

EAFMB.Com Part-I

Paper-I	Business Economics
Paper-II	Indian Banking and Financial System

B.Com.Part-II

Paper- I	Economic Environment in India
Paper-II	Elements of Financial Management

B.Com.Part-III

Paper- I	International Trade & Finance
Paper-II (i)	Business Budgeting
Paper-II (ii)	Rural Development in India



अकादमिक प्रभारी
महाराजा सूरजमल बूज विश्वविद्यालय
भरतपुर (राज.)

E.A.F.M
B.Com. PART -I
B.COM Part I

Paper - I : Business Economics
Paper - II: Indian Banking and Financial System

Paper I - Business Economics

Time : 3 hours.
Min. Marks : 36
Unit - I

Max. Marks : 100

Introduction to Business Economics: Definition, Meaning, Nature and Scope of Business Economics, Business Economics and Economic Theory, Business Economics and Decision Sciences- The Nature & Process of Business Decision Making, The type of Business decision; Market Coordination V/S Business Coordination.

Unit - II

Consumer Behaviour : Cardinal & Ordinal approach, Law of diminishing marginal utility, Law of demand, Elasticity of demand, Indifference curve – meaning, characteristics and consumer equilibrium, Law of supply, Elasticity of Supply.

Unit - III

Production Function – Factors of production, laws of returns, law of variable proportions, Revenue and Cost Analysis : Revenue Analysis, total revenue, marginal revenue and average revenue, various concepts of cost, short and long run cost curves.

Unit - IV

Market Analysis: General Principle of price determination, Time Element in price determination. Price and Output determination under Perfect Competition, Monopoly, Discriminating Monopoly and Imperfect Competition.

Unit - V

National Income and Economic welfare. National Income accounting, Theory of Rent, wages & Interest

Books Recommended:

1. D.M. Mithani : Fundamentals of business and Managerial economics, Himalaya publishing house.
2. Mote and Paul and Gupta : managerial Economics, TA TA McGraw Hill, New Delhi.
3. Ahuja, H.L. Managerial Economixs, S.Chand & Company Ltd., New Delhi.
4. N.D. Mathur: Business Economics, Shivam Book House (P) Limited , Jaipur.
5. B.P. Gupta: Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. Agarwal and Agarwal : Vyavsayik Arthashastra (Hindi), Ramesh book depot, Jaipur.
7. C.M.Chaudhary: Business Economics.
8. M.D. Agarwal and Som Deo: Business Economics, Ramesh Book Depot, Jaipur

C:\Academic\Gyawal\B.Com\B.Com Syllabus\RAMESH Word File\EAFM\EAFM - B.Com Part -I.doc

अकादमिक प्रभारी
महाराजा सुरजमल बूज विश्वविद्यालय
भरतपुर (राज.)

19.

अकादमिक प्रभारी
महाराजा सुरजमल बूज विश्वविद्यालय
भरतपुर (राज.)

21/11/2022
11/11/2022

10/11/2022

Paper II - Indian Banking and Financial System

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

Unit - I

Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and NABARD. Monetary policy and credit control by RBI, Demonetisation and its impact on Indian economy.

Unit - II

Universal banking, E-banking, mobile and innovations in banking sector.
Relationship between Banker and customer – General and Special. Regulatory Body of stock market of India, SEBI.

Unit - III

Negotiable Instruments – Cheques, Bills of Exchange and promissory notes. A study of Banking regulations act 1949.

Unit - IV

Financial Services : Merchant Banking, Mutual Funds, Credit Rating, Venture Capital Financial sector reforms in India.

Unit - V

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.

Book Recommended:

1. Vasant Desai: Indian Banking Nature and problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R: "Indian Banking", S. Chand & Company Ltd., New Delhi.
3. Averbach, Robert D; Momy, Banking and Financial markets Macmillan, London.
4. Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y. : Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M. : Financial markets and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon and T.N. Mathur – Banking and Finance, Shivam Book Hous (p) Ltd., Jaipur (Hindi and English Version).
8. Vashitha, Swami, Gupta: Banking and Finance, Ramesh Book Depot Jaipur.

अकादमिक प्रभारी
महाराजा सुरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

अकादमिक प्रभारी
महाराजा सुरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

C:\Academic\Gyawal Sir\Syllabus\RAMESH Word File\EAFM\EAFM - B.Com Part -I.doc

B.Com. Part I (Pass Course)
(Extra Paper- For Non-Commerce Students only)

Book-Keeping

Time : 3 hours.
Min. Marks 36

Max. Marks. 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

Unit-II

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance

Unit-III

Errors and their rectification, Bank Reconciliation Statement.

Unit-IV

Classification of Capital and Revenue Transactions, Final Accounts: ^{without} without Adjustment, with Adjustment and Adjusted Trial Balance.

Unit-V

Depreciation Accounting (including AS-6), Accounts of Non-Profit Organization and Professional People.

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

Books Recommended

1. Book-keeping and Accountancy : Jain, Khandelwal, Pareek (Hindi & English)
2. Financial Accounting : P.C. Tulsian
3. Elements of Accounts : T.S. Grewal
4. Practical Accounts : Paul

अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

(20)

21/04
2/11/2022

अकादमिक प्रभारी

अकादमिक प्रभारी

महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

3. ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENTE.A.F.M
B.Com. PART -IIPart II

Paper - I : Economic Environment In India

Paper - II : Elements of Financial Management

Paper I - Economic Environment in India

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

Unit-I**Economic Environment-** meaning, factors affecting economic environment, Basic features of Indian Economy. India in world economy, Human Development Index, Social infrastructure development.**Economic Planning-** Meaning, importance, objectives and techniques of planning. Salient features of current and previous plan, achievements. NITI Ayog - An Introduction and its functions.Unit-II**Agriculture** - Agriculture policy, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance (Specially Kishan Credit Card Agriculture Insurance) Agriculture productivity, demand and supply of agriculture products and their effect on general price level.Unit-III**Industry and Infrastructure-** Industrial policy, Role of MSMEs and their problems, credit flow to industrial sector, FDI, CPSEs, Concept of privatization and disinvestment, role of private sector in industrial development and its contribution.Unit-IV**Concept of liberalization and privatization-** Role of liberalization. Disinvestment.**Service Sector** – India's service sector, performance and contribution in national income, international comparison of Indian service sector, challenges and issues.Unit-V**Foreign Trade-** Commercial policy, Volume, composition and direction. Export promotion, New dimensions of foreign trade.

Main features of Indian population and current population policy.

Books Recommended:

1. Rudradatt and Sunderam : Indian Economy
2. A.N. Agarwal : Indian Economy
3. Laxminayaran Nathuramaka : Indian Economy
4. B.L. Ojha : Rajasthan's Economy
5. Mishra and Puri : Indian Economy
6. Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan.

C:\Academic\Gyawal Sir\Syllabus\RAMESH Word File\EAFM\EAFM - B. Com Part -II.doc

B. Com Part - II (EAFM)

Paper II - Elements of Financial management

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

Unit-I

Financial Management: Meaning, Scope, Importance and Limitations of Financial management, Tasks and Responsibilities of a Modern Finance manager. Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.

Unit-II

Ratio Analysis: Liquidity, Activity, Profitability and Leverage Ratios. Cash flow analysis: sources and uses of cash. Cash Flow statement as per as (Accounting Standard)-3.

Unit-III

An Introduction of Financial Planning and Forecasting. Break-even analysis. Sources of short-term and Long-term Finance. Equity v/s Debt.

Unit-IV

Working Capital Management- Concept and Significance. Determinants and Estimation of Working Capital, Adequate Working Capital Merits and Demerits. Management of Cash and marketable Securities. Fund Flow analysis: Changes in working capital sources and uses of funds.

Unit-V

Receivables and Inventory management. Elementary Study of Capital Budgeting including methods of evaluating Capital Expenditure proposals under uncertainty, Dividend Policy.

Books Recommended:

1. Financial management: M.R. Agarwal (English & Hindi version)
2. Elements of Financial management: M.D. Agarwal & N.P. Agarwal (English & Hindi Version).
3. Element of Financial management: JAT, Gupta, Mendartta, Mishra, Saini

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

अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

शुक्र-दिवस
11/11/2022

Paper – I : International Trade and Finance

Time : 3 hours.
Min. Marks : 36

Max.Marks : 100

Unit – I

International Trade: Meaning need, importance and problems in international trade; International and inter- regional trade. International business environment: meaning and factors affecting the environment.

International Trade Theories Absolute and comparative advantages theories.

Unit –II

Balance of Payments: Concept of balance of trade and balance of payment; causes of disequilibrium and adjustment mechanism. India's balance of payment.

Foreign Exchange: Meaning, types and determination of exchange rate, theories of foreign exchange; exchange control – objectives and methods.

Unit –III

India's Foreign Trade: Volume, composition and direction, Commercial policy of India.

Foreign Aid: Recent trends, problems and prospects in India.

Unit – IV

Foreign Direct Investment: Government policy towards FDI, Make – in – India initiative.

FEMA: Main provisions, Trips & Trims, A brief introduction.

Unit – V

International Institution: IMF, World Bank and its affiliates, BRICS – Objectives, functions, organization and achievements.

World Trade Organization: Organizational structure and working.

Suggested Reading:

1. Trivedi, Jatana and Bajaj: International Trade and Finance, RBSA publishing, Jaipur.
2. Trivedi, Nagar, Soral, Bhatt: International Trade and Finance, RBD, Jaipur.
3. Agrawal, Singh, Gupta: International Trade and Finance, Ajmera book company, Jaipur.
4. M Mithani: International Economics, Himalaya publishing house, Mumbai.
5. J C Singhavi: International Trade.


अकादमिक प्रभारी
महाराजा सूरजमल दूज विश्वविद्यालय
भरतपुर (राज.)

B. Com EAFM part - III

PAPER - II (I)
Business BudgetingTime : 3 hours.
Min. Marks : 36

Max. Marks : 100

- Unit-I** Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology. Preparation of Budgets. Budget Co-ordination. Essentials of an Effective Budgeting. Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, 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.
- Unit-III** Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget. Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.
- Unit-IV** Product and Production Decision : Meaning, 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 existing product. Determination of product mix on the basis of key factor.
- Unit-V** Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.
Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

Books Recommended:

1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K. : Theory and Practice of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. अग्रवाल, विजय एवं सुरेलिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. : व्यावसायिक बजटन

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

अध्यक्ष
अध्यक्ष प्रभारी
महाराजा सुरेन्द्रलाल दूज विश्वविद्यालय
भरतपुर (राज.)

B.Com Part-III (EAFM)**Paper – II (ii) Rural Development in India****Time : 3 hours.****Min. Marks : 36****Max.Marks : 100****Unit – I**

Concept and significance of Rural Development, Strategy of Rural Development: Current issue. Rural Development Administration – Rural Development Agencies. Village level, Block level and District level Administration for Rural Development. Distirct Rural Development Agencies.

Unit – II

Constitutional Provisions regarding Panchayati Raj, 73rd Constitutional Amendment. Salient Features of Rajasthan Panchayati Raj Act., 1994.

Rural Infrastructure Development : Rural Raods, Rural Markets, Electrification, Water Supply, Education and health.

Unit – III

Rural Development Programmes: Critical study of Rural Development Schemes : Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). Main Features and achievement of these scheme.

Unit – IV

Programmes related to Tribal Welfare, Drought Prone Area Development, Desert Development, Nature and forest conservation, Woman and child development.

UNIT – V

Rural Finance concept need and importance, main source of rural finance NGO – role and need of NGO's. Self Help Groups (SHGs) concept, need and achievement.

Books Recommended:

1. B.S.Mathur: Co-operation in India
2. R.D.Bedi: Theory History and Practice of Co- operation
3. F.R.Fay: Co-operation at Home and Abroad
4. B.S.Mathur: Co-operation
5. B.P.Gupta: सहकारिता के सिद्धान्त एवं व्यवहार
6. V.Sharda : The Theory of Co- operation


अकादमिक प्रभारी
 महाराजा सूरजमल वृज विश्वविद्यालय
 भरतपुर (राज.)