JSS MAHAVIDYAPEETA

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE

(AUTONOMOUS)

OOTY ROAD, MYSURU-570025

DEPARTMENT OF ECONOMICS

Revised Syllabus for Undergraduate (UG)

Proposed CBCS & CAGP Scheme of Study for

Bachelor of Arts (B.A.) Economics

Revised and applicable for the Academic Year 2026–27

As per the decision of the Karnataka State Higher Education Council 2024–25

Framework and Syllabus for I - VI Semesters

(for the Academic Year 2026-27)

Semester	Course Type	Course Code	Title of the course	No. of Credits (L+T+P)	Total Credit	Teaching hrs./week	Evaluation Pattern			
							C1	C2	C3	Total Marks
I	DSC-1	GEC101	Principles of Microeconomics	5+0+0	5	5	10	10	80	100
II	DSC-2	GEC201	Principles of Macroeconomics	5+0+0	5	5	10	10	80	100
III	DSC-3	GEC301	Mathematics and Statistics for Economics	5+0+0	5	5	10	10	80	100
III	Elective **ANY TWO**	GEC313	**Ele:3.1** Rural Economics **Ele:3.2** Economics of Insurance **Ele:3.3** Economics of Human Development **Ele:3.4** Economics of Infrastructure	2+0+0	2	2	05	05	40	50
IV	DSC-4	GEC401	Indian Economy	5+0+0	5	5	10	10	80	100
IV	Elective **ANY ONE**	GEC413	**Ele:4.1** Entrepreneurial Economics **Ele:4.2** Economics of GST	2+0+0	2	2	05	05	40	50
IV	Practical / Skill	GEC412	E-filing of ITRs	2+0+0	2	2	05	05	40	50

Semester	Course Type	Course Code	Title of the course	No. of Credits (L+T+P)	Total Credit	Teaching hrs./week	Evaluation Pattern			
							C1	C2	C3	Total Marks
V	DSC-5.1	GEC501	International Economics	4+0+0	4	4	10	10	80	100
V	DSC-5.2	GEC502	Public Economics	4+0+0	4	4	10	10	80	100
V	Practical/ Skill	GEC512	Research Methodology	2+0+0	2	2	05	05	40	50
VI	DSC-6.1	GEC601	Development Economics	4+0+0	4	4	10	10	80	100
VI	DSC-6.2	GEC602	Managerial Economics	3+0+0	3	3	10	10	80	100
VI	Practical/ Skill	GEC612	Digital Literacy Or Financial Literacy	2+0+0	2	2	05	05	40	50

INSTRUCTIONS:

1. Credits Per DSC Course from I -IV semesters: 05 Credits
2. One Hour of Lecture is equal to 1Credit
3. Credits Per Elective Paper per week in III and IV Semester: 02 Credits
4. Total Marks for Each DSC Course:100 Marks
5. Number of Marks for Elective Paper & Skill/Practical Paper: 50 Marks

Note:

Medium of Instructions English

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

Minimum Passing Marks will be as decided by the University

Bachelor of Arts (B.A.) – Economics

Programme Outcomes

After completing the B.A. Economics programme, students will be able to:

1. Apply the principles and concepts of microeconomics and macroeconomics to understand economic issues and contribute to policy formulation and planning.
2. Explain, interpret and analyse key economic models, theories and concepts using appropriate diagrams and analytical tools.
3. Apply economic reasoning and analytical skills to understand and address real-world economic problems and everyday situations.
4. Analyse current economic events and issues and critically evaluate economic policies and policy proposals.
5. Develop critical, analytical and quantitative thinking skills for interpreting economic data and making informed decisions.
6. Demonstrate ethical awareness, leadership skills and professional competencies necessary for effective participation in industry, government and other professional organisations.

GEC101 **B.A.-ECONOMICS**

I SEMESTER

Course Title: DSC-1: PRINCIPLES OF MICRO ECONOMICS	
Total Contact Hours: 70	Course Credits: 5
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 5	Duration of ESA/Exam: 3 hrs.

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

CO1. Understand introductory economic concepts.
CO2. Evaluate theory of Consumer behavior.
CO3. Recognize basic supply and demand analysis.
CO4. Have insight into Production function: Law of variable proportion. Cost and Revenue Concepts
CO5. Describe the various market models and Equilibrium.

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 Behavior

Cardinal Analysis: The Concept of Utility- the Law of Diminishing Marginal Utility-
Law of Equi- Marginal 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. Mc Connel R. Campbell and Stanley Brue.16th Edition, *Microeconomics*, Mc Graw 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 Mc Graw-Hill Publishing Co., Limited, New Delhi.
5. Sen Anindya. *Microeconomics: Theory and Applications*, Oxford University Press, New Delhi

GEC201 **B.A.-ECONOMICS**

II SEMESTER

Course Title: DSC-2: PRINCIPLES OF MACRO ECONOMICS	
Total Contact Hours: 70	Course Credits: 5
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 5	Duration of ESA/Exam: 3 hrs.

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

CO1. Understand Macro Economics and Key variables of Macro Economics.
CO2. Assimilate knowledge on Classical & Keynesian Theories of Income and Employment.
CO3. Gain knowledge about Monetary Policy & Fiscal Policy.
CO4. Evaluate the Concept of Inflation, Deflation and Business Cycle.
CO5. Evaluate macroeconomic policies including monetary and fiscal policy.

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. MacroeconomicTheory,11thEdition

GEC301

B.A.-ECONOMICS

III SEMESTER

Course Title: DSC-3: MATHEMATICS AND STATISTICS FOR ECONOMICS	
Total Contact Hours: 70	Course Credits: 5
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 5	Duration of ESA/Exam: 3 hrs.

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

CO1. Understand the nature and scope and application of mathematical economics.

CO2. Application of functions. And analyze the effects of taxes and subsidies on supply and demand.

CO3. Use differential calculus, analyze demand elasticity, and optimize revenue, cost, and profit.

CO4. Understand the nature of Data and their presentation

CO5. Calculate Descriptive statistics like measures of central tendency and dispersion

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. 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.

Introduction to Index Numbers.

References:

1. Gupta S.P. Statistical Methods, S. Chand, New Delhi.
2. Bose D. An Introduction to Mathematical Economics, Himalaya Publishing House, Mumbai.
3. Veerachamy R. Quantitative Methods for Economics, New Age International (P) Ltd., New Delhi.

GEC313

BA-ECONOMICS

III SEMESTER

Course Title: Elective-3.1: RURAL ECONOMICS	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO1. Understand the characteristics, objectives, and development approaches of the rural economy

CO2. Analyze the role of rural banking, microfinance, and infrastructure in India.

CO3. Evaluate major rural development programmes focused on employment, housing, sanitation, and entrepreneurship.

Chapter-1: Introduction and Approaches 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 and Rural Development Programmes:

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.

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

References:

1. Chambers, R. (1983): Rural Development: Putting the Last First, Longman, Harlow.
2. Gupta.K. R. (Ed) (2003): Rural Development in India, Atlantic Publishers and Distributors, New Delhi.
3. Jain, Gopal Lal (1997): Rural Development, Mangal Deep Publications, Jaipur,
4. Karalay, G. N. (2005): Integrated Approach to Rural Development: Polices, Programmes and Strategies, Concept Publishing Company, New Delhi.
5. Satya Sundaram, I. (1997): Rural Development, Himalaya Publishing House, Delhi.
6. Somashekar Ne. Thi. (2022) Siddalingeshwara publication, Kalburgi.
7. H.R. Krishnaiah Gowda (2022) Mysore book house publication, Mysore.

GEC313

B.A.-ECONOMICS

III SEMESTER

Course Title: Elective-3.2: ECONOMICS OF INSURANCE	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO1. Understand the scope, types, and functioning of insurance

CO2. Analyze different insurance planning strategies

CO3. Evaluate the fundamentals and functions of life and health insurance, and examine the role IRDA

Chapter-1: Economics of Insurance and Planning

Definition, Scope and Importance of insurance- Brief history of insurance - How insurance works? Clauses of insurance and assumptions, concept of General Insurance - Types of General Insurance.

Chapter-2: 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. Mishra, M. N. and S. B. Mishra (2016). Insurance Principles and Practice. S. Chand Publishing.
2. Periasamy, P. (2018). Principles and Practice of Insurance. Himalaya Publishing House.
3. Black, Kenneth Jr. and Harold D. Skipper Jr. (2000). Life and Health Insurance. Prentice Hall.
4. Insurance Regulatory and Development Authority of India (Various Years). Annual Reports and Guidelines.
5. Life Insurance Corporation of India - Reports and publications on life insurance and pension plans.
6. Government of India Ministry of Finance - Reports on insurance sector reforms.

GEC313 **B.A.-ECONOMICS**

III SEMESTER

Course Title: Elective-3.3: ECONOMICS OF HUMAN DEVELOPMENT	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO1. Understand the concept, approaches, and objectives of human development
CO2. Evaluate various indices of human development and poverty

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).

Chapter 2: 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, Raja J. and R. Sudarshan (eds.), (1999), Income Poverty and Beyond: Human Development in India,
2. UNDP, Social Science Press, New Delhi
3. Government of India, National Human Development Report (2002), Planning Commission, New Delhi
4. Jaya Gopal, R:(2019) Human Resource Development: Conceptual analysis and Strategies, Sterling Publishing Pvt. Ltd., New Delhi
5. Naresh Gupta (2019), Human Development in India, Emerald Publishers.
6. Rao,T.V: Human Resource Development, Sage Publications, New Delhi.

GEC313 **B.A.-ECONOMICS**

III SEMESTER

Course Title: Elective-3.4: ECONOMICS OF INFRASTRUCTURE	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO1. Understand the concept of infrastructure and its significance in economic development

CO2. Analyze the structure, pricing, and planning issues related to transport and communication

CO3. Evaluate the provision, financing, and pricing of social infrastructure services

Module-1: Infrastructure and Economic Development

Meaning and types of infrastructure: Economic and Social - Role of infrastructure in economic development -Public vs. Private infrastructure -Basic issues in infrastructure development in India - Concept of Public-Private Partnership (PPP)

Module-2: Sectoral Analysis of Infrastructure and Financing

Overview of transport, energy, and communication infrastructure - Social infrastructure: Education and health - Basics of infrastructure financing: Government and private sources - Recent infrastructure initiatives in India - Sustainable infrastructure and environmental concerns

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.

GEC401 **B.A.-ECONOMICS**

IV SEMESTER

Course Title: DSC-4: INDIAN ECONOMY	
Total Contact Hours: 70	Course Credits: 5
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 5	Duration of ESA/Exam: 3 hrs.

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

- **CO1.** Understand the current problems and evolution of Indian Economy
- **CO2.** Analyze the role of agriculture in India's economy
- **CO3.** Examine the importance of industrialization in India
- **CO4**. Evaluate the performance of India's tertiary sector
- **CO5.** Review various economic policies adopted

Module-1: Structure of Indian Economy
Features of Indian Economy - Population: Size and Growth Rate of Population in India - Population Policy. 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 since 1991-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-IndustrialPoliciessince1991-ProblemsofLarge-ScaleIndustries
-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 overview of Five Years Plans–New Economics Policy: NITI Aayog-Budgetary system in India: Recent Union Budget -Taxation in India-GST

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. Kand V. K Puri. *Indian Economy,* Himalaya Publishing House, Mumbai.
4. Romesh Singh. Indian Economy, Mc Graw Hill Education, New Delhi.

GEC413 **B.A.-ECONOMICS**

IV SEMESTER

Course Title: Elective-4.1: ENTREPRENEURIAL ECONOMICS	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO1. Understand the concept, evolution and functions of entrepreneurship.
CO2. Analyse the role of innovation and creativity in entrepreneurship development.
CO3. Identify institutional and financial support available for entrepreneurs in India

Chapter 1: Entrepreneur and Entrepreneurship

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

Chapter 2: Innovation and Entrepreneur Assistance

Innovation: Meaning and importance; Types and sources of innovation; Conditions for effective innovation in organizations; Entrepreneurship Development Programme (EDP) in India - objectives and phases; Government initiatives for entrepreneurship - Start-up India, Make in India and MUDRA; Entrepreneur assistance - Industrial Parks and Special Economic Zones (SEZ); Financial assistance from different agencies; Licensing and environmental clearance; e-tender process; Tax exemptions and quality standards (ISO).

References:

1. Donald F Kuratko (2014) "Entrepreneurship–Theory, Process and Practice", 9th Edition, Cengage Learning.
2. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
3. Plsek, Paul E. Creativity, Innovation and Quality (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
4. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
5. Entrepreneurship Development and Business Ethics-MK Nabi, KC Rout, Vrinda Publications (P) Ltd.
6. Marc J Dollinger, Entrepreneurship-Strategies and Resources, Pearson Education.
7. Venkateshwara Rao and Udai Pareek, (Eds) Developing Entrepreneurship-A Hand book

GEC413 **B.A.-ECONOMICS**

IV SEMESTER

Course Title: Elective-4.2: ECONOMICS OF GST	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO1. To analyse the structure of indirect taxes in India prior to GST and the need for tax reforms.
CO2. Understand the structure, features, and functioning of GST in India.
CO3. Identify transactions covered and not covered under GST and understand basic GST administration.

Chapter 1: Indirect Taxes and GST Reforms

Framework of indirect taxes before GST – taxation powers of Union and State Governments - concept of VAT - major defects in the indirect tax system - need for tax reforms -Kelkar Committee recommendations -rationale for GST - Constitutional (101st Amendment) Act, 2016 - meaning and overview of GST.

Chapter 2: Structure and Administration of GST

Structure of GST in India - One Nation One Tax concept - features of single and dual GST model – IGST, CGST, and SGST - Goods and Services Tax Network (GSTN) - GST Council: composition and functions - GST registration and basic administrative framework.

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. Mehrotra, H.C. & Goyal, S.P. (2019). Indirect Taxes. Agra: Bhawan Publications

GEC412 **B.A.-ECONOMICS**

IV SEMESTER

Course Title: Econ Pra/Skl-4.1: E-filing ITRs	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO1. Understand the fundamental concepts of income tax including key terminologies.
CO2. Demonstrate knowledge of e-filing of income tax returns
CO3. Gain knowledge about PAN, TDS, and Return filing.

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**

GEC501

B.A.-ECONOMICS

V SEMESTER

Course Title: DSC-5.1: INTERNATIONAL ECONOMICS	
Total Contact Hours: 60	Course Credits: 4
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 4	Duration of ESA/Exam: 3 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO 1. Explain the basic concepts and importance of international trade in economic development

CO 2. Understand the international trade theories and their application in international trade

CO 3. Explain the concept of terms of trade and demonstrate the effect of trade barriers; and display the ability to analyses the stages of economic integration

CO 4. Understand the concept of BoP and assess the BoP position and examine the changes in forex rate

CO 5. Analyse the role of international trade and financial institutions

Module- 1: Introduction to International economics

Meaning nature and scope of International Economics - importance of International Trade - Inter-regional vs international trade - Gains from trade - Trade as an Engine of Growth.

Module- 2: Theories of international trade

Absolute cost Advantage theory-Adam smith - Comparative cost advantage theory- David Ricardo Opportunity cost theory-Haberler’s Opportunity cost theory- Hecksher-Ohlin theory- Leontief’s paradox.

Module- 3: Terms of Trade and Trade Policy

Terms of trade- Concepts, Factors determining Terms of Trade - Trade Policy: Free trade v/s Protection- Tariffs - Types and effects- Quotas; Anti-dumping - Economic Integration: Meaning and stages.

Module- 4: Balance of Payments and Capital Flows

Balance of Payments: Concept, Components; Disequilibrium in Balance of Payments: Causes and Measures to correct disequilibrium; Foreign Exchange rate: Meaning and types; determination of foreign exchange rate: Demand for and Supply of Forex; Purchasing Power Parity (PPP) theory; Capital Flows: Meaning, concept and types of Foreign Investment; Forms of FDI; Advantages and disadvantages of FDI.

Module- 5: International Financial Institutions and Trade Organizations

Bretton Woods Institutions: IMF and IBRD - IDA and IFC: Organization, Objectives, Functions and their role in developing countries; Evolution of WTO: GATT - principles and objectives - WTO: Organization, Objectives, Functions, Agreements and current issues- WTO and developing countries.

References:

1. Sodersten. B. (1993): International Economics, MacMillan, 3 Edition, London,
2. Salvatore, D. (2016): International Economies, 12 Edition, Wiley Publication
3. Vaish, M. C. and Sudama Singh (1980): International Economics, 3 Edition, Oxford and IBH Publication, New Delhi.
4. Carbaugh, R. J. (1999): International Economics, International Thompson Publishing, New York
5. Dana, M. S. (2000): International Economics: Study Guide and work Book,5. Edition, Routledge Publishers, London.
6. Kenen, P. B. (1994). The International Economy, Cambridge University Press, London.
7. Krugman, P.R. and M. Obstfeld (1994): International Economics: Theory and Policy Addison-Wesley Publications.
8. Jackson, JD. (1998) The World Trading System, Cambridge University Press, Mass. Cherunilam, International Economics, TMH, New Delhi.
9. D M Mithani, International Economics, Himalaya, Mumbai.
10. Jhingan M.L. (2016): International Economics, Vrinda Publications Pvt Ltd-Delhi
11. Dwivedi D.N. (2013): International Economics Theory & Policy, Vikas Publishing House Pv.t Ltd.
12. K.C. Rana & K.N. Verma (2017): International Economics; Vishal Publishing Co.

GEC502

B.A.-ECONOMICS

V SEMESTER

Course Title: DSC-5.2: PUBLIC ECONOMICS	
Total Contact Hours: 60	Course Credits: 4
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 4	Duration of ESA/Exam: 3 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO1: Explain the basic concepts and scope of Public Economics.
CO2: Identify the causes of market failure and the role of government.
CO3: Explain the sources of public revenue and principles of taxation.
CO4: Analyze the nature, types, and growth of public expenditure.
CO5: Explain public debt, budget, and fiscal policy and their role in economic development.

Module-1: Introduction to Public Economics
Public Economics: Meaning, definitions, Scope and Significance, Public Finance v/s Private Finance - Public good v/s private good -Principle of Maximum Social Advantage- Market Failure: Meaning, causes and role of government - Corrective actions.

Module-2: Public Revenue
Meaning and sources of revenue; Taxation -Cannons of taxation, Characteristics of a sound tax system, Economic Effects of tax on production, distribution, and other effects, Progressive and Regressive, Proportional Tax, Direct and Indirect Taxes -Merits and Demerits and GST.

Module-3: Public Expenditure
Public Expenditure: Meaning, classification, principles, Types & Cannons, Reasons for the growth of public expenditure: Wagner’s law of increasing state activities, Peacock-Wiseman hypothesis, Effects of public expenditure: Production, Distribution &Other effects.

Module-4: Public Debt, Budget and Fiscal Policy
Public Debt: Meaning, Purpose, Types & Effects; Sources of Public Borrowing; Burden of Public- Debt Causes of the Rise in Public Debt; Methods of debt redemption, Debt management. Budget: Meaning, process & Types of budgets -Types of Budget Deficits. Fiscal Policy: Meaning- objectives; Deficit Financing: Meaning, Advantages and Disadvantages.

References:

1. Lekhi R.K., Joginder Singh (2018) Public Finance, Kalyani publication, New Delhi
2. Tyagi B.P. (2014) Public Finance published by Jaya Prakash Nath and CO, Meerut.
3. Hindriks J. and G. Myles (2006): Intermediate Public Economics, MIT Press.
4. Bhatia H L (2018): Public Finance. Vikas Publishing House.
5. Musgrave, R.A. (1989), The Theory of Public Finance, McGraw Hill.
6. Musgrave R.A. and P.B. Musgrave (1989), Public Finance in Theory and Practice, McGraw Hill.

GEC512

B.A.-ECONOMICS

V SEMESTER

Course Title: Econ Pra/Skl-5.1: RESEARCH METHODOLOGY	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO1: Explain the basic concepts, types, and process of research.
CO2: Identify research problems and formulate simple research questions and hypotheses.
CO3: Apply basic methods of data collection, sampling, and data processing.
CO4: Present and interpret basic data using tables and diagrams.
CO5: Prepare a simple research report or assignment.

Chapter 1: Foundations of Research

Meaning and definition of research - Objectives and importance of research in social sciences - Types of research -Basic and applied research - Quantitative and qualitative research - Steps in the research process - Identification and formulation of research problem- Review of literature - Hypothesis: meaning and types - Research design: meaning and types (exploratory and descriptive)

Chapter 2: Data Collection, Sampling and Report Writing

Types of data: Primary and Secondary data - Methods of primary data collection: Observation-Interview - Questionnaire / Schedule - Sources of secondary data -Meaning of sampling -Types of sampling methods (random and non-random sampling) -Data processing: editing, coding and tabulation - Basic presentation of data using tables and diagrams - Structure of a simple research report

References:

1. C.R. Kothari, C.R. & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Delhi: New Age International Publishers.
2. Ranjit Kumar, R. (2014). Research methodology: A step-by-step guide for beginners (4th ed.). London: Sage Publications.
3. Alan Bryman, A. (2016). Social research methods (5th ed.). Oxford: Oxford University Press.
4. Wayne C. Booth, W.C., Colomb, G.G., Williams, J.M., Bizup, J. & FitzGerald, W.T. (2016). The craft of research (4th ed.). Chicago: University of Chicago Press.

GEC601

B.A.-ECONOMICS

VI SEMESTER

Course Title: DSC-6.1: DEVELOPMENT ECONOMICS	
Total Contact Hours: 60	Course Credits: 4
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 4	Duration of ESA/Exam: 3 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO1: Understand the concepts and measures of economic development.
CO2: Explain and critically analyse the major theories of economic growth and development.
CO3: Examine the role of capital accumulation, technology, and labour in economic development.
CO4: Analyse sustainable and inclusive development with reference to India.

Module 1 Introduction to Economic Development
Meaning and Definitions - Distinction between Economic Growth and Development - Measures of Economic Development: Gross National Product (GNP) - Physical Quality of Life Index (PQLI), Human Development Index (HDI), Happiness Index, Gender Inequality Index (GII), Social Progress Index (SPI) - Limitations of measures of economic development - Poverty: Meaning, causes, indicators – Gini Coefficient Index, Human Poverty Index (HPI), Multidimensional Poverty Index (MPI)

Module 2 General Theories of Economic Growth and Development
Adam Smith's Theory, David Ricardo's Theory, T.R. Malthus' Theory, Karl Marx's Theory, Schumpeter's Theory and Rostow's Growth Theory - Harrod-Domar Model-Solow-Swan model of economic growth

Module 3 Partial Theories of Economic Development
Lewis Labour Surplus Model - Rodan's Big Push Theory - Lieberstein's Critical Minimum Effort Approach - Balanced Vs. Unbalanced Growth, Factors in the Development Process - Capital Accumulation - Capital-Output Ratio - Technology and Economic Development-Labour Intensive Technology v/s Capital Intensive Technology

Module 4 Sustainable Development
Concept of Sustainable Development - Meaning and Origin - environmental Sustainability Inclusive Development - Social Inclusion - Millennium Development Goals -Brundtland Report- Sustainable Development Goals, Targets and Achievements with reference to India.

References:

1. Higgins Benjamin & W.W. Norton Economic Development New York & Company. Inc.
2. Mishra S.K and Puri V.K, Economic Development and Planning, Himalaya Pub., House, Mumbai.
3. Taneja M.L. and Meier G. M, Economics of Development and Planning, S. Chand and Co, New Delhi.
4. Thirlwall A.P. Growth and Development: With Special Reference to Developing Economies, Palgrave Macmillan, New York.
5. Todaro. M.P & Orient Longman Economic Development in the Third World, United Kingdom 6 Sustainable Development Reports

GEC602 **B.A.-ECONOMICS**

VI SEMESTER

Course Title: DSC-6.2: MANAGERIAL ECONOMICS AND BUSINESS DECISIONS	
Total Contact Hours: 40	Course Credits: 3
Formative Assessment Marks:20	Summative Assessment Marks:80
Teaching hrs./week: 3	Duration of ESA/Exam: 3 hrs.

Course Outcomes (COs)

After the successful completion of the course, the student will be able to:

CO1: Explain the basic concepts and principles of Managerial Economics and their application in business decisions.
CO2: Apply basic methods of demand forecasting to estimate future demand.
CO3: Apply linear programming and pricing strategies to solve business problems.
CO4: Analyse profit, break-even point, safety margin, and capital budgeting decisions.

Module- 1: Fundamentals of Managerial Economics

Meaning and definition of Managerial Economics - Importance of the study of Managerial Economics - Role of a Managerial Economist. Key principles: Opportunity Cost, Incremental, Equi-marginal principal (with emphasis on problems) and Time Perspective.

Module- 2: Demand Forecasting

Meaning, Objectives and Determinants of Demand Forecasting methods: Complete Enumeration method and sample Survey techniques - Statistical methods Semi-Average, Moving Average, and Least Squares (with emphasis on problems)

Module- 3: Optimization & Pricing Strategies

Linear Programming-Basic concepts - Applications of Linear Programming (Graphic Method) for cost/profit. Pricing policies - Objectives and methods - Cost plus, Marginal cost Pricing, Product Pricing, Competitive bidding, Skimming and Penetration Pricing Policy.

Module- 4: Profit Management & Capital Budgeting

Economic vs. Accounting profit. Break Even Quantity and Sales - Targeted Profit, Safety Margin. Capital budgeting Meaning and Importance - Techniques Payback Period and Net Present Value (with emphasis on problems)

References:

1. Mehta, P.L. -Managerial Economics, Sultan Chand & Sons, New Delhi.
2. Dwivedi, D.N. - Managerial Economics, Vikas Publishing House, New Delhi.
3. Salvatore, Dominick - Managerial Economics, McGraw Hill, New York.
4. Peterson H. Caraig and W. Cris Lewis, Managerial Economics, Pearson Education Singapore.
5. Mithani D. M. Managerial Economics, Himalaya Publishing House, Mumbai.
6. Seo K.K. Managerial Economics, Sujeet Publications, Delhi.

GEC612 **B.A.-ECONOMICS**

VI SEMESTER

Course Title: Econ Pra/Skl-6.1: DIGITAL LITERACY	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO-1. Understand basic concepts of computers and digital technologies.
CO-2. Use internet tools for information search and academic purposes.
CO-3. Communicate effectively using email and digital platforms.
CO-4. Apply basic office software for document preparation and presentations.
CO-5. Practice safe and ethical use of digital technologies.

Module 1: Introduction to Digital Technology

Meaning and Importance of Digital Literacy-Basics of Computer System: Hardware and Software-Operating Systems and Basic Computer Operations-File Management: Creating, Saving, Copying, and Organizing Files and Folders-Introduction to Word Processing (Typing, Formatting, Saving Documents)

Module 2: Internet and Digital Communication

Basics of Internet and World Wide Web-Using Web Browsers and Search Engines-Email: Creating Email ID, Sending and Receiving Emails, Attachments-Online Communication Tools: Video Conferencing and Messaging Platforms-Introduction to Online Learning Platforms

Module 3: Digital Applications and Cyber Safety

Introduction to Presentation Tools and Spreadsheets - Digital Payments and Online Services (UPI, Net Banking basics) Digital Government Services (Online forms, eservices) Cyber Security: Password Protection, Phishing, Malware-Digital Ethics, Privacy, and Responsible Use of Social Media

References:

1. Digital Literacy - Paul Gilster.
2. Computers Fundamentals - P. K. Sinha & Priti Sinha.
3. National Digital Literacy Mission - Government of India resources.
4. UNESCO - Digital literacy learning materials.

GEC612 **B.A.-ECONOMICS**

VI SEMESTER

Course Title: Econ Pra/Skl-6.2: FINANCIAL LITERACY	
Total Contact Hours: 30	Course Credits: 2
Formative Assessment Marks:10	Summative Assessment Marks: 40
Teaching hrs./week: 2	Duration of ESA/Exam: 2 hrs.

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

CO-1. Apply basic financial knowledge in managing income, expenditure, savings, banking and borrowing decisions.

CO-2. Use digital payment systems, UPI and online banking services safely and effectively.

CO-3. Identify financial frauds, consumer rights and measures for financial protection.

Unit I: Basics of Financial Literacy

- Meaning and importance of financial literacy
- Income, expenditure and saving
- Banking services-Bank accounts and deposits
- Loans and Interest
- Insurance
- Mutual funds and securities: Basic concepts

Unit II: Practical Financial Awareness

- Digital payments
- UPI and online banking
- Financial frauds
- Consumer protection
- Financial inclusion
- Financial literacy activities
- Preparation of a personal financial plan

References:

1. **RBI**, *Financial Education*, Reserve Bank of India, Mumbai.
2. **NCFE**, *Financial Literacy Workbook*, National Centre for Financial Education, Mumbai.

3. **SEBI**, *Financial Education and Investor Awareness Material*, Securities and Exchange Board of India, Mumbai.
4. **IRDAI**, *Handbook on Insurance Awareness*, Insurance Regulatory and Development Authority of India, Hyderabad.
5. **Indian Institute of Banking & Finance**, *Principles and Practices of Banking*, Macmillan Education India.
6. **Khan, M. Y.**, *Indian Financial System*, McGraw Hill Education.
7. **Bhole, L. M. and Mahakud, J.**, *Financial Institutions and Markets*, McGraw Hill Education.
8. **Kapoor, J. R., Dlabay, L. R. and Hughes, R. J.**, *Personal Finance*, McGraw Hill Education.

CONTINUOUS INTERNAL EVALUATION AND SEMESTER END EXAMINATION

Total marks for each course shall be based on continuous assessments and term end examinations. As per the decision of the Karnataka State Higher Education Council, it isnecessary to have uniform pattern of 20:80 for CIA and Semester End examinations respectively, among all the Universities, their affiliated and autonomous colleges.

The committee deliberated on the same and suggested the following pattern for the CIE Marks.

Sl. No.	Parameters for the Evaluation of DSC/OE Paper	Marks
	Continuous Internal Evaluation (CIE)	
A	**Internal Assessment Tests-1 (IAT)**	**10**
B	**Internal Assessment Tests-2 (IAT)**	**10**
	Total of CIE (A+B)	**20**
C	**Semester End Examination (SEE)**	**80**
	Total of CIE and SEE (A+B+C)	**100**

Sl. No.	Parameters for the Evaluation of Elective, Practical/Skill Paper	Marks
	Continuous Internal Evaluation (CIE)	
A	**Internal Assessment Tests-1 (IAT)**	**05**
B	**Internal Assessment Tests-2 (IAT)**	**05**
	Total of CIE (A+B)	**10**
C	**Semester End Examination (SEE)**	**40**
	Total of CIE and SEE (A+B+C)	**50**

PATTERN OF QUESTION PAPER FOR SEMESTER END EXAMINATION

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

Paper Code:		**Paper Title:**	
Duration of Exam	**3.00 Hours**	**Max Marks**	**80 Marks**
Instruction:	**Answer all the Parts**		

PART-A

Answer any **FIVE** questions	(5X2=10)
1. **A)** **B)** **C)** **D)** **E)** **F)** **G)**	

PART -B

Answer any **SIX** questions.	(6X5=30)
2. **3.** **4.** **5.** **6.** **7.** **8.** **9.**	

PART-C

Answer any **FOUR** questions.	(4X10=40)
10. **11.** **12.** **13.** **14.** **15.**	

Pattern of Question Paper for Elective, Practical/Skill Examination

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

Paper Code:		**Paper Title:**			
Duration of Exam	**2.00 Hours**			**Max Marks**	**40 Marks**
Instruction:	**Answer all the Parts**				

PART-A

Answer any **FIVE** questions.	(5X1=05)
1. **2.** **3.** **4.** **5.** **6.** **7.**	

PART -B

Answer any **THREE** questions.	(3X5=15)
8. **9.** **10.** **11.**	

PART-C

Answer any **TWO** questions.	(2X10=20)
12. **13.** **14.**	

Date: 22/08/2026

Subject Committee Chairperson