuralDevelopmentinIndia*,AtlanticPublishersandDistributors, NewDelhi.
5. Jain,GopalLal(1997):*RuralDevelopment*,MangalDeepPublications,Jaipur,
6. Singh,Katar (1986):*RuralDevelopment:Principles,PolicesandManagement*,Sage Publications,New Delhi, (Second Edition).
7. Karalay, G. N. (2005): *Integrated Approach to Rural Development: Polices, Programmes and Strategies*, Concept Publishing Company, New Delhi.
8. Maheshwari,S.R.(1985):*RuralDevelopmentinIndia*,Sage,PublicationsNewDelhi.
9. SatyaSundaram,I.(1997):*RuralDevelopment*,HimalayaPublishingHouse,Delhi.
10. Mehta, Shiv R. (1984): *Rural Development Polices and Programmes*, Sage Publications, New Delhi.
11. Tyagi,B.P.(1998):*AgriculturalEconomicsandRuralDevelopment*,JaiPrakashMathand Co.,Meerut.
12. SomashekarNe.Thi.(2022)*ಕೃಷಿ ಮತ್ತು ರೂರಲ್ ಡಿವಲಪ್‌ಮೆಂಟ್*,Siddalingeswarapublication,Kalburgi.
13. H.R.KrishnaiahGowda(2022)*ಕೃಷಿ ಮತ್ತು ರೂರಲ್ ಡಿವಲಪ್‌ಮೆಂಟ್*,Mysorebookhousepublication,Mysore

**III SEMESTER
ECONOMICS OF INSURANCE**

CodeNo:Econ.Ele-3.2

CreditsPerWeek:L:3+T:0=3
[WorkLoadperWeek:L:3+T:0=3 Hours]

Chapter1.IntroductiontoEconomicsofInsurance

Definition, Scope and Importance of insurance- Brief history of insurance - How insurance works? –
Clauses of insurance and assumptions, -conceptofGeneralInsurance-TypesofGeneralInsurance.

Chapter2.InsurancePlanning

Types of Insurance Planning-Wealth accumulation plan and Life Cycle Planning – Tax advantage and tax
non-advantage- Essentials of individual retirement planning - Investing on pension plan, basic principles
of pension plans - Pension Plans in India

Chapter3.Life,Health and Legislation Insurance

Fundamentals of Life and Health Insurance, functions of Life and Health Insurance - Health Insurance
and Economic Development. Health Insurance products, Health Insurance underwriting - Health
Insurance claims. The Insurance Act-1938 - Insurance Regulatory and Development Authority of India
(IRDAI), performance of IRDAI.

References

1. Chambers,R.(1983):*RuralDevelopment:PuttingtheLastFirst*,Longman,Harlow.
2. Dandekar,V.M.andN. Rath (1971):*PovertyinIndia*,GIPE,Pune.
3. Dantwala,M.L. (1973):*Poverty inIndia:Thenand Now,1870-1970*, Macmillan,Bombay
4. Gupta. K .R. (Ed) (2003):*Rural Development in India*, Atlantic Publishers and Distributors, New
Delhi.
5. Jain,GopalLal(1997):*RuralDevelopment*,MangalDeepPublications,Jaipur,
6. Singh, Katar(1986): *Rural Development: Principles, Policies andManagement*, Sage Publications,
New Delhi, (Second Edition).
7. Karalay,G.N.(2005):*IntegratedApproachtoruralDevelopment:Policies,Programmesand
Strategies*, Concept Publishing Company, New Delhi.
8. Maheshwari,S.R.(1985):*RuralDevelopmentinIndia*,Sage,PublicationsNewDelhi.
9. SatyaSundaram,I.(1997):*RuralDevelopment*,HimalayaPublishingHouse,Delhi.
10. Mehta,ShivR.(1984):*RuralDevelopmentPoliciesandProgrammes*,SagePublications,NewDelhi.
11. Tyagi, B. P. (1998):*Agricultural Economics and RuralDevelopment*,Jai Prakash Math and Co.,
Meerut.

IV SEMESTER
ECONOMICS OF HUMAN DEVELOPMENT

CodeNo:Econ.Ele-3.3

CreditsPerWeek:L:3+T:0=3
[WorkLoadperWeek:L:3+T:0=3Hours]

Chapter1: Introduction to Human Development

Human Development : meaning, definition, importance and objectives, Basic needs approach- Quality of life approach - Capability approach, Human resource development (HRD) and Human Resource Management (HRM).

Chapter2: Human Security, Dimensions and Measurement of Human Development-

Economic security - Food security - Health security - Environmental security - Personal security - Community security and Political security.

Dimensions of Human Development: Empowerment: meaning and usage- Cooperation: definition and brief introduction- Equity: concept and usage- Sustainability: meaning and importance- Participation: concept, different forms of participation- Human development & Productivity - Factors determining productivity.

Chapter 3: Measuring Human Development: Need for indices - limitations of per capita GDP as an indicator. - Physical Quality of Life Index (PQLI), - Disability Adjusted Life Years (DALYs), - Social Capability Index. Human Development Index - Method of computing HDI - Critique of HDI. Human Poverty Index (HPI)-Gender-related Development Index (GDI) - Gender Empowerment Measure (GEM).

References:

1. Chelliah,RajaJ.andR.Sudarshan(eds.), (1999), *IncomePovertyandBeyond: HumanDevelopmentinIndia*, UNDP, SocialSciencePress, NewDelhi
2. Dev,S.Mahendra,PiushAntony,V.Gayathri,andR.P.Mamgain, (2001), *SocialandEconomicSecurityinIndia*, InstituteforHumanDevelopment, NewDelhi
3. GovernmentofIndia, *NationalHumanDevelopmentReport(2002)*, PlanningCommission, NewDelhi
4. JayaGopal,R: (2019) *Human ResourceDevelopment: Conceptualanalsis andStrategies*, Sterling Publishing Pvt. Ltd., New Delhi
5. NareshGupta(2019), *HumanDevelopmentinIndia*, EmeraldPublishers.
6. Nadler, Leonard(2004). *CorporateHumanResourceDevelopment*, VanNostrandReinhold, ASTD, NewYork
7. PadmanabhanNair(2007) *HumanDevelopmentIndex: AnIntroduction(EconomySeries)*, ICFAIUniversityPress
8. Papalia, D.E., Olds, S.W. and Feldman, R.D. (2006). *Humandevelopment*. 9thEd. NewDelhi: TataMcGraw-Hill.
9. Rao, T.V and Pareek, Udai(2005) *Designingand ManagingHumanResourceSystems*, OxfordIBHPub.Pvt.Ltd., New Delhi.
10. Rao, T.V: (2005), *ReadingsinHRD*, OxfordIBHPub.Pvt.Ltd., NewDelhi,
11. Viramani, B.RandSeth, Parmila(2001) *EvaluatingManagementDevelopment*, VisionBooks, NewDelhi.
12. Rao, T.V. (et.al)(2003) *HRDintheNewEconomicEnvironment*, TataMcGraw-HillPub.Pvt.Ltd., NewDelhi,.
13. Rao, T.V: *HumanResourceDevelopment*, SagePublications, NewDelhi.
14. Viramani, B.RandRao, Kala: *EconomicRestructuring, Technology Transferand HumanResourceDevelopment*, ResponseBooks, NewDelhi
15. United Nations Development Programme (2005); ' *Course Curriculum onHuman Development-AnOutline* ', New Delhi

Module-1:Introduction

Infrastructure and Economic Development - Infrastructure as a Public Good - Social and Physical infrastructure - Special Characteristics of Infrastructural Facilities.

Module-2: Transport and Communication

The Structure of Transport Costs and Location of Economic Activities - Principle of Pricing - Special Problems of individual Modals of Transport - Urban and Metropolitan Transportation Planning. Structure of Telecommunication Sector - Price Determination -Characteristics of Postal Services - Criteria for Fixation of Postal Rates-TRAI.

Module-3:SocialInfrastructure

Organization and Financing of Supply of Social Services-Private versus Public Sector Financing - Recent Debate about the Fixation of Prices of Social Services –Development of Social Services in the Successive Indian Plans.

References:[Please refer to the Latest Editions]

1. Indian Council of Social Science Research(ICSSR) (1976)*Economics of Infrastructure*, Vol-IV,New Delhi.
2. Kneafsey J.T.,(1975)*Transportation Economic Analysis*,Lexington,Tryouts.
3. National Council of Applied Economic Research(NCAER)*India Infrastructure Report: Policy Implications for Growth and Welfare*, New Delhi.
4. Norton H.S.,(1971)*Modern Transportation Economics*, C.E.Merrill,London.
5. Parikh,K.S.(Ed)*India Development Reports*,OxfordUniversityPress,NewDelhi.

Program Name	BA in Economics	Semester	Forth Semester
Course Title	Indian Economy		
Course Code:	HLD-340	No. of Credits	5
Contact hours	5 Hours	Duration of SEA/Exam	3 Hours
Formative Assessment Marks	20	Summative Assessment Marks	80

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

CO1: Understand the basic structure, features and evolution of the Indian economy

CO2: Analyze the key sectors of the Indian economy-agriculture, industry, and service sector

CO3: Evaluate the role of planning ,NITI Aayog and fiscal fiscal and monetary policies in India's economic development.

Program outcomes (Pos):

Develop a comprehensive understanding of economic concepts, theories and their applications in real – world situations and enhance decision making and problem solving abilities through the study of economic models and empirical evidence.

Module-1: Structure of Indian Economy

Features of Indian Economy - Population: Size and Growth Rate of Population in India - Population Policy (2000).

National Income of India: National Income Estimates in India - Trends and Composition – Difficulties of Measuring National Income in India. Poverty, Unemployment and Inequalities of Income in India - Measures to Check Poverty and Unemployment

Module-2: Agriculture Sector in India

Place of Agriculture in the National Economy since1991-National Agriculture Policy-Food Security in India - Modernization of Indian Agriculture- Problems of Agricultural Sector in India. Need for Sustainable Agriculture in India.

Module-3: Indian Industries

Importance of Industrialization-IndustrialPoliciesince1991-Problems of Large-Scale Industries

-Role and Problems of MSMEs,-Emergence of IT-Industry.

Module-4: Tertiary Sector in India

India's Foreign Trade: Trends, Composition and Direction of Foreign Trade in India-India's Balance of Payments Since 1991.

Reserve Bank of India: Functions and Credit Control Measures-Demonetization.

Module-5: Planning and Development in India

An over view of Five Years Plans–New Economics Policy: NITI Aayog – Budgetary system in India: Recent Union Budget -Taxation in India-GST – 15th Finance commission.

References:

1. Agarwal A.N. *Indian Economy: Problems of Development and Planning*, Wishwa Prakashan, New Delhi.
2. Dutt Ruddar and Sundaram K.P.M. *Indian Economy*, S. Chand and Co New Delhi.
3. Misra S.K and V.K Puri. *Indian Economy*, Himalaya Publishing House, Mumbai.
4. Romesh Singh. *Indian Economy*, McGraw Hill Education, New Delhi.

IV SEMESTER

ENTREPRENEURIAL ECONOMICS

CodeNo:Econ.Ele-4.1

CreditsPerWeek:L:3+T:0=3
[WorkLoadperWeek:L:3+T:0=3 Hours]

Chapter 1: Entrepreneur and Entrepreneurship- Meaning, Definitions, Evolution, types, Characteristics, qualities and functions of entrepreneur- Distinction between entrepreneur and manager, Distinction between entrepreneur and entrepreneur. Role and importance of Entrepreneurship in economic development, Factors influencing entrepreneurship.

Chapter2:Role of Innovation&Creativity

Innovation- Meaning and importance of innovation; Types of innovation; Sources of innovation; Conditions for effective innovation at Organization level. Entrepreneurship development programme (EDP) in India– Objectives, phases, and inputs of EDP; - Government initiatives for entrepreneurship – Make in India, Start-up India and MUDRA.

Chapter3: Entrepreneur Assistance

Entrepreneur Assistance: Assistance to an entrepreneur-Industrial Park and Special Economic Zone (Meaningandfeatures)-Financialassistancebydifferentagencies-License, Environmental Clearance, e-tender process, Exemptions: Excise and income tax - Quality Standard: ISO

References:

1. DonaldFKuratko (2014) “Entrepreneurship–Theory,ProcessandPractice”,9thEdition,CengageLearning.
2. Khanka.S.S.,(2013)“EntrepreneurialDevelopment”S.Chand&Co.Ltd.,RamNagar,NewDelhi,
3. Kuratko and Rao, Entrepreneurship: ASouth Asian Perspective; Ferrell, Fraedrich, Farrell, BusinessEthics, Cengage Learning Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
4. Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. Global Pvt. Ltd., NewDelhiSS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
5. Desai, Vasant.DynamicsofEntrepreneurialDevelopmentandManagement.Mumbai,HimalayaPublishing House.
6. Plsek, Paul E. Creativity, Innovation and Quality (Eastern Economic Edition), New Delhi:Prentice-Hallof India. ISBN-81-203-1690-8.
7. Singh,NagendraP.EmergingTrendsInEntrepreneurshipDevelopment.NewDelhi:ASEED.
8. EntrepreneurshipDevelopment and BusinessEthics-MK Nabi,KC Rout, Vrinda Publications (P)Ltd.
9. Robert Hisrich and Michael Peters, Entrepreneurship, Tata Mc Graw– Hill Vasant Desai, Entrepreneurship.
10. MarcJDollinger,Entrepreneurship–StrategiesandResources,Pearson Education.
11. VenkateshwaraRaoandUdaiPareek,(Eds)DevelopingEntrepreneurship-AHandbook

**IV SEMESTER
ECONOMICS OF GST**

CodeNo:Econ.Ele-4.2

CreditsPerWeek:L:3+T:0=3
[WorkLoadperWeek:L:3+T:0=3Hours]

Program Name	BA in Economics	Semester	Forth Semester
Course Title	Economics of GST		
Course Code:	HLD-344-Ele	No. of Credits	3
Contact hours	3 Hours	Duration of SEA/Exam	3 Hours
Formative Assessment Marks	20	Summative Assessment Marks	80

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

CO1: GST is a comprehensive Indirect tax that replaces multiple other taxes

CO2: It simplifies the tax system, promotes a unified market, reduces tax evasion and boosts economic growth.

Program outcomes (Pos):

Understand the concept, structure, and impact of GST on the Indian economy and apply GST concepts in real life business and accounting situations effectively.

Chapter1: Indirect taxes before GST and Reforms in Indirect Taxes

Frame work of Indirect Taxes before GST(Taxation Powers of Union &State Government) -Concept of VAT- Major Defects in the structure of Indirect Taxes prior to GST; Need for Tax reforms - Kelkar committee on Tax Reforms. Rationale for GST - Constitution [101st Amendment] Act, 2016 - GST-Meaning, Overview of GST - Taxes subsumed under GST.

Chapter2: GST Structure in India,

GST: Advantages and Disadvantages – One Nation-One Tax – Structure of GST -Features of Single and Dual GST Model-Dual GST Mode in India: ISGST, CGST,UTGST&IGST)-Goods and Services Tax Network[GSTN]-GSTCouncil;Creation,Members,Decisions,Compensation to states-GSTNetwork – Registration.

Chapter 3: Transactions and taxes covered and not covered

B.A.Economics

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.

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., *GST - How to meet your obligations (April 2017)*, Taxmann Publications
7. Datey, V.S. (2019). *Indirect Taxation*. New Delhi Vastu and Sevakar Vidhan by Government of India.
8. Mehrotra, H.C. & Goyal, S.P. (2019), *Indirect Taxes*, Agra: Bhawan Publications.

IV SEMESTER

E-filing ITRs

CodeNo:Econ.Pra/Skl-4.1

CreditsPerWeek:L:2+T:0=2
[WorkLoadperWeek:L:2+T:0=2Hours]

Chapter-1 Introduction of E-Filing:

Meaning of e-filing - Difference between e-filing and manual filing of returns - Benefits and limitations of e-filing- Types of e-filing - Introduction to Income Tax: Basic terminology - Types of assesses - Income taxable under different heads - Basics of computation of total income and tax liability - Deductions available from gross total income- Application for PAN card - Due date of filing of income tax return.

Chapter-2 TDS Return, Digital Signature and E-Filing

Introduction to TDS- Provisions relating to advance payment of tax - schedule for deposit of TDS- schedule for submission of TDS returns - Prescribed forms for filing TDS return.

References:

1. <http://www.incometax.gov.in>