

S. S. JAIN SUBODH P.G. COLLEGE, JAIPUR
(An Autonomous Institution)



Syllabus for Bachelor of Commerce

Scheme of Examination
Choice Based Credit System (CBCS)

**DEPARTMENT OF ECONOMIC ADMINISTRATION AND FINANCIAL
MANAGEMENT**

BACHELOR OF COMMERCE SYLLABUS
Department of Economic Administration and Financial Management

Semester First						
Paper No.	Paper Nomenclature	Credit	ESE	Internal	Max. Marks	ESE Duration (Hrs.)
I	Business Economics (DSC)	3	54	21	75	3
II	Banking (DSC)	3	54	21	75	3
Semester Second						
Paper No.	Paper Nomenclature	Credit	ESE	Internal	Max. Marks	ESE Duration (Hrs.)
I	Managerial Economics(DSC)	3	54	21	75	3
II	Public Finance & Financial System in India (DSC)	3	54	21	75	3
Semester Third						
Paper No.	Paper Nomenclature	Credit	ESE	Internal	Max. Marks	ESE Duration (Hrs.)
I	Economic Environment in India (DSC)	3	54	21	75	3
II	Financial Management (DSC)	3	54	21	75	3
Semester Fourth						
Paper No.	Paper Nomenclature	Credit	ESE	Internal	Max. Marks	ESE Duration (Hrs.)
I	International Trade & Finance (DSC)	3	54	21	75	3
II	Business Finance (DSC)	3	54	21	75	3
Semester Fifth						
Paper No.	Paper Nomenclature	Credit	ESE	Internal	Max. Marks	ESE Duration (Hrs.)
1	Rural Development & Co-operation (DSC)	3	54	21	75	3
II A	Business Budgeting (DSE1)	3	54	21	75	3
II B	or Capital Expenditure Decisions (DSE2)					
Semester Sixth						
Paper No.	Paper Nomenclature	Credit	ESE	Internal	Max. Marks	ESE Duration (Hrs.)
I	Economy of Rajasthan (DSC)	3	54	21	75	3
II A	Project Planning & Control (DSE1)	3	54	21	75	3
II B	or Monetary Economics (DSE2)					

S. S. JAIN SUBODH P.G. COLLEGE, JAIPUR
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Department of Economic Administration and Financial Management

Examination Pattern & Marking Scheme for B.Com
Session 2023-2024

Total Time allowed in semester end examination: 3 hrs

Total End Sem. Exam	54
Internal Assessment	21
Maximum Marks	75
Minimum Marks	30

Examination Question Paper Pattern for all Semester Exams

Attempt all questions

I 9 Questions (very short answer questions)	9 * 1 Mark	09
II 6 Question (short answer questions)	6 * 3 Marks	18
III 3 Questions (1 question /unit with internal choice)	3* 9 Marks	27

PROGRAMME OUTCOMES OF BACHELOR OF COMMERCE (PO'S):

After the successful completion of Bachelor's Degree of Commerce the students get equipped with the following specialties:

1. They acquire the in-depth knowledge of principles and theories of commerce including economics, finance, accounts, marketing, entrepreneurship, trade & industry.
2. They become the beholder of special and essential business skills like critical thinking, decision making, problem solving, risk analyzing and minimizing etc. and they learn how to apply theoretical knowledge to the real business world.
3. The graduates get a strong hand on financial literacy like formulation of financial statements, budgeting, investment analysis, audit process, income tax laws, inventory management, risk and uncertainty management etc.
4. The commerce graduate becomes proficient in team work and leadership.
5. They develop an innovative and entrepreneurial mindset.
6. They acquire the knowledge about the policy formulation and implementation machinery of the nation its problems and the way out.
7. The commerce graduates get the knowledge about the banking and financial intermediaries, their role in the nation building and propagation of economic growth and development.
8. The graduates further move towards research in the field of commerce.

PROGRAMME SPECIFIC OUTCOMES OF E.A.F.M IN BACHELOR OF COMMERCE (PSO'S):

Department of Economic Administration & Financial Management in Bachelor of Commerce - B.COM.

B.COM. PSO's:

1. B.Com with Economic Administration & Financial Management is developed as per the requirements of the Banking and Finance Industry where students learn banking operations, regulations, monetary auditing, selling of financial products and services.
2. The specially designed syllabus creates trained professionals who can handle various financial activities associated with banking and insurance sectors.
3. Specialization in Banking and Finance helps students to operate efficiently in the Banking and financial service sector and handle various technologies employed in the field of Banking and Finance.
4. It gives students theoretical and application-based knowledge in the banking and financial sector and analytical skills to work with various financial tools, such as regulatory agencies and global markets.
5. Inculcates the capability of evaluating the current profitability & operational efficiency of the enterprise so that the financial health of the company can be determined.
6. Enables the students to analyze future prospects of the company for healthy decision making.

S. S. JAIN SUBODH P.G. COLLEGE, JAIPUR
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BACHELOR OF COMMERCE SYLLABUS

**Department of Economic Administration and Financial
Management**

Contents:

- 1. Eligibility**
- 2. Semester Structure**
- 3. Scheme of Examination**
- 4. Course Details**
- 5. Course Outcomes**

Eligibility : 10+2 with 48%from Rajasthan Board/ CBSE in Rajasthan State or 60% from CBSE or any other equivalent recognized Board from other State.

Semester Structure:

The details of the course with code, title and the credits assigned are as given below.

Abbreviations Used:

Course Category

DSC: Discipline Specific Core

DSCP: Discipline Specific Core Practical

DSE: Discipline Specific Elective

DSEP: Discipline Specific Elective Practical

GE : General Elective

AEC: Ability Enhancement Course

AECC: Ability Enhancement Compulsory Course

SEC: Skill Enhancement Course

SEM: Seminar

PRJ: Project Work

RP: Research Publication

Contact Hours

L: Lecture T: Tutorial

P: Practical or Other S: Self Study

The medium of instruction and examination shall be Hindi/English.

BACHELOR OF COMMERCE SYLLABUS
Department of Economic Administration and Financial Management

B.COM. SEMESTER FIRST

Level	Paper No. & Course Title	Course Category	Credit	Total Contact Hours			ESE Duration (Hrs.)		ESE Marking Scheme		
				L	T	P	Theory	P	ESE	Internal	Total
5	I Business Economics	DSC	3	45	-	-	3	-	54	21	75
	II Banking	DSC	3	45	-	-	3	-	54	21	75

B.COM. SEMESTER SECOND

Level	Paper No. & Course Title	Course Category	Credit	Total Contact Hours			ESE Duration (Hrs.)		ESE Marking Scheme		
				L	T	P	Theory	P	ESE	Internal	Total
5	I Managerial Economics	DSC	3	45	-	-	3	-	54	21	75
	II Public Finance and Financial System in India	DSC	3	45	-	-	3	-	54	21	75

B.COM. SEMESTER THIRD

Level	Paper No. & Course Title	Course Category	Credit	Total Contact Hours			ESE Duration (Hrs.)		ESE Marking Scheme		
				L	T	P	Theory	P	ESE	Internal	Total
6	I Economic Environment in India	DSC	3	45	-	-	3	-	54	21	75
	II Financial Management	DSC	3	45	-	-	3	-	54	21	75

B.COM. SEMESTER FOURTH

Level	Paper No. & Course Title	Course Category	Credit	Total Contact Hours			ESE Duration (Hrs.)		ESE Marking Scheme		
				L	T	P	Theory	P	ESE	Internal	Total
6	I International Trade and Finance	DSC	3	45	-	-	3	-	54	21	75
	II Business Finance	DSC	3	45	-	-	3	-	54	21	75

B.COM. SEMESTER FIFTH

Level	Paper No. & Course Title	Course Category	Credit	Total Contact Hours			ESE Duration (Hrs.)		ESE Marking Scheme		
				L	T	P	Theory	P	ESE	Internal	Total
7	I Rural Development and Co-operation	DSC	3	45	-	-	3	-	54	21	75
	II A Business Budgeting Or	DSE1	3	45	-	-	3	-	54	21	75
	II B Capital Expenditure Decisions	DSE2	3	45	-	-	3	-	54	21	75

B.COM. SEMESTER SIXTH

Level	Paper No. & Course Title	Course Category	Credit	Total Contact Hours			ESE Duration (Hrs.)		ESE Marking Scheme		
				L	T	P	Theory	P	ESE	Internal	Total
7	I Economy of Rajasthan	DSC	3	45	-	-	3	-	54	21	75
	II A Project Planning & Control	DSE1	3	45	-	-	3	-	54	21	75
	II B Monetary Economics	DSE2	3	45	-	-	3	-	54	21	75

** There will be a *choice offered* between DSE1 and DSE2 in Semester Fifth.

*** There will be a *choice offered* between DSE1 and DSE2 in Semester Sixth.

**** Students with 70% or more will be eligible for opting Project Report in Semester VI *in lieu of opted DSE (1 or 2)* in EAFM, which will carry 3 credits.

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SYLLABUS WITH CBCS SCHEME

Bachelor of Commerce Economic Administration and Financial Management B.Com. Semester: I

Course Title: Business Economics

Paper: I

Objectives:

- **The objective of this course is to develop a logical understanding of the role of business economics in the decision-making process and recognize the influence of economic variables on business operations, strategies, and outcomes.**
- **To acquaint the students with concepts and techniques used in Micro & Macro Economic theory and to enable them to apply this knowledge in Business decision-making.**

Syllabus:

UNIT-I

Introduction to business economics: Definition, Meaning, Nature and Scope. Difference between economics and business economics, Role of business economics in formulation of business policies. Significance of micro and macro economics in business decisions .

UNIT-II

Demand Analysis, Law of Demand, elasticity of demand and its measurement. Supply and Law of Supply, elasticity of supply.

Utility: Cardinal and Ordinal approaches (elementary)

Consumer's Surplus

Consumer's Equilibrium.

UNIT-III

Production function.

Law of variable proportions, returns to scale, producer's equilibrium.

Theories of Firm: Baumol's model of Sales revenue maximization, Marris theory of managerial enterprise and Williamson's theory of managerial discretion.

Suggested Readings:

- Agarwal- Somdeo : Business Economics
- C. M. Choudhary : Business Economics
- N. D. Mathur : Business Economics
- Saraswat-Lodha : Business Economics
- Mamta-Singhal- Saini : Business Economics
- Sloman : Economics for Business
- बी.पी. गुप्ता : व्यावसायिक अर्थशास्त्र
- अग्रवाल, सोमदेव : व्यावसायिक अर्थशास्त्र
- माथुर, गुप्ता, एवं आभा मोहन : व्यावसायिक अर्थशास्त्र
- एम.एल. सेठ : अर्थशास्त्र के सिद्धान्त

Learning Outcome of the Course:

- Graduate students will develop a solid understanding of how micro economic analysis can inform and enhance decision-making in the context of business operations, strategy, and planning.
 - Business economic course would enhance logical and practical thinking process among the students, including the ability to understand economic policies and theories in reference to persisting problems and help them to make intelligent decisions.
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Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: I

Course Title: Banking

Paper: II

Objectives:

- **To acquire knowledge of working of Indian Banking system**
- **To be familiar with the impact of government policy and regulations on the banking industry, performance of banks & Banking lending policies and procedures.**

Syllabus:

UNIT-I

Banking: definition and functions, methods of credit creation, commercial banking in India, Asset and liability management of commercial banks.

UNIT-II

A Study of RBI, Monetary policy, A Study of NABARAD and RRB, Recent trends in Indian Banking (E- banking, Innovative banking), Concept of demonetization.

UNIT-III

Salient features of Banking Regulation Act, Relationship between banker and customer, Negotiable instruments, Cheques, bills of exchange and promissory notes.

Suggested Readings:

- **Kansal,Chaudhary,Rathore: Banking & Finance**
- **Gupta, Swami : Banking & Finance**
- **Khanna, Tiwari, & Jain : Banking & Finance**
- **Vasant Desai : Bank Management**
- **Suresh : Management of Banking & Financial Services**
- **जाट, कंसल एव तिवारी : बैंकिंग एवं वित्त**
- **टडन, माथुर : बैंकिंग एवं वित्त**
- **गुप्ता, स्वामी एवं वशिष्ठ : बैंकिंग एवं वित्त**
- **खन्ना, तिवारी एव जैन : बैंकिंग एवं वित्त**
- **दीपक अग्रवाल : मुद्रा, बैंकिंग, लाके वित्त एव अन्तर्राष्ट्रीय व्यापार**

Learning Outcomes of the Course:

- **The students will be able to discuss the impact of government policy and regulations on the banking industry & evaluate the performance of the banking industry.**
 - **The students understand the importance to be updated on the developments of the banking sector and practice the same.**
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Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: II

Course Title: Managerial Economics

Paper: I

Objectives:

- **Assist in making decisions on the various areas that affect business. It can include risk management, manufacturing, pricing, and investment.**
- **Implement devices that measure the broad scale of a company's financial goals.**

Syllabus:

UNIT-I

Nature and Scope of Managerial Economics.

Major concepts of costs, Revenue Analysis, Price and output determination under different market structures, Perfect competition, Monopoly, Discriminating Monopoly, Imperfect competition, Oligopoly.

UNIT-II

Marginal productivity theory of distribution. Pricing of Multiple Products.

Factor pricing: Determination of Rent, Wages, Interest, Profit.

UNIT-III

National Income analysis: Concepts and Measurement, national income and economic welfare, Green national Income.

Business cycles- theories and phases. Measures to check business cycles.

Suggested Readings:

- **Agarwal : Managerial Economics**
- **Petersen, Jain : Managerial Economics**
- **Varshney, Maheshwari : Managerial Economics**
- **Saraswat, Lodha : Business Economics**
- **Agarwal Somdeo : Business Economics**
- **N.D. Mathur : Business Economics**
- **H.L. Ahuja : Managerial Economics**
- बी.पी. गुप्ता : व्यावसायिक अर्थशास्त्र
- अग्रवाल, सोमदवे : व्यावसायिक अर्थशास्त्र
- टी.टी. सेठी : मक्रो अर्थशास्त्र
- सिंह, शर्मा, चौधरी : प्रबन्धकीय अर्थशास्त्र

Learning Outcome of the Course:

- Graduate students will develop a solid understanding of how economic analysis can inform and enhance decision-making in the context of business operations, strategy, and planning.
 - Managerial economic course would enhance logical and practical thinking process among the students, including the ability to understand economic policies and theories in reference to persisting problems and help them to make intelligent decisions.
-

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: II

Course Title: Public Finance and Financial System in India
Paper: II

Objectives:

- **The objectives of public finance are managing public funds, economic development, eliminating inequality, retaining price stability, satisfying the nation's fundamental needs, and managing the currency value in the international market.**
- **Public finance is the method to manage the public funds in the nation's economy. It plays a vital role in the nation's growth and development, domestically and internationally. It influences the nation's citizen and non-citizen stakeholders.**

Syllabus:

UNIT-I

Public Finance -definition, meaning, scope, importance, nature, Public expenditure, Canons of Public expenditure, Canons of taxation, Centre state finance financial relations

UNIT-II

Fiscal policy. Financial system: functions, major issues in Indian Financial system. Financial sector reforms in India.

UNIT-III

Financial Market: money market, capital market, foreign exchange market.

Financial Instruments: treasury bills, certificate of deposits, commercial papers, currency option, credit card.

Suggested Readings

- **Gupta, Swami : Indian Banking & Finance System in India**
- **Khanna, Tiwar, Jain : Banking & Finance**
- **R.C. Agarwal : Public Finance**
- **S.K. Singh : Public Finance, Theory & Practice**
- **Varshney, D.K. Mittal : Indian Financial System**
- गुप्ता, स्वामी वशिष्ठ : भारतीय बैंकिंग एवं वित्त व्यवस्था
- खन्ना, तिवारी, जैन : बैंकिंग एवं वित्त
- जाट, तिवाड़ी, कन्सल : बैंकिंग एवं वित्त
- टण्डन, माथुर : बैंकिंग एवं वित्त
- जे.सी. पन्त : राजस्व
- जाट, तिवाड़ी, कन्सल : भारतीय बैंकिंग एवं वित्त व्यवस्था

Learning Outcome of the Course:

- **Develop comprehensive understanding of theories of public expenditure and their application.**
 - **Thoroughly comprehend concepts and theories related to Public policy and rational choice.**
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Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: III

Course Title: Economic Environment in India

Paper: I

Objectives:

- The objectives of this subject are managing public funds, economic development, eliminating inequality, retaining price stability, satisfying the nation's fundamental needs, and managing the currency value in the national and international market.
- This subject helps to manage the public funds in the nation's economy. It plays a vital role in the nation's growth and development, domestically and internationally. It influences the nation's citizen and non-citizen stakeholders.

Syllabus:

UNIT-I

Economic Environment: Meaning, factors affecting Economic Environment, Basic features and problems of Indian Economy, Agriculture Policy, Industrial Policy, EXIM Policy.

UNIT-II

History of Indian Economic Planning, National Institution for Transforming India, Significance of agriculture in Indian Economy.

UNIT-III

Industrial growth in India and prospects, Role of small scale industries.

Globalization, liberalization, privatization, Impact of LPG on Indian Economy.

Suggested Readings:

- **Gupta, Swami, Vashistha : Economic Environment in India**
- **N.D. Mathur : Economic Environment in India**
- **Francis Cherunilam : Business Environment**
- **Shaikh : Business Environment**
- गुप्ता, स्वामी वशिष्ठ : भारत में आर्थिक पर्यावरण
- जाट, भिण्डा, वशिष्ठ, : भारत में आर्थिक पर्यावरण
- एम.पी. सिंह : आर्थिक विकास एवं नियोजन

Learning Outcome of the Course:

- **Develop comprehensive understanding of theories of economic environment and their application.**
 - **Thoroughly comprehend concepts and theories related to economic environment.**
-

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: III

Course Title: Financial Management
Paper: II

Objectives:

- The objectives of financial management increase the efficiency of an organization by providing it with the necessary information to make informed decisions. This helps make sure that the organization uses its resources in the most efficient way possible.
- The objectives of financial management also help an organization maximize profits by providing it with tools for analyzing its costs and revenues, which allows it to determine whether its pricing is appropriate for the market or not. It can also help determine when it should increase or decrease production based on demand for its product or service.

Syllabus:

UNIT-I

Financial Management: Meaning, Scope, Importance, Role and Responsibility of Financial manager

Analysis and Interpretation of Financial Statements, Ratio Analysis: Liquidity, Profitability, Leverage and Activity Ratios

UNIT-II

Fund Flow Analysis: Changes in Working Capital, Funds from operations, Fund Flow Statement.

Cost-Volume Profit Analysis: P/V Ratio, Break even Analysis, Margin of Safety.

Capitalization: Capital Structure, Trading on Equity.

UNIT-III

Management of Working Capital: Determinates, Sources and Analysis of Working Capital, Estimating of Working Capital Requirements, Financial and operating Leverage

Suggested Readings:

- **Agarwal, Agarwal : Financial Management**
- **M.R. Agarwal : Financial Management**
- **Ravi M. Kishore : Financial Management**
- **Prasannchandra : Financial Management**
- **R.P. Rustagi : Financial Management**
- **Khan, Jain : Financial Management**
- **I.M. Pandey : Financial Management**
- अग्रवाल, अग्रवाल : वित्तीय प्रबन्ध
- एम.आर. अग्रवाल : वित्तीय प्रबन्ध

Learning Outcome of the Course:

- **Helps in achieving efficiency by reducing costs, maintaining a high level of output, reducing time lags between inputs and outputs, and ensuring the financial manager's objectives are met.**
 - **One of the important outcomes of financial management is to aim at monitoring the liquidity within the company.**
-

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: IV

Course Title: International Trade and Finance

Paper: I

Objectives:

- **The foremost objective of any trade is to earn profits by selling as much as possible products and services to collect the maximum revenue. International trade caters to this very objective. Access to international markets, there results in an expansion in the consumer base of a company's products or services.**
- **In order to satisfy the growing demand for products on the part of foreign markets, companies need to be accompanied by policies that provide support for their export processes.**

Syllabus:

UNIT – I

Preliminary Introduction to International Trade Theories, (Comparative Cost Theory and Modern Theory), Terms of Trade: Balance of Trade V/s Balance of payments, Causes of disequilibrium and their remedial measures. Dumping.

UNIT – II

Bretton woods Institutions: IBRD and its affiliates, IMF. WTO.

UNIT – III

Documentary Credit (L.Cs.), Euro and Euro-Currency Market : Extent, Significance and Operation, Free Trade Zones.

Suggested Readings:

- **S.K. Mathur : International Trade & Finance**
- **Rakesh Mohan Joshi : International Business**
- **R. Sharma : International Economics**
- **टी.एन. माथुर, ममता जैन : अन्तर्राष्ट्रीय बैंकिंग**
- **एच.एस. अग्रवाल, सी.एस. बरला : अन्तर्राष्ट्रीय अर्थशास्त्र**
- **जे.के. टण्डन : अन्तर्राष्ट्रीय व्यापार एवं वित्त**

Learning Outcome of the Course:

On successful completion of the module students will be able to:

- **Develop comprehensive understanding of theories of International Trade and Finance and their applications.**
 - **Thoroughly comprehend concepts and theories related to International Trade and Finance.**
-

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: IV

Course Title: Business Finance

Paper: II

Objectives:

- **It enhances the ability to identify ethical dilemmas within the finance setting;**
- **An appreciation for socially responsible actions with respect to financial decisions.**

Syllabus:

UNIT-I

Financial Analysis: Meaning, Objectives, Importance and Limitations.

Financial planning and Forecasting.

Capital expenditure and Investment ranking techniques, Practical application of Payback. 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, Cost-Benefit analysis, Relation between Internal Rate of return and Terminal value method.

UNIT-II

Cash Flow Statement: Operating, Investing and Financing Activities.(AS-3 Method)

Management of Receivables and Cash. and inventory management.

UNIT-III

Cost of Capital and its Computation.

Dividend policies.

Sources of Finance: Short Term, Medium Term and Long Term.

Suggested Readings:

- **Agarwal, Agarwal : Financial Management**
- **M.R. Agarwal : Financial Management**
- **Ravi M. Kishore : Financial Management**
- **Prasannchandra : Financial Management**
- **R.P. Rustagi : Financial Management**
- **Khan, Jain : Financial Management**
- **I.M. Pandey : Financial Management**
- अग्रवाल, अग्रवाल : वित्तीय प्रबन्ध
- एम.आर. अग्रवाल : वित्तीय प्रबन्ध

Learning Outcome of the Course:

- **Present, discuss, and defend financial decisions by using appropriate terminology.**
 - **To finance professionals through the development of interpersonal and teamwork skills.**
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Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: V

Course Title: Rural Development and Co-operation.

Paper: I

Objectives:

- **Contributing in plan formation for improving the quality of life of the rural population.**
- **To understand the problems of rural people. .**

Syllabus:

UNIT-I

Concept and significance of rural development. Strategy of rural development: current issues. Rural Development administration: rural development agencies. Village level, block level and district level.

Administration of rural development. District rural development agencies.

UNIT-II

Rural Development Programmes: Tribal Welfare, woman and child development.

Rural Marketing: Nature, characteristics and the potential of rural marketing in India

Agriculture price determination and commodity trading.

UNIT-III

Concept of Co-Operation. Principles of Co-Operation, Co-Operative movement in Rajasthan. Co Operative Marketing, Consumers Co-Operative. A study of Apex Co-Operative Bank and RAJFED.

Suggested Readings:

- **Gupta, Swami : Rural Development & Co-operation**
- **C.M. Choudhary : Rural Development & Co-operation**
- **Ruddar Dutt Sundaram : Indian Economy**
- **T.N. Hazela : Principles, Problems, Practice of Co-operation**
- **Agarwal, Mathur, Gupta : Co-operative Thought & Rural Development**
- **Kunsal : Co-operative in India & Abroad**
- **सी.एम. चौधरी : ग्रामीण विकास एवं सहकारिता**
- **गुप्ता स्वामी : ग्रामीण विकास एवं सहकारिता**
- **एन.एल. अग्रवाल : भारत मे कृषि का अर्थशास्त्र**

Learning Outcome of the Course:

- 1. To reduce unemployment by providing opportunities for employment.**
 - 2. To provide clean water, education facilities, electricity and proper communication.**
-

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: V

Course Title: Business Budgeting
Paper: II A (DSE1)

Objectives:

- Some companies use the budgeting process as a tool for deciding where to allocate funds to various activities, in such companies the students may find the job profile of Budget Manager or Budget Advisor.
- The passed out graduates get an in depth knowledge of the Budget formulation and implementation procedure of the nation.

Syllabus:

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.

Types of Budgets: fixed and flexible budget, functional budgets: master budget, sales budget, production budget, cost of production budget, direct material budget, direct labour budget and overhead budget.

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, limitations of performance budgeting in India.

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, Zero Base Budgeting.

Reporting to management and Information System: 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.

Suggested Readings:

- **Agarwal, Vijay, Surolia : Business Budgeting**
- **M.R. Agarwal : Business Budgeting**
- अग्रवाल, विजय, सुरोलिया : व्यावसायिक बजटन
- एम.आर. अग्रवाल : व्यावसायिक बजटन

Learning Outcome of the Course:

- **Students become capable of formulation and preparation of Budgets.**
 - **The efficiency of controlling the production costs and managing the expenditures and revenues is acquired by the aspirants.**
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Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: V

Course Title: Capital Expenditure Decisions

Paper: II B (DSE2)

Objectives:

- To help students in selecting the most profitable investment opportunity.
- To enable them to compare the various return options on investments.

Syllabus:

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, Cost-Benefit Analysis, Relation between Internal Rate of return and Terminal value method, Capital budgeting under uncertainty: Inflation, Deflation and Indexation visa-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.

Suggested Readings:

- **Agarwal, Vijay, Surolia : Business Budgeting**
- **M.R. Agarwal : Business Budgeting**
- अग्रवाल, विजय, सुरोलिया : व्यावसायिक बजटन
- एम.आर. अग्रवाल : व्यावसायिक बजटन

Learning Outcome of the Course:

- **Enables the students to take intelligent investment decisions and ensure their long-term success.**
 - **Supports in identifying the involved risks and uncertainties and thus helping in providing the remedial measures.**
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***** In Semester Fifth, Paper No. I is compulsory there has been a choice offered between DSE's Paper No. (II A and II B)**

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: VI

Course Title: Economy of Rajasthan

Paper: I

Objectives:

To impart the knowledge of:

- **Macro overview of Economy.**
- **Major Agricultural, Industrial and Service Sector Issues.**
- **Growth, Development and Planning.**

Syllabus:

UNIT-I

Rajasthan's physiographic, climate, vegetation and soil physical divisions of Rajasthan.

Population: size and growth Rural and urban Population.

Agriculture: land utilization, cropping pattern, Food and commercial crops, land reforms. Major irrigation and power projects, importance of animal husbandry, dairy development Programmes, problems of sheep and goat husbandry .

UNIT-II

Industry: Growth and location of industries, small scale and cottage industries, industrial export from Rajasthan. Handicrafts, industrial policy of Rajasthan, fiscal and financial incentives for industries development of industrial areas. Drought and Famine in Rajasthan: short term and long term drought management strategies.

Tourism Development: its role in the economy of the state, problems and prospectus, strategy of tourism development in the state.

UNIT-III

Economic planning and Development in Rajasthan, Problems of poverty and unemployment in Rajasthan, Mineral resources of Rajasthan.

Suggested Readings :

- **L.N. Nathuramka : Economy of Rajasthan**
- **Govt. of Rajasthan : Basic Statistics of Rajasthan**
- एल.एन. नाथूरामका : राजस्थान की अर्थव्यवस्था
- बी.एल. ओझा : राजस्थान की अर्थव्यवस्था

Learning Outcome of the Course:

- **Knowledge about Infrastructure & Resources Development.**
 - **Knowledge about Major Development Projects.**
 - **Critical evaluating power of Formulation and initiation of Programmes and Schemes- Government Welfare Schemes for SC/ST/Backward Class/Minorities/Disabled Persons, Destitute, Women, Children, Old Age People, Farmers & Labourers.**
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Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: VI

Course Title: Project Planning and Control
Paper: II A (DSE1)

Objectives:

- **To identify the risks associated with each work package. To determine the overall risk exposure and the contribution of individual risks.**
- **To prioritise risks for further management.**
- **To develop cost-effective risk management actions (responses) and incorporate them into the plan.**

Syllabus:

UNIT-I

Project Planning- planning fundamentals, project master plan, importance and techniques of project planning. essentials of good project planning. project life cycle, project contracting.

Project Management: Definition, function, evolution of Project Management, Traditional Management v/s Project Management.

Defining Project its objectives, Identification, formulation and Classification.

UNIT-II

Production and production decisions: meaning of product, product decision areas: use of alternative production facilities, determination of the profitable level of production, utilization of full production capacity, starting a new product in place of old, determination of product mix on the basis of key factor.

Analysis of risk and uncertainty introduction, description of basic risk concept, risk evaluation approaches: risk adjusted discount rate, certainty equivalent approach, and probability approach, standard deviation, co-efficient of variance, sensitivity analysis and decision tree analysis.

Value analysis: meaning and value analysis, objectives of value.

UNIT-III

Project control: information monitoring, internal & external project control, control process and issues in project control.

Network techniques for projects: developments of project network, time estimation, determination of the critical path, scheduling when resources are limited, PERT, CPM Model, control of In-Progress Project.

Suggested Readings :

- **Prassanchandra : Project Planning, Analysis Selection, Financing Implementation and Review**
- **M.R. Agarwal : Project Planning**
- **Agarwal, Mishra : Project Planning**
- **Vasant Desai : Project Planning**
- **M. Mishra : Project Planning & Control**
- **R.L. Pitale : Project Appraisal Techniques**

Learning Outcome of the Course:

- **To prioritise risks for further management.**
- **To develop cost-effective risk management actions (responses) and incorporate them into the plan.**

***** In Semester Six Paper I is compulsory there is a choice offered between paper DSE1 (Paper No. II A) and DSE2 (Paper No. II B).**

Bachelor of Commerce
Economic Administration and Financial Management
B.Com Semester: VI

Course Title: Monetary Economics

Paper: II B (DSE2)

Objectives:

The passed out graduate acquires the skill to:

- **Assist in making decisions on the various areas that affect business. It can include risk management, manufacturing, pricing, and investment.**
- **Implement devices that measure the broad scale of a company's financial goals.**

Syllabus:

UNIT-I

Money: Meaning, Types, Functions, Importance and Evils of Money. Money and a Near Money comparison.

Monetary Standard: Meaning and types, Importance of Monetary standard. Principle and Methods of Issuing Notes in India.

UNIT-II

Demand and Supply of Money- Factors affecting demand and supply of money. Supply of Money Narrow Money and Broad Money. Velocity and Value of Money.

Theories of Money- Quantity, Cambridge and Keynesian.

UNIT-III

Monetary Policy- Concept and instruments of Monetary policy.

Current Monetary policy review.

Concept of Demonetisation.

Suggested Readings:

- **M.L.Seth, Monetary Economics- Educational Publishers, Agra**
- **T.N.Hajela, Monetary Economics.,Konark Publishers Pvt. Ltd, Delhi**
- **M.L.Jhingan, Money, Banking and International Trade,Vrinda Publication, Delhi**
- **S.B.Gupta, Monetary Economics.,S.Chand& Co, New Delhi**
- **Mithani.D.M, Money,Banking,International Trade and Public Finance., Himalayan Publication, New Delhi**
- **डॉ वी सी सिन्हा: मौद्रिक अर्थशास्त्र, ऐस बी पी डी पब्लिकेशंस, आगरा**

Learning Outcome of the Course:

3. Graduate students will develop a solid understanding of how micro economic analysis can inform and enhance decision-making in the context of business operations, strategy, and planning.
4. Business economic course would enhance logical and practical thinking process among the students, including the ability to understand economic policies and theories in reference to persisting problems and help them to make intelligent decisions.

***** In Semester Six Paper I is compulsory there is a choice offered between paper DSE1 (Paper No. II A) and DSE2 (Paper No. II B).**

******* Students with 70% or more will be eligible for opting Project Report in Semester VI in lieu of opted DSE's (XII A or XII B) in EAFM, which will carry 3 credits.**