



Mangalmay Institute of Management Technology

Greater Noida (U.P.)



Lesson Plan

Program: B.COM **YEAR:** 2ND year **Course Code:** C-206 **Course Name:** Public Finance

Course Objectives The objective of this course is to provides basic knowledge about various intricacies for Public finance

Session Duration: 50 minutes

Participants: B.COM 2ND year Students

Entry level knowledge and skills of students

- i. Basic Knowledge of Finance, Sources of fund
- ii. Basic Knowledge of Application of funds

Equipment required in Classroom/ Laboratory/ Workshop

- i. White Board, Marker and Duster
- ii. System, Smart Board and Projector

Assessment Schemes

S. No.	Criteria	Marks (100)
1	CCSU End Term Examination	100

Course Outcomes (starting with action-oriented observable and measurable verb)

CO1: Basic concepts Public Finance

CO2: Develop understanding of Public Expenditure

CO3: Develop understanding of Public Revenue & Debts and apply this knowledge

CO4: Understand the scope Indian Public Finance System

L. N o.	Topics	Sub Topics	Date of implementation	Pedagogy	CO-Covered	Faculty Sign	HoD's Remark with Date
Unit - 1							
1.	Meaning & Scope of Public	Meaning & Scope of Public		Improved Lecture	1		



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	Finance, Private Finance	Finance, Private Finance					
2.		Private Finance		Improved Lecture	1		
3.		Public Finance		Improved Lecture	1		
4.		Public Finance Vs Private Finance		Demonstration	1		
5.		Principle of Maximum Social Advantage		Buzz Session	1		
6.		Public Budget		Demonstration	1		
7.		Techniques of Budgeting (ZBB PBB)		Demonstration	1		
8.		Deficit Financing		Demonstration	1		
Unit - 2							
9.	Public Expenditure:	Public Expenditure: Meaning & Nature		Improved Lecture	2		
10.	Public Expenditure:	Wanger's views on increasing state activities		Improved Lecture	2		
11.	Public Expenditure:	Wiseman-peacock hypothesis		Improved Lecture	2		
12.	Public Expenditure:	Cannons and classification of public expenditure		Improved Lecture	2		
13.	Public Expenditure:	Cannons and classification of public expenditure		Improved Lecture	2		
14.	Public Expenditure:	Effects on production		Improved Lecture	2		



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15.	Public Expenditure:	Distribution and economic stability		Improved Lecture	2		
16.	Tutorial			Demonstration	2		
Unit - 3							
17.	Public Revenue:	Public Revenue: Introduction, concept, objectives		Improved Lecture	3		
18.	Public Revenue	Main sources of revenue		Improved Lecture	3		
19.	Public Revenue	Tax revenue		Improved Lecture	3		
20.	Public Revenue	Direct and Indirect Taxes		Improved Lecture	3		
21.	Public Revenue	Progressive, Proportional & Regressive Taxes		Improved Lecture	3		
22.	Public Revenue	Value added tax		Improved Lecture	3		
23.	Public Revenue	The Division of tax burden		Improved Lecture	3		
24.	Public Revenue	Incidence of a tax		Improved Lecture	3		
25.	Public Revenue	Effect on production & distribution		Improved Lecture	3		
26.	Tutorial	Problem Discussion			3		
Unit - 4							
27.	Public Debts: Role and classification of Public debts and methods of their	Public Debts: Introduction, concept, objectives		Improved Lecture	4		



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	redemption.						
28.	Public Debts	Role of Public Debts		Improved Lecture	4		
29.	Public Debts	classification of Public debts		Improved Lecture	4		
30.	Public Debts	classification of Public debts		Improved Lecture	4		
31.	Public Debts	Methods of their redemption		Demonstration	4		
32.	Public Debts	Methods of their redemption		Demonstration	4		
33.	Public Debts	Impact on government		Improved Lecture	4		
34.	Tutorial	Problem Discussion			4		
Unit - 5							
35.	Indian Public Finance:	Financial Federalism under constitution, Financial Adjustment in India		Buzz Session	5		
36.	Indian Public Finance	Finance Commission		Improved Lecture	5		
37.	Indian Public Finance	Review of Indian Tax System		Improved Lecture	5		
38.	Indian Public Finance	Budgetary Procedure		Demonstration	5		
39.	Indian Public Finance	Financial Control in India		Improved Lecture	5		
40.	Tutorial	Problem Discussion			5		
Revision							
41.	Unit-1	Question Paper		Group Discussion	1		
42.	Unit-2	Question Paper		Group	2		



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				Discussion			
43.	Unit-2	Question Paper		Group Discussion	2		
44.	Unit-3	Question Paper		Group Discussion	3		
45.	Unit-3	Question Paper		Group Discussion	3		
46.	Unit-4	Question Paper		Group Discussion	4		
47.	Unit-4	Question Paper		Group Discussion	4		
48.	Unit-5	Question Paper		Group Discussion	5		

Reference Books:

- i. Economics of the Public Sector by Joseph E Stiglitz.
- ii. Taxing Ourselves by Joel Slemrod & Jon Bakija
- iii.

Journals: https://en.wikipedia.org/wiki/Public_finance

Electronic Database: https://en.wikipedia.org/wiki/Public_finance

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