## Department of Accountancy and Statistics Mohanlal Sukhadia University, Udaipur NAAC Accredited 'A+' University

## **Certification Programme in Carbon Taxation**

Concept of Global warming, climate change, global initiavities at national and international level (India). Conference of Parties (COP1- COP24), Kyoto Protocol, Paris agreement Economic Instruments Concepts: Cap and Trade, subsidies, baseline and credit programme, Renewable Electricity Standards, Corporate average fuel economy standard, Carbon tax etc. Carbon Trading practice mechanism: A. National Level-: Clean Development Mechanism, PAT (Perform, Achieve and Trade) scheme of India. B. International Level-: International Emission Trading-How it works, Key Characteristics of Emission Trading schemes in Europe, Asia, North America, Australia continent. Carbon Tax -: A. International Level Concept, Issues relating to Carbon Tax Implications: Point of Taxation, Level of Taxation, Tax Revenue Distribution: estimate tax revenue, uses of taxes revenue, Potential advantages and disadvantages of Carbon tax, Carbon Tax Design Considerations: Tax Base, Tax Rate, Impact on consumers, Carbon tax effect on fossil fuel prices, Socio-economic impact of carbon taxation Carbon Tax-: B. National level-: Carbon tax (Coal Cess) India: Revenue receipt analysis, usage of funds. International experience of impact of Carbon Tax on Carbon emission, Carbon tax structure of Finland, Poland Sweden, Norway, Denmark, Latvia, Slovenia, Estonia, Switzerland, British Columbia, Ireland, Iceland, Australia, United Kingdom, France, Mexico, Alberta, Chile, Colombia, Singapore etc.

Note: The list of source material and web-links shall be provided to the applicants.