



Maharaja Surajmal Brij University
Bharatpur (Rajasthan)
Syllabus for EAFM
(Under Graduate Programme)
Semesters V & VI
Academic Session 2025-26

शुक्र


डॉ. अरुण कुमार पाण्डेय
उपकुलसचिव
प्रभारी अकादमिक प्रथम

Syllabus: -B.Com.

Semester - V EAFM (2025-26)

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	EAF-30T-501 Business Budgeting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

Name of the Programme: Four Year Bachelor of Commerce (EAFM)

Title of the Course: Business Budgeting

Paper Code: EAF-30T-501 Business Budgeting

Semester: V

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
V	EAF-30T-501	Business Budgeting	5.5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week, Total Ninty Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

Detailed Syllabus

Objectives of the Course:

1. Understand the meaning, origin, and significance of budgeting.
2. Study operational budgets including materials, labour, and overhead budgets.
3. Explore financial budgeting methods, especially cash budgets; practical application of flexible budgeting.
4. Examine the concept, evolution, and applicability of performance budgeting in government and business contexts.
5. Understand the theory and practice of zero-base budgeting; analyse financial forecasting and investment decisions.

Unit-1

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, Production Cost budget: Direct Material Budget, Direct Labour Budget and Overhead Budget.

Unit-II

Cash Budgeting: Meaning; Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget.

Budgetary Control: Meaning, Characteristics, Objectives and Benefits of Budgetary Control; Budgetary Control V/S Standard Costing- Material Variances, Labour Variances, Overhead Variances and Sales Variances.

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2/11-12/25

Unit-III

Business Forecasting: Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.

Performance Budgeting: Meaning, Features, Procedure for performance Budgeting, Advantages and Limitations of Performance Budgeting.

Zero Base Budgeting: Concept, Process of Zero-Base Budgeting, Advantages and limitations of Zero-Base Budgeting.

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.

Project Planning and Feasibility Study: Types of projects, Analysis of projects, profitability estimates of projects, feasibility, Economic, Financial and Technical.

Suggested Books and References:

1. Agarwal, M. R., Business Budgeting.
2. Agarwal, Vijay, Surolia, Business Budgeting.
3. Oswal, Tandon, Sharma, Chirania, Business Budgeting.
4. Oswal, Sharma, Business Budgeting.

Course Learning Outcome

1. Ability to analyse budgeting as a tool for corporate planning; proficiency in framing and organizing government and business budgets at various intervals.
2. Capability to develop sound operational budgets and ability to integrate operational budgets into overall business planning.
3. Proficiency in preparing cash budgets; understanding the role of master budgets and human resource budgeting.
4. Ability to apply steps in preparing performance budgets; and analyse the success and limitations of performance budgeting in specific sectors.
5. Capability to implement zero base budgeting; and prepare management reports for decision-making.

2/1/2024

SEMESTER- VI

EAF-30T-601- Paper-I : International Trade and Finance

Time: 3 hours.

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

International Institution: IMF, World Bank and its affiliates, BRICS – Objective, 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 Economice, Himalaya publishing house, Mumbai.
5. J C Singhavi: Internal Trade.

शुक्र-राम

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