

Department of Accountancy and Business Statistics
Mohanlal Sukhadia University, Udaipur

Certification Programme in Carbon

Taxation Objective:

To provide opportunity of recognition of knowledge and skill in the subject of carbon taxation to a person who has obtained/not obtained formal education in the related field. This should help one in employment or self-employment.

Course content:

Concept of Global warming, climate change, global initiatives 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.

Rules for Certification Programme:

1. Registration fee for the programme shall be Rs 3000.
2. The question paper shall consist of 20 questions of 4 marks each and 40 questions of 3 marks each totaling to 200 maximum marks.
3. All questions shall be objective type with multiple choices to be answered in OMR sheet.
4. There is no minimum eligibility requirement to register for the programme.
5. A student pursuing UG/PG or any other programme of the University may also register for the certification programme simultaneously.
6. Scheme of Examination shall be as follows:

a. Qualifying Marks	50%
b. 'C' Grade	Marks 50% and above but less than 60%
c. 'B' Grade	Marks 60% and above but less than 75%
d. 'A' Grade	Marks 75% and above