



महाराजा सूरजमल बृज विश्वविद्यालय

भरतपुर (राज.)

SYLLABUS

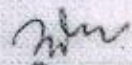
E.A.F.M

B.COM. Part I,II,III

(2020-21)

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2020-21

Session 2021-22


अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

B.Com. Part I

Paper - I : Business Economics

Paper - II: Indian Banking and Financial System

Part II

Paper - I : Economic Environment In India

Paper - II : Elements of Financial Management

Part III

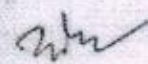
Paper - I: International Trade & Finance

Paper - II: Business Budgeting

Paper - III : Rural Development In India

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E.A.F.M**B.Com. PART -I****Paper I : Business Economics****Duration: 3 Hrs.****100 Marks**

- Unit - I** 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.
- Unit - II** Consumer Behaviour : Cardinal & Ordinal approach, Law of diminishing marginal utility, Law of demand, Elasticity of demand. 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.
- Unit - IV** Market Analysis: General Principle of price determination, Time Element in price determination. Price and Output determination under Perfect Competition, Monopoly.
- Unit - V** National Income and Economic welfare. National Income accounting, Theory of Rent.

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.

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भरतपुर (राज.)

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, 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.
- Unit - III** Negotiable Instruments - Cheques, Bills of Exchange and promissory notes.
- Unit - IV** Financial Services : Merchant Banking, Mutual Funds, Credit Rating, Venture Capital.
- 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.

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; Money, 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 House (p) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta: Banking and Finance, Ramesh Book Depot Jaipur.

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2020-21

Session 2021-22

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E.A.F.M
B.Com. PART -II
Paper I
Economic Environment in India

Duration: 3 Hrs.

100 Marks

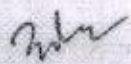
- Unit-I Economic Environment-** meaning, factors affecting economic environment, Basic features of Indian Economy. India in world economy, Human Development Index, Social infrastructure development.
- Economic Planning-** Meaning, importance, objectives and techniques of planning. NITI Ayog - An Introduction and its functions.
- Unit-II Agriculture -** Agriculture policy, Significance, new agriculture strategy. Agriculture inputs. 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.
- Unit-IV 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.

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.

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2020-21

Session 2021-22


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E.A.F.M
B.Com. PART -II
Paper II

Elements of Financial management

Duration: 3 Hrs.

100 Marks

- 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.
- Unit-II** Ratio Analysis: Liquidity, Activity, Profitability and Leverage Ratios.
- Unit-III** An Introduction of Financial Planning and Forecasting. Break-even analysis.
- Unit-IV** Working Capital Management- Concept and Significance. Determinants and Estimation of Working Capital. Adequate Working Capital Merits and Demerits. 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.

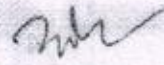
Books Recommended:

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.

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भरतपुर (राज.)

7-

E.A.F.M
B.Com. PART - III

Part III

Paper I : International Trade & Finance
Paper -II : Business Budgeting
Paper - III : Rural Development In India

Paper I : International Trade & Finance

Time: 3 hours

Min. Marks : 36

Max. Marks : 100

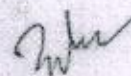
- Unit-I International Trade:** Meaning need, importance and problems in international trade. International and inter-regional trade. International business environment: meaning and factors affecting the environment.
- Unit-II Balance of Payments:** Concept of balance of trade and balance of payment; causes of disequilibrium and adjustment mechanism. India's balance of payment.
- Foreign Exchange:** Meaning, types and determination of exchange rate, exchange control - objectives and methods.
- Unit-III India's Foreign Trade:** Volume, composition and direction, Commercial policy of India.
- Unit-IV Foreign Direct Investment:** Government policy towards FDI, Make-in-India initiative.
- Unit-V International Institutions:** IMF, World Bank and its affiliates.
- 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.

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2020-21

Session 2021-22


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Paper II - Business Budgeting

Time: 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.
- Types of Budgets :** Fixed and Flexible Budget, Finance Budget, Master Budget, Sales Budget, Production Budget, Cost of Production Budget.
- Unit-II Business Forecasting :** Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools 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 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. Performance Budgeting, Zero Base Budgeting.
- Unit-V Project Planning and Feasibility Study:** Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.

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 सुरोलिया : व्यवसायिक बजटन
5. अग्रवाल, एम.आर. : व्यवसायिक बजटन

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Paper II - Rural development in India

Time: 3 hours.

Min. Marks : 36

Max. Marks : 100

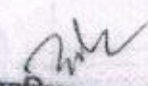
- Unit-I** Concept and significance of Rural Development, Strategy of Rural Development: Current issues. Rural Development Administration - Rural Development Agencies. Village level. Block level and District level Administration for Rural Development.
- Unit-II** Constitutional Provisions regarding Panchayati Raj, 73rd Constitutional Amendment. Salient Features of Rajasthan Panchayati Raj Act., 1994.
- Unit-III** Rural Development Programmes: Critical study of Rural Development Schemes : Swarnajayanti Gram Swarajgar 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 schemes.
- Unit-IV** Programmes related to Tribal Welfare, 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.

Books Recommended :

1. B.S. Mathur: Co-operation in India
2. R.D.Bedi : Theory History and Practice of Cooperation
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

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Session 2021-22


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