

# **BACHELOR OF COMMERCE (HONS.)**

## **Subject: Economic Administration And Financial Management**

### **Semester-I**

### **Paper- I : Business Economics**

#### **UNIT-I**

Meaning and scope of Economics, Difference between economics and business economics, Meaning, nature and scope of business economics, Role of business economics in formulation of business policies.

#### **UNIT-II**

Demand Analysis, utility and indifference curve approaches (elementary approach) Law of Demand and its determinants, elasticity of demand and its measurement and significance in business policies formulation.

Demand Forecasting: objectives, steps and techniques, demand forecasting for a new product.

#### **UNIT-III**

Meaning of production, factors of production, scale of production, law of returns, production equilibrium,

Importance of cost in Managerial decision. Economic Concept of cost Estimation and Alternative methods of Estimating cost- LAC as a Decision making tool. impact of Learning Curve.

Revenue Analysis. Supply and Law of Supply, elasticity of supply.

#### **Reference Books :**

1. Agarwal- Somdeo : Business Economics
2. C. M. Choudhary : Business Economics
3. N. D. Mathur : Business Economics
4. Saraswat-Lodha : Business Economics
5. Sloman : Economics for Business
6. बी.पी. गुप्ता : व्यावसायिक अर्थशास्त्र
7. अग्रवाल, सोमदेव : व्यावसायिक अर्थशास्त्र
8. माथुर, गुप्ता, एवं आभा मोहन : व्यावसायिक अर्थशास्त्र
9. एम.एल. सेठ : अर्थशास्त्र के सिद्धान्त

# **BACHELOR OF COMMERCE (HONS.)**

**Subject: Economic Administration And Financial Management**

## **Semester-I**

### **Paper –II : Indian Banking**

#### **UNIT-I**

Banking: definition and function, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI, credit control by RBI and NABARD.

#### **UNIT-II**

Recent trends in Indian Banking (E-banking, Innovative banking), Relationship between Banker and Customer- General and Special. . Monetary policy and Fiscal policy.

#### **UNIT-III**

Negotiable instruments, Cheques, bills of exchange and promissory notes , Endorsement and Crossing, presentation, collection and payment of Negotiable Instruments, Dishonor of cheques and its legal provisions. A Study of Banking Regulation Act,1949.

#### **Reference Books :**

1. Kansal,Chaudhary,Rathore: Banking & Finance
2. Gupta, Swami : Banking & Finance
3. Khanna, Tiwari, & Jain : Banking & Finance
4. Vasant Desai : Bank Management
5. Suresh : Management of Banking & Financial Services
6. कंसल चौः बैंकिग एवं वित्त
7. टंडन, माथुर : बैंकिग एवं वित्त
8. गुप्ता, स्वामी एवं वशिष्ठ : बैंकिग एवं वित्त
9. खन्ना, तिवारी एवं जैन : बैंकिग एवं वित्त
10. दीपक अग्रवाल : मुद्रा, बैंकिग, लोक वित्त एवं अन्तर्राष्ट्रीय व्यापार

# **BACHELOR OF COMMERCE (HONS.)**

**Subject: Economic Administration And Financial Management**

## **Semester-I**

### **Paper –III : Elements of Financial Management**

#### **UNIT-I**

Meaning, significance and objectives of Financial Management. Modern and Traditional Approach of Financial Management. Financial Planning and Forecasting. Break-even Analysis.

#### **UNIT-II**

Ratio analysis, Liquidity, Activity, Profitability and Leverage Ratios.  
Management of Inventory and Receivables.  
Management of Cash and Marketable Securities.

#### **UNIT-III**

Fund flow Statement: changes in Working Capital, Sources and Uses of funds. Capital Structure

#### **Reference Books**

1. Agarwal, Agarwal : Financial Management
2. M.R. Agarwal : Financial Management
3. Ravi M. Kishore : Financial Management
4. Prasannchandra : Financial Management
5. R.P. Rustagi : Financial Management
6. Khan, Jain : Financial Management
7. I.M. Pandey : Financial Management
8. अग्रवाल, अग्रवाल : वित्तीय प्रबन्ध
9. एम.आर. अग्रवाल : वित्तीय प्रबन्ध

# **BACHELOR OF COMMERCE (HONS.)**

## **Subject: Economic Administration And Financial Management**

### **Semester-I** **Paper-IV: Business Budgeting**

#### **UNIT-I**

Business Budgets and Budgeting: meaning, nature, objectives, advantages and limitations of budgets and budgeting, budget terminology, preparation of budget, budget co-ordination, essentials of an effective budgeting. Business Budgets, Surplus budgets, Deficit Budgets and its limitations in Public/Private sector Institutions, Types of Budgets: fixed and flexible budget, finance budgets, master budget sales budget, production budget, cost of production budget- direct material budget, direct labour budget and overhead budget.

Zero Base Budgeting.

#### **UNIT-II**

Business forecasting: meaning, theories, importance and limitations of business forecasting. Techniques and tools of business forecasting. Essentials of business forecasting.

Performance Budgeting: The concept, Evolution and its applicability to Government and business with special reference to India. Steps in the preparation of Performance Budgets, follow-up, Evaluation (including Concurrent Evaluation) and Monitoring:

Information management success and limitations of performance budgeting in India with special focus on Banks, Financial Institutions and Public Enterprises, budgeting control. Budgetary control: meaning, characteristics, objectives and benefits of budgetary control. Budgetary Control v/s standard costing. Sales variance, material variance, labour variance.

#### **UNIT-III**

Cash budgeting: meaning, importance, and forms of cash budget, preparation of cash budget.

Budgeting and Management Reports: Financial Forecasting and Investment Decisions, External reporting of security markets. Government (Planners/Policy-Matters) and other agencies, Preparation of various performance, reports for presentation to various levels of management, Timeliness, Reliability and Relevance of such reports and their Practical applications.

#### **Reference Books**

1. Agarwal, Vijay, Surolia : Business Budgeting
2. M.R. Agarwal : Business Budgeting
3. अग्रवाल, विजय, सुरोलिया : व्यावसायिक बजटन
4. एम.आर. अग्रवाल : व्यावसायिक बजटन

# **BACHELOR OF COMMERCE (HONS.)**

## **Subject: Economic Administration And Financial Management Semester-I Subsidiary papers**

### **Paper-I Financial Accounting**

#### **UNIT-I**

Sectional & Self Balancing Accounting from Incomplete Records

#### **UNIT-II**

Insurance Claims: Loss of Stock, Consequential Loss, Comprehensive Loss Valuation of Inventory: AS 2, Methods of valuation of Raw Material, WIP and Finished goods.

#### **UNIT-III**

Accounting for Hire Purchase Instalments Payment System

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

#### **Reference Books:**

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla&Grewal : Advance Accounts, Sultan Chand & Sons, New Delhi.
3. Agarwal, Jain,Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
4. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.
5. Agrawal, Sharma, Purohit, Sharma: Corporate Accounting, Shivam Book House, Jaipur.

# **BACHELOR OF COMMERCE (HONS.)**

## **Subject: Economic Administration And Financial Management Semester-I**

### **Paper-II Business Law**

#### **UNIT- I**

Indian Contract Act: - Contract, Agreement, Proposal, Capacity to Contract, Free Consent, Legality of Object and Consideration, Agreements Expressly Declared as Void, Performance of Contract, Discharge of Contracts, Remedies for Breach of Contracts.

#### **UNIT- II**

Indemnity and Guarantee, Contract of Bailment and Pledge: - Essentials, Kinds, Rights and Duties of Bailor and Bailee, Termination of Bailment, Rights and Duties of Pawnor and Pawnee, Contract of Agency: - Rights and Duties of Agent and Principal, Agent and Principal Liability towards Third Party, Creation and Termination of Agency.

#### **UNIT- III**

Consumer Protection Act 1986: - Introduction, Rights of Consumers, Consumer Protection Councils, Consumer Disputes Redressal Agencies: - The District Forum, The State and National Commission.

#### **Reference Books**

- Kuchhal M.C., Business Laws, Sultan Chand & Co., New Delhi.
- Kapoor N.D., Mercantile Law. Sultan Chand & Co., New Delhi.
- Nolakha R.L., Business Law, Ramesh Book Depot, Jaipur.
- Sharma, Arya, Gupta, Business law, Ajmera Book Company, Jaipur.
- नौलखा आर.एल.ए व्यापारिक सन्नियमए रमेश बुक डिपो,एजयपुर
- सिंहल जे.पी.एव्यापारिक एवं औद्योगिक विधिअजमेरा बुक डिपो,एजयपुर
- शर्मा, आर्य, शर्माए व्यापारिक विधिअजमेरा बुक कम्पनीएजयपुर

# **BACHELOR OF COMMERCE (HONS.)**

**Subject: Economic administration and financial management**

## **Semester-II**

### **Paper- I : Managerial Economics**

#### **UNIT-I**

Nature and Scope of Managerial Economics. Role of Managerial Economics and Managerial Economists. Introduction to Risk, Asymmetric Information and Game theory.  
The Concept of Equilibrium: Working of the General equilibrium system, and its limitations.

#### **UNIT-II**

Price determination under different market structures, Perfect competition, Monopoly, Discrimination Monopoly, Imperfect competition, Oligopoly.

#### **UNIT-III**

National Income analysis: Meaning and significance of national income Various concepts relating to national income and their computation, methods of estimating national income including social accounting techniques, national income and economic welfare.  
Factor pricing: Determination of Rent, Wages, Interest, Profit, Marginal productivity theory of distribution

#### **Reference Books**

1. Agarwal : Managerial Economics
2. Petersen, Jain : Managerial Economics
3. Varshney, Maheshwari : Managerial Economics
4. Saraswat, Lodha : Business Economics
5. Agarwal Somdeo : Business Economics
6. N.D. Mathur : Business Economics
7. सिंह, शर्मा, चौधरी : प्रबन्धकीय अर्थशास्त्र
8. बी.पी. गुप्ता : व्यावसायिक अर्थशास्त्र
9. अग्रवाल, सोमदेव : व्यावसायिक अर्थशास्त्र
10. टी.टी. सेठी : मेक्रो अर्थशास्त्र

# **BACHELOR OF COMMERCE (HONS.)**

**Subject: Economic administration and financial management**

## **Semester-II**

### **Paper-II : Indian Financial System**

#### **UNIT-I**

Introduction of Financial system: Functions and Issues, Financial Sector reforms in India.

#### **UNIT-II**

Financial Services: Merchant Banking, Mutual Funds, Credit Rating, Venture Capital, Financial Sector Reforms in India.

#### **UNIT-III**

Financial Market- Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market.

Financial Instruments- Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options- Credit Card.

#### **Reference Books :**

- 1- M Y Khan: Indian financial System.
- 2- Pathak: The Indian financial System.
- 3- Siddaiah: Financial system.
- 4- Mishra puri: Indian Economy.
- 5- Ruddara Dutt Sundaram: Indian Economy
6. मिश्र, पुरी : भारतीय अर्थव्यवस्था
7. ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था
8. रुद्र दत्त, सुन्दरम : भारतीय अर्थव्यवस्था



# **BACHELOR OF COMMERCE (HONS.)**

**Subject: Economic administration and financial management**

## **Semester-II**

### **Paper-III : Business Finance**

#### **UNIT-I**

Meaning, Scope, Importance and limitations of Business Finance. Tasks and Responsibilities of Modern Financial Manager.

Financial Analysis: Financial Statements- Income Statement and Balance-Sheet. Techniques of Financial Analysis.

Working Capital Management- Concept and Significance, Determinants and Estimation of working Capital, Adequate Working Capital, Merits and Demerits.

#### **UNIT-II**

Sources of short-term and Long- term Finance. Equity versus Debt.

Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty.

Dividend Policy.

#### **UNIT-III**

Cash Flow Analysis: Sources and Uses of Cash.

Leverages : Operating Leverage, Financial Leverage and Combined Leverage.

#### **Reference Books**

1. Agarwal, Agarwal : Financial Management
2. M.R. Agarwal : Financial Management
3. Ravi M. Kishore : Financial Management
4. Prasannchandra : Financial Management
5. R.P. Rustagi : Financial Management
6. Khan, Jain : Financial Management
7. I.M. Pandey : Financial Management
8. अग्रवाल, अग्रवाल : वित्तीय प्रबन्ध
9. एम.आर. अग्रवाल : वित्तीय प्रबन्ध

# **BACHELOR OF COMMERCE (HONS.)**

**Subject: Economic administration and financial management**

## **Semester-II**

### **Paper -IV : Capital Expenditure Decisions**

#### **UNIT-I**

Capital expenditure planning phases, Qualitative factors and judgment, Strategic aspects of Investment decisions. Production decisions: Utilization of full production capacity. Starting a new product in place of old. Determination of product mix on the basis of key factor.

#### **UNIT-II**

Capital expenditure and Investment ranking techniques, Practical application of Payback. Average Rate of Return and Discounted cash flow (Time-adjusted) Techniques, Present value, Net present value, Profitability index, Benefit-Cost, Relation Internal Rate of return and Terminal value method, Capital budgeting under uncertainty: Inflation, Deflation and Indexation vis-à-vis capital budgeting.

#### **UNIT-III**

Investment Decisions: Investment timing and duration, Replacement of an existing asset, Investment decisions under Inflation, Investment decisions under capital Rationing. Risk analysis in Capital budgeting: Nature of risk, conventional techniques to handle risk, Sensitivity analysis, Statistical techniques to handle risk, Decision trees for sequential investment decisions.

#### **Reference Books**

1. Agarwal, Vijay, Surolia : Business Budgeting
2. M.R. Agarwal : Business Budgeting
3. अग्रवाल, विजय, सुरोलिया : व्यावसायिक बजटन
4. एम.आर. अग्रवाल : व्यावसायिक बजटन

# **BACHELOR OF COMMERCE (HONS.)**

## **Subject: Economic Administration And Financial Management Semester-II Subsidiary papers**

### **Paper-I Corporate Accounting**

#### **UNIT-I**

A Introduction, Indian Accounting Standard & IFRS Accounting Principles, Conventions and Concepts. Indian Accounting Standard: Procedure of framing accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20 & Introduction of IFRS Issue of Shares: Meaning of Shares, Types of Shares, Methods of issue of shares, forfeiture of shares and reissue of forfeited shares. Right share and buy back of shares Issue of Debentures – Meaning and methods of issuing debentures,

#### **UNIT-II**

Redemption of Preference Shares Meaning, legal aspects and procedure of redemption of Preference Shares- Redemption out of profits, redemption by issuing new shares, redemption of Preference Shares partly by issuing new shares and partly out of profits, redemption by conversion. Redemption of Debentures Meaning, methods and procedure of redemption of Debentures

#### **UNIT-III**

Underwriting of shares and debentures Meaning, provisions and Accounting process in underwriting of shares and debentures. Final Accounts of Companies as per schedule III including managerial remuneration Disposal of profits and issue of bonus shares

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

#### **Reference Books:**

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla&Grewal : Advance Accounts, Sultan Chand & Sons, New Delhi.
3. Anil, Rajesh & Mariyappa: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
4. Rangrajan: Corporate Accounting, Pearson Education
5. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
6. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.
7. Agrawal, Sharma, Purohit, Sharma: Corporate Accounting, Shivam Book House, Jaipur.

# **BACHELOR OF COMMERCE (HONS.)**

## **Subject: Economic Administration And Financial Management Semester-II**

### **Paper-I Commercial Legislations**

#### **UNIT- I**

Indian Partnership Act – Nature of Partnership Firm, Test of Partnership, Duties and Rights of Partners, Relations of Partners to Third Parties, Position of Minor in Partnership, Reconstitution of a Partnership Firm, Registration of Firm, Dissolution of Firm: - Modes and Consequences of Dissolution of Firm.

#### **UNIT- II**

Sales of Goods Act: - Introduction, Formation of Contract of Sale of Goods, Conditions and Warranties, Transfer of Property or Ownership, Performance of Contract, Rights of Unpaid Seller, Suits of Breach of Contract.

#### **UNIT- III**

Negotiable Instruments Act: - Essentials, Promissory Notes, Bills of Exchange, Cheques, Parties to Negotiable Instruments, Discharge of Parties from Liability, Dishonour of Negotiable Instruments, Presentment of Negotiable Instrument, Negotiation.

#### **Reference Books**

- Kuchhal M.C., Business Laws, Sultan Chand & Co., New Delhi.
- Kapoor N.D., Mercantile Law. Sultan Chand & Co., New Delhi.
- Nolakha R.L., Business Law, Ramesh Book Depot, Jaipur.
- Sharma, Arya, Gupta, Business law, Ajmera Book Company, Jaipur.
- नौलखा आर.एल.ए व्यापारिक सन्नियम, रमेश बुक डिपो, , जयपुर
- सिंहल जे.पी., व्यापारिक एवं औद्योगिक विधि , अजमेरा बुक डिपो, , जयपुर
- शर्मा, आर्य, शर्मा, व्यापारिक विधि, अजमेरा बुक कम्पनी , जयपुर