

B.Com. Semester I Exam

Scheme of Examination

Min. Pass Marks- 43+11=54

Duration – 3 Hrs.

Max. Marks – 120+30

**There will be a scheme of 150 marks.*

**The scheme is structured as follows:*

**Total 150 marks = 120 marks Theory course + 30 marks Internal assessment*

**For 120 marks Theory course:*

** Course will contain 5 units. The question paper shall contain three sections*

** **Section –A (20 marks)** shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.*

** **Section - B (40 marks)** shall contain 5 questions (i.e. Q2 to Q6) (two from each unit with internal choice. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words*

** **Section - C (60 marks)** shall contain 5 questions (i.e. Q7 to Q11), one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.*

Course Wise Contents for B. Com Programme

Semester I: Discipline Centric Courses

EFM4.5DCCT12: Business Economics

(Economic Administration and Financial Management Group)

Course Objective

The objective of the Business Economics course is to introduce fundamental economic concepts and principles related to business decision-making. It aims to provide an understanding of economic systems, consumer behaviour, production processes, cost management, market structures, and distribution theories. The course also seeks to explain national income measurement and its impact on economic welfare.

Course Outcomes

Upon completion of this course, students will be able to explain key business economics concepts, identify and solve economic problems, and apply theories of consumer behaviour and demand. They will analyse production and cost functions, evaluate market structures, and understand distribution theories. Additionally, students will assess national income and its implications for economic welfare, enhancing their analytical and decision-making skills in the business context.

Unit- I

Introduction- Meaning and Definition of Business Economics. Its Role in Business Decisions., The Economic Problem and Functions of Economic System.

Unit-II

Consumption- Traditional Theory of Consumer's Equilibrium. Demand and Law of Demand. Elasticity of Demand: Its Measurement and Uses of the Concept of Elasticity of Demand. Indifference Curve: Meaning, Characteristics, Consumer's Equilibrium.

Unit –III

Production- Production Function: Laws of Returns, Returns to Scale, Cost Concepts and Classification, Cost Function in Short Run and Long Run, Law of Supply

Unit- IV

Market: Meaning, Definition and Classification. Revenue Analysis, Price and output Determination under Perfect Competition, Imperfect Competition (Monopolistic Competition), Monopoly, Discriminating Monopoly and Oligopoly.

Unit-V

Distribution- Marginal Productivity Theory of Distribution, Theories of Rent, Wages, Interest and Profit, National Income: Basic Concepts, Measurement.

EFM4.5DCCT12: व्यवसायिक अर्थशास्त्र

(आर्थिक प्रशासन एवं वित्तीय प्रबंधन समूह)

इकाई-1

परिचय— व्यवसायिक अर्थशास्त्र का अर्थ और परिभाषा। व्यवसायिक निर्णयों में इसकी भूमिका। आर्थिक समस्या और आर्थिक प्रणाली के कार्य।

इकाई-2

उपभोग— उपभोक्ता संतुलन का पारंपरिक सिद्धांत। मांग और मांग का नियम। मांग की लोच: इसका मापन और मांग की लोच की अवधारणा का उपयोग। उदासीनता वक्र: अर्थ, विशेषताएँ, उपभोक्ता संतुलन।

इकाई-3

उत्पादन— उत्पादन फलन: प्रतिफल के नियम, पैमाने के प्रतिफल, लागत अवधारणाएँ और वर्गीकरण, अल्पावधि और दीर्घावधि में लागत फलन, आपूर्ति का नियम।

इकाई-4

बाजार: अर्थ, परिभाषा और वर्गीकरण। आगम विश्लेषण, पूर्ण प्रतियोगिता, अपूर्ण प्रतियोगिता (एकाधिकारात्मक प्रतियोगिता), एकाधिकार, विभेदात्मक एकाधिकार और अल्पाधिकार के अंतर्गत कीमत और उत्पादन निर्धारण।

इकाई-5

वितरण— वितरण का सीमांत उत्पादकता सिद्धांत, किराया, मजदूरी, ब्याज और लाभ के सिद्धांत, राष्ट्रीय आय: मूल अवधारणाएँ, माप।

Books Recommended:

- 1 Agarwal M.D. & Som Deo- Business Economics (Ramesh Book Depot, Jaipur)
- 2 Mithani D.M – Fundamentals of Business and Managerial Economics. (Himalaya, Publishing House, Bombay)
- 3 Paul A. Samuelson – Economics (Mcgraw Hill , New York)
- 4 Seth M.L – Principles of Economics.
- 5 Stonier and Hauue- A text Book of Economic Theory.
- 6 Saraswat , Lodha, Sharma, Godha- Business Economics (Ajmera Book Co. Jaipur)
- 7 सारस्वत, लोढा ,शर्मा, गोधा– व्यवसायिक अर्थशास्त्र (अजमेरा बुक कंपनी)
- 8 व्यवसायिक अर्थशास्त्र : माथुर,गुप्ता (शिवम बुक हाउस, जयपुर)

B.Com. Semester II Exam

Scheme of Examination

Min. Pass Marks- 43+11=54

Duration – 3 Hrs.

Max. Marks – 120+30

**There will be a scheme of 150 marks.*

**The scheme is structured as follows:*

**Total 150 marks = 120 marks Theory course + 30 marks Internal assessment*

**For 120 marks Theory course:*

** Course will contain 5 units. The question paper shall contain three sections*

** **Section –A (20 marks)** shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.*

** **Section - B (40 marks)** shall contain 5 questions) (i.e. Q2 to Q6) (two from each unit with internal choice. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words*

** **Section - C (60 marks)** shall contain 5 questions (i.e. Q7 to Q11), one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.*

Course Wise Contents for B. Com Programme

Semester II: Discipline Centric Courses

EFM4.5DCCT22: Economic Environment in India

(Economic Administration and Financial Management Group)

Course Objective

The Economic Environment in India course aims to provide an understanding of the factors influencing the economic environment, basic features of the Indian economy, and economic planning, including NITI Aayog. It covers major economic issues like unemployment, poverty, and income disparity, and examines agriculture, small-scale industries, industrial policies, and entrepreneurship. The course also addresses foreign trade, export promotion, foreign capital investment, multinational corporations, and the economy of Rajasthan.

Course Outcomes

Upon completion, students will understand the economic environment and basic features of the Indian economy. They will grasp the significance of economic planning and NITI Aayog, analyze major economic problems, and comprehend economic growth and development. Students will understand the roles of agriculture, small-scale industries, and industrial policies. They will evaluate India's foreign trade and the role of multinational corporations, and understand the economic characteristics and development constraints of Rajasthan.

Unit- I

Economic Environment - Meaning, Factors Affecting Economic Environment, Basic Features of Indian Economy. NITI Aayog: Meaning, objective, Features, Composition.

Unit-II

Major Problems of Indian Economy: Unemployment, Poverty and Disparity of Income and Wealth. Economic Growth and Development: Meaning, Measurement and Determinants.

Unit –III

Agriculture & Small Scale Industries - Role of Agriculture in Indian Economy, Green Revolution, Agricultural Credit, Agricultural Productivity in India.

Small Scale Industries - Meaning, Importance, Problems and Remedial Measures. Industrial Policy and Recent Changes.

Unit- IV

Foreign Trade of India – Volume, Composition and Direction, Export Promotion, Investment of Foreign Capital in India. Entrepreneurship & Entrepreneur: Meaning, Definition, Features, Functions and Types.

Unit-V

Economy of Rajasthan – Basic characteristics of Economy of Rajasthan, Dairy Development Programme and Tourism Development in Rajasthan. Constraints in Economic Development of Rajasthan and Remedies.

EFM4.5DCCT22: भारत में आर्थिक पर्यावरण

(आर्थिक प्रशासन एवं वित्तीय प्रबंधन समूह)

इकाई- 1

आर्थिक पर्यावरण – अर्थ, आर्थिक पर्यावरण को प्रभावित करने वाले कारक, भारतीय अर्थव्यवस्था की बुनियादी विशेषताएँ। नीति आयोग: अर्थ, उद्देश्य, विशेषताएँ, संरचना।

इकाई-2

भारतीय अर्थव्यवस्था की प्रमुख समस्याएँ: बेरोजगारी, गरीबी और आय और धन की असमानता। आर्थिक वृद्धि और विकास: अर्थ, माप और निर्धारक।

इकाई –3

कृषि और लघु उद्योग – भारतीय अर्थव्यवस्था में कृषि की भूमिका, हरित क्रांति, कृषि ऋण, भारत में कृषि उत्पादकता।
लघु उद्योग – अर्थ, महत्व, समस्याएँ और उपचारात्मक उपाय। औद्योगिक नीति और आधुनिक प्रवृत्तियाँ।

इकाई- 4

भारत का विदेशी व्यापार :- मात्रा, संरचना और दिशा, निर्यात संवर्धन, भारत में विदेशी पूंजी का निवेश। उद्यमिता और उद्यमी: अर्थ, परिभाषा, विशेषताएँ, कार्य और प्रकार।

इकाई-5

राजस्थान की अर्थव्यवस्था :- राजस्थान की अर्थव्यवस्था की बुनियादी विशेषताएँ, राजस्थान में डेयरी विकास कार्यक्रम और पर्यटन विकास। राजस्थान के आर्थिक विकास में बाधाएँ और उपाय।

Books Recommended:

- 1 Agarwal A.N : Indian Economy.
- 2 Mishra and Puri: Indian Economy
- 3 Dewet K.K : Indian Economy .
- 4 Rudradutta and Sundram : Indian Economy .
- 5 Planning Commission: Various Plans and Reports ,
- 6 Swami and Gupta- Economic Environment in India (Ramesh Book Depot Jaipur)
- 7 Vashistha , Bhinda, Sharma, Lodha , Sharma- Economic Environment in India (Ajmera Book Co. Jaipur)
- 8 N.D Mathur- Economic Environment in India (Shivam Book House Jaipur)
- 9 Directorate of Economics & Statistics : Economic Review of Rajasthan .
- 10 Directorate of Economics & Statistics : Basics Statistics of Rajasthan
- 11 अग्रवाल एवं गुप्ता – भारत में आर्थिक पर्यावरण (रमेश बुक डिपो)
- 12 वशिष्ठ, भिंडा, शर्मा लोढ़ा, शर्मा – भारत में आर्थिक पर्यावरण (अजमेरा बुक कंपनी)

B.Com. Semester III Exam

Scheme of Examination

Min. Pass Marks- 43+11=54

Duration – 3 Hrs.

Max. Marks – 120+30

**There will be a scheme of 150 marks.*

**The scheme is structured as follows:*

**Total 150 marks = 120 marks Theory course + 30 marks Internal assessment*

**For 120 marks Theory course:*

** Course will contain 5 units. The question paper shall contain three sections*

** **Section –A (20 marks)** shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.*

** **Section - B (40 marks)** shall contain 5 questions (i.e. Q2 to Q6) (two from each unit with internal choice. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words*

** **Section - C (60 marks)** shall contain 5 questions (i.e. Q7 to Q11), one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.*

Course Wise Contents for B. Com Programme

Semester III: Discipline Centric Courses

EFM4.5DCCT32: Financial Management (Economic Administration and Financial Management Group)

Course Objective

The Financial Management course aims to introduce students to the fundamental concepts, scope, and importance of financial management. It covers financial analysis techniques, including ratio, fund flow, and cash flow analysis. The course also addresses financial planning and forecasting, working capital management, cost-volume-profit analysis, receivables and inventory management, cost of capital, capital budgeting, and dividend policy.

Course Outcomes

Upon completion, students will understand the principles of financial management and the role of a CFO. They will be able to analyze financial statements, prepare fund and cash flow statements, and understand financial planning, working capital management, and cost-volume-profit analysis. Students will manage receivables and inventory, calculate the cost of capital, evaluate capital budgeting decisions, and develop sound dividend policies.

Unit-I

Financial Management: Meaning, Scope, Importance and Limitations. Functions of Chief Financial Officer (CFO).

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

Ratio Analysis: Advantages, Significance and Limitations, Liquidity Ratios, Activity Ratios and Profitability Ratios.

Unit – II

Fund Flow Analysis: A Theoretical Aspect of Sources and uses of Funds. Preparation of Statement of Changes in Working Capital and Statement of Sources and Uses of Funds.

Cash Flow Analysis: Preparation of Cash Flow Statement. Difference between Fund Flow Statement and Cash Flow Statement.

Unit-III

Financial Planning and Forecasting: Meaning, Characteristics, Types, Importance, Limitations and Factors affecting Financial Planning. Advantages and Tools of Financial Forecasting.

Working Capital Management- Concept, Types, Sources, Determinants and Estimation of Working Capital.

Cost-Volume-Profit Analysis.

Unit –IV

Receivables Management: Meaning, Objectives, Importance and Functions.

Inventory Management: Meaning, Objectives, Importance, Factors affecting Inventory Level and Techniques of Inventory Control.

Cost of Capital: Meaning and Significance of the Concept of the Cost of Capital, Cost of Capital for Various Sources of Finance: Cost of Debt Capital, Cost of Preference Share Capital, Cost of Equity Share Capital, Cost of Retained Earnings, Weighted Average Cost of capital.

Unit-V

Capital Budgeting: Meaning, Definitions, Process and Capital Budgeting Evaluation Techniques.

Dividend Policy: Meaning, Forms of Dividend and Dividend Policy, Dividend Models and Their Relevance.

EFM4.5DCCT32: वित्तीय प्रबंध

(आर्थिक प्रशासन एवं वित्तीय प्रबंधन समूह)

इकाई-1

वित्तीय प्रबंधन: अर्थ, क्षेत्र, महत्व और सीमाएँ। मुख्य वित्तीय अधिकारी (सीएफओ) के कार्य।

वित्तीय विश्लेषण: वित्तीय विवरण, आय विवरण और चिह्न। वित्तीय विश्लेषण की तकनीकें।

अनुपात विश्लेषण: लाभ, महत्व और सीमाएँ, तरलता अनुपात, क्रियाशीलता अनुपात और लाभदायता अनुपात।

इकाई – 2

कोष प्रवाह विश्लेषण: कोषों के स्रोतों और उपयोगों का एक सैद्धांतिक पहलू। कार्यशील पूंजी में परिवर्तन का विवरण और कोषों के स्रोतों और उपयोगों का विवरण तैयार करना।

रोकड़ प्रवाह विश्लेषण: रोकड़ प्रवाह विवरण तैयार करना। कोष प्रवाह विवरण और रोकड़ प्रवाह विवरण के बीच अंतर।

इकाई-3

वित्तीय नियोजन और पूर्वानुमान: अर्थ, विशेषताएँ, प्रकार, महत्व, सीमाएँ और वित्तीय नियोजन को प्रभावित करने वाले कारक। वित्तीय पूर्वानुमान के लाभ और उपकरण।

कार्यशील पूंजी प्रबंधन— अवधारणा, प्रकार, स्रोत, निर्धारित तत्व और कार्यशील पूंजी का अनुमान।
लागत—मात्रा—लाभ विश्लेषण।

इकाई –4

प्राप्य प्रबंधन: अर्थ, उद्देश्य, महत्व और कार्य।

स्कंध प्रबंधन: अर्थ, उद्देश्य, महत्व, स्कंध स्तर को प्रभावित करने वाले कारक और स्कंध नियंत्रण की तकनीकें।

पूंजी की लागत: पूंजी की लागत की अवधारणा का अर्थ और महत्व, वित्त के विभिन्न स्रोतों के लिए पूंजी की लागत: ऋण पूंजी की लागत, पूर्वाधिकार अंश पूंजी की लागत, समता अंश पूंजी की लागत, प्रतिधारित आय की लागत, पूंजी की भारत आसत लागत।

इकाई-5

पूंजी बजटन: अर्थ, परिभाषाएँ, प्रक्रिया और पूंजी बजटन मूल्यांकन तकनीकें।

लाभांश नीति: अर्थ, लाभांश के रूप और लाभांश नीति, लाभांश मॉडल और उनकी प्रासंगिकता।

Books Recommended:

- 1 Agarwal M.D. & Agarwal NP - Vitiya Prabhandha ke tatva (Ramesh Book Depot, Jaipur)
- 2 Khan & Jain - Financial Management
- 3 Kuchhal S.C. - Corporate Financial Management
- 4 Pandey I.M.- Financial Management
- 5 Chandra Prasanna: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
- 6 Ravi M. Kishore - Financial Management
- 7 Saxena V.K. & Vashistha C.D. – Financial Management
- 8 कुलश्रेष्ठ आर एस निगमों का वित्तीय प्रबंध
- 9 एम आर अग्रवाल – वित्तीय प्रबंध, गरिमा पब्लिकेशंस, जयपुर

B.Com. Semester IV Exam

Scheme of Examination

Min. Pass Marks- 43+11=54

Duration – 3 Hrs.

Max. Marks – 120+30

**There will be a scheme of 150 marks.*

**The scheme is structured as follows:*

**Total 150 marks = 120 marks Theory course + 30 marks Internal assessment*

**For 120 marks Theory course:*

** Course will contain 5 units. The question paper shall contain three sections*

** **Section –A (20 marks)** shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.*

** **Section - B (40 marks)** shall contain 5 questions) (i.e. Q2 to Q6) (two from each unit with internal choice. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words*

** **Section - C (60 marks)** shall contain 5 questions (i.e. Q7 to Q11), one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.*

Course Wise Contents for B. Com Programme

Semester IV: Discipline Centric Courses

EFM4.5DCCT42: Money & Banking (Economic Administration and Financial Management Group)

Course Objective

The Banking & Financial System course aims to provide a comprehensive understanding of money, its functions, and the monetary standards. It covers theories and measures related to the value of money and inflation. The course also delves into the financial system and intermediaries, the money market, commercial banking, and the evolution towards a cashless economy. Additionally, it addresses e-banking, e-payment systems, and the role and functions of the central bank, along with monetary and fiscal policies.

Course Outcomes

Upon completion, students will understand the functions and types of money, theories of money value, and inflation control measures. They will comprehend the structure and components of the financial system and the money market. Students will learn about commercial banking, credit creation, banking sector reforms, and the implications of a cashless economy. They will gain insights into e-banking, e-payment methods, and the operations of payment banks. Furthermore, students will understand the functions of the central bank, credit control methods, and the role of monetary and fiscal policies in developing economies.

Unit-I

Money: Meaning, Functions, Role, Type of Money, Monetary Standard, Methods of note issue, Alternative Measures to Money Supply in India.

Value of Money, Quantity Theory of Money, Fisher, Cambridge & Keynes Approach.,

Unit-II

Inflation: Causes, Demand Pull, Cost Push; Inflationary Gap; Measures of Controlling of Inflation. Devaluation of Money.

Commercial Banks: Meaning and functions; Types of Banks; Role of Commercial Banks in a developing economy, Structure of Indian Commercial Banking; Process of Credit creation; Banking Product and Services, Types of Deposit and Retail Loans.

Unit –III

Main Provision of Banking Regulation Act 1949 and RBI Act 1934.

Introduction to Bitcoin, Cryptocurrency, Block chain, Kisan Credit Card (KCC), Sovereign Gold Bond (SGB).

Non-performing Assets(NPA): Meaning & Causes, Its Impact on Banking Sector, Recent Development.

Unit-IV

E-Banking: – Internet Banking, Mobile Banking, Telephone Banking, ATM, Home Banking: Meaning, Importance, Risk & Precautions.

E-Payment: Online Shopping, NEFT, RTGS, IMPS, Electronic Clearing System, Unified Payments Interface (UPI), Digital Rupee, QR Code. Payment Banks: – Meaning, Regulation, Importance.

Unit-V

Central Bank: Meaning and Functions; Objectives of Credit Control: Qualitative and quantitative Methods of Credit Control, Difference between Central Bank and Commercial Bank

Monetary and Fiscal policy: Meaning, Features; Tools.

EFM4.5DCCT42: मुद्रा एवं अधिकोषण

(आर्थिक प्रशासन एवं वित्तीय प्रबंधन समूह)

इकाई-1

मुद्रा : अर्थ, कार्य, भूमिका, मुद्रा के प्रकार, मौद्रिक मानक, नोट निर्गमन की विधियां, भारत में मुद्रा आपूर्ति के वैकल्पिक उपाय ।

मुद्रा का मूल्य, मुद्रा का परिमाणत्मक सिद्धांत, फिशर, कैम्ब्रिज और कीन्स दृष्टिकोण ।

इकाई—2

मुद्रास्फीति: कारण, मांग में वृद्धि, लागत वृद्धि, मुद्रास्फीतिक अंतराल, मुद्रास्फीति को नियंत्रित करने के उपाय। मुद्रा का अवमूल्यन।

वाणिज्यिक बैंक: अर्थ और कार्य, बैंकों के प्रकार, विकासशील अर्थव्यवस्था में वाणिज्यिक बैंकों की भूमिका, भारतीय वाणिज्यिक बैंकिंग की संरचना, ऋण सृजन की प्रक्रिया, बैंकिंग उत्पाद और सेवाएँ, जमा के प्रकार और खुदरा ऋण।

इकाई —3

बैंकिंग विनियमन अधिनियम 1949 और आरबीआई अधिनियम 1934 के मुख्य प्रावधान।

परिचय : बिटकॉइन, क्रिप्टोकॉरेसी, ब्लॉकचेन, किसान क्रेडिट कार्ड (केसीसी), सॉवरेन गोल्ड बॉन्ड (एसजीबी)।

गैर-निष्पादित परिसंपत्तियाँ (एनपीए) : अर्थ, कारण, बैंकिंग क्षेत्र पर इसका प्रभाव, आधुनिक प्रवृत्तियाँ ।

इकाई—4

ई-बैंकिंग: इंटरनेट बैंकिंग, मोबाइल बैंकिंग, टेलीफोन बैंकिंग, एटीएम, गृह बैंकिंग: अर्थ, महत्व, जोखिम एवं सावधानियाँ।

ई-भुगतान: ऑनलाइन शॉपिंग, एनईएफटी, आरटीजीएस, आईएमपीएस, इलेक्ट्रॉनिक समाशोधन प्रणाली, एकीकृत भुगतान प्रणाली(यूपीआई), डिजिटल रुपया, क्यूआर कोड। भुगतान बैंक :- अर्थ, विनियमन, महत्व।

इकाई—5

केंद्रीय बैंक: अर्थ और कार्य, ऋण नियंत्रण के उद्देश्य: ऋण नियंत्रण के गुणात्मक और मात्रात्मक तरीके, केंद्रीय बैंक और वाणिज्यिक बैंक के बीच अंतर ।

मौद्रिक और राजकोषीय नीति: अर्थ, विशेषताएँ, उपकरण।

Books Recommended:

1. Bhole L.M.: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
2. Kapila Raj and Kapila Uma: Banking and Financial Sector Reforms in India; Vol I, II, III and IV, Academic Foundations, Delhi.
3. Khan M.Y.: Indian Financial System: Theory and Practice; Vikas Publishing House, New Delhi.
4. Saraswat, Sharma, Gupta, Godha; Banking and Financial System, Ramesh Book Depot, Jaipur.
5. Uppal R.K.: Indian Banking Industry and Information Technology (New Century Publications, New Delhi)
6. Natarajan S, Parameshwaran R: Indian Banking, S.Chand & Company Ltd, New Delhi.
7. Averbach, Robert D : Money, Banking and Financial Market Macmillan, London.
8. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.

B.Com. Semester V Exam

Scheme of Examination

Min. Pass Marks- 43+11=54

Duration – 3 Hrs.

Max. Marks – 120+30

**There will be a scheme of 150 marks.*

**The scheme is structured as follows:*

**Total 150 marks = 120 marks Theory course + 30 marks Internal assessment*

**For 120 marks Theory course:*

** Course will contain 5 units. The question paper shall contain three sections*

** **Section –A (20 marks)** shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.*

** **Section - B (40 marks)** shall contain 5 questions) (i.e. Q2 to Q6) (two from each unit with internal choice. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words*

** **Section - C (60 marks)** shall contain 5 questions (i.e. Q7 to Q11), one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.*

Course Wise Contents for B. Com Programme

Semester V: Discipline Centric Courses

EFM4.5DCCT52: Business Budgeting (Economic Administration and Financial Management Group)

Course Objective

The Business Budgeting course aims to provide students with a comprehensive understanding of the concepts, objectives, and processes of business budgeting and budgetary control. It covers various types of budgets, including fixed, flexible, and master budgets, as well as specific budgets for sales, production, materials, labor, and overheads. The course also emphasizes cash budgeting, business forecasting, and performance budgeting. Additionally, it introduces standard costing, variance analysis, and risk analysis in capital budgeting.

Course Outcomes

Upon completion, students will be able to understand the principles and objectives of business budgeting, prepare and analyze various types of budgets, and implement effective budgetary control systems. They will be equipped to conduct cash budgeting, utilize business forecasting techniques, and apply performance budgeting in practice. Students will also be capable of performing standard costing and variance analysis and evaluating risk in capital budgeting using various techniques.

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.

Analysis of the current budget of the Govt. of Rajasthan.

Unit-II

Types of Budgets: Fixed and Flexible Budget, Master Budget, Sales Budget, Production Budget, Cost of Production Budget, Direct Material Budget, Direct Labour Budget and Overhead Budget.

Unit-III

Cash Budgeting: Meaning, Importance and Forms of Cash Budget, Preparation of Cash Budget, Methods of Cash Budget, Forecasting.

Business Forecasting: Meaning, Theories, Importance and limitation of business forecasting. Techniques and tools of business forecasting.

Unit-IV

Budgetary Control: Meaning, Characteristics, Objects and benefits of budgetary control.

Zero-Base Budgeting: Its theory and practice with special reference to India.

Performance Budgeting: Meaning, Nature, Importance of Performance budgeting with special reference to India, Steps in the preparation of Performance Budgets.

Unit-V

Standard Costing: Concepts, Significance and Limitation, Analysis of Variance (Material, Labour, overhead and sales) .

Risk Analysis in Capital Budgeting: Risk, Definition and Concepts, Risk Evaluation Approaches- General Techniques and Quantitative Techniques.

EFM4.5DCCT52: व्यवसायिक बजट एवं बजटन (आर्थिक प्रशासन एवं वित्तीय प्रबंधन समूह)

इकाई-1

व्यवसायिक बजट एवं बजटन : अर्थ, प्रकृति, उद्देश्य, बजट और बजटन के लाभ और सीमाएँ, बजट शब्दावली, बजट निर्माण, बजट समन्वय। प्रभावशाली बजट के लिए आवश्यक तत्व।

राजस्थान सरकार के वर्तमान बजट का विश्लेषण।

इकाई-2

बजट के प्रकार: स्थायी और परिवर्तनशील बजट, मास्टर बजट, बिक्री बजट, उत्पादन बजट, उत्पादन लागत बजट, प्रत्यक्ष सामग्री बजट, प्रत्यक्ष श्रम बजट और उपरिव्यय बजट।

इकाई-3

रोकड़ बजट: अर्थ, महत्व और रोकड़ बजट के रूप, रोकड़ बजट की तैयारी, रोकड़ बजट के तरीके, पूर्वानुमान।

व्यवसायिक पूर्वानुमान: अर्थ, सिद्धांत, व्यवसायिक पूर्वानुमान का महत्व और सीमाएँ। व्यवसायिक पूर्वानुमान की तकनीकें और उपकरण।

इकाई-4

बजटीय नियंत्रण: बजटीय नियंत्रण का अर्थ, विशेषताएँ, उद्देश्य और लाभ।

शून्य-आधार बजट: भारत के विशेष संदर्भ में शून्य आधारित बजटन : इसका सिद्धांत और व्यवहार।

निष्पादन बजट: अर्थ, प्रकृति, भारत के विशेष संदर्भ में निष्पादन बजटन का, महत्व, निष्पादन बजट निर्माण के चरण।

इकाई-5

प्रमाप लागत निर्धारण: अवधारणाएँ, महत्व और सीमाएँ, विचरणों का विश्लेषण, सामग्री, श्रम, उपरिव्यय और बिक्री।

पूँजी बजटन में जोखिम विश्लेषण: जोखिम की परिभाषा और अवधारणाएँ, जोखिम मूल्यांकन दृष्टिकोण-सामान्य तकनीकें और परिमाणत्मक तकनीकें।

Books Recommended :

- 1 Archar: Business Finance, Theory & Management.
- 2 Batty: Corporate Planning & Budgetary Control.
- 3 Buranek William: Analysis for Financial Decision.
- 4 Dykeman-F.X.: Financial Reporting system and Techniques.
- 5 Harold & Seymour: The capital Budgeting Decision.
- 6 Hartely: W.C.F. Cash Planning, forecasting & Control.
- 7 Bill R.W. Cash Management Techniques.
- 8 Mac Alpaing T.S.: The Basic Arts of Budgeting.
- 9 अग्रवाल ए विजय, सुरीलिया, व्यवसायिक बजटन (रमेश बुक डिपो, जयपुर)

B.Com. Semester VI Exam

Scheme of Examination

Min. Pass Marks- 43+11=54

Duration – 3 Hrs.

Max. Marks – 120+30

**There will be a scheme of 150 marks.*

**The scheme is structured as follows:*

**Total 150 marks = 120 marks Theory course + 30 marks Internal assessment*

**For 120 marks Theory course:*

** Course will contain 5 units. The question paper shall contain three sections*

** **Section –A (20 marks)** shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions Q1(i) to Q1(v) are multiple-choice questions, while questions Q1(vi) to Q1(x) will be fill-in-the-blank questions.*

** **Section - B (40 marks)** shall contain 5 questions) (i.e. Q2 to Q6) (two from each unit with internal choice. Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words*

** **Section - C (60 marks)** shall contain 5 questions (i.e. Q7 to Q11), one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.*

Course Wise Contents for B. Com Programme

Semester VI: Discipline Centric Courses

EFM4.5DCCT62: International Trade (Economic Administration and Financial Management Group)

Course Objective

The International Trade course aims to provide students with a comprehensive understanding of the concepts, importance, and challenges of international trade. It covers the differences between international and inter-regional trade, issues in international trade, and the procedures and instruments of international payments, including documentary credits. The course also explores the World Trade Organization (WTO), its history, objectives, functions, and its impact on global trade regulations. Additionally, it addresses the balance of payments, UNCTAD, EXIM Bank, ECGC of India, terms of trade, and the regulation of international trade including free trade versus protectionism, foreign aid to India, and future prospects.

Course Outcomes

Upon completion, students will understand the significance and complexities of international trade, differentiate between international and inter-regional trade, and analyze issues related to international trade. They will be familiar with documentary credits and instruments of international payments. Students will comprehend the structure and functions of the WTO and its agreements such as GATT, GATS, TRIPs, and TRIMs, and their implications for India. They will understand the concepts of balance of payments, balance of trade, and measures to correct disequilibrium. Additionally, students will gain insights into foreign exchange rates, exchange controls, the role of FEMA and RBI in India's foreign exchange system, and the impact of foreign aid on India's economy.

Unit-I

International Trade: Meaning, Need and Importance, International Trade v/s Inter-Regional Trade, Problems of International Trade. Documentary Credit and its procedure, Instruments of International Payments.

Unit-II

World Trade Organisation: GATT, Uruguay Round, World Trade Organization and its Objectives, Functions, Organisational Structure, Advantages and Disadvantages. GATS, TRIPs, TRIMs and Patents, WTO and India.

Unit-III

Balance of Payments: Concept, Importance, Causes of Disequilibrium and Measures for Correction, Balance of Trade and Balance of Payments, UNCTAD, EXIM Bank of India, ECGC of India.

Unit-IV

Regulation of International Trade: Gains from International Trade, Terms of Trade, Free Trade v/s Protection, Foreign Aid to India, China Plus One Strategy: Opportunity for Indias.

Unit-V

Foreign Exchange: Meaning, Types, Importance and Determination of Foreign Exchange Rate, Exchange Control: Meaning, Objectives and Methods, Exchange Control in India, Role of FEMA and RBI in Foreign Exchange System.

EFM4.5DCCT62: अंतर्राष्ट्रीय व्यापार
(आर्थिक प्रशासन एवं वित्तीय प्रबंधन समूह)

इकाई-1

अंतर्राष्ट्रीय व्यापार: अर्थ, आवश्यकता और महत्व, अंतर्राष्ट्रीय व्यापार बनाम अंतर-क्षेत्रीय व्यापार, अंतर्राष्ट्रीय व्यापार की समस्याएँ। प्रलेखीय साख और इसकी प्रक्रिया, अंतर्राष्ट्रीय भुगतान के साधन।

इकाई-2

विश्व व्यापार संगठन: व्यापार एव प्रशुल्क दरों पर सामान्य समझौता (गैट), उरुग्वे दौर, विश्व व्यापार संगठन और इसके उद्देश्य, कार्य, संगठनात्मक संरचना, लाभ और हानियाँ। वस्तुओं व सेवाओं में व्यापार पर सामान्य समझौता (गेटस) बौद्धिक संपदा व्यापार-संबंधित अधिकार (ट्रिप्स) व्यापार संबंधी निवेश उपाय (ट्रिम्स) स्वत्व अधिकार (पेटेंट) विश्व व्यापार संगठन और भारत।

इकाई-3

भुगतान संतुलन: अवधारणा, महत्व, असाम्यता के कारण और सुधार के उपाय, व्यापार संतुलन और भुगतान संतुलन, अंकटाड, भारत का आयात-निर्यात बैंक, भारतीय निर्यात ऋण गारंटी निगम लिमिटेड।

इकाई-4

अंतर्राष्ट्रीय व्यापार का विनियमन: अंतर्राष्ट्रीय व्यापार से लाभ, व्यापार की शर्तें, मुक्त व्यापार बनाम संरक्षण, भारत को विदेशी सहायता, चीन प्लस वन रणनीति: भारत के लिए अवसर।

इकाई-5

विदेशी विनिमय : अर्थ, प्रकार, महत्व और विदेशी मुद्रा दर का निर्धारण, विनिमय नियंत्रण: अर्थ, उद्देश्य और पद्धतियाँ, भारत में विनिमय नियंत्रण, विदेशी विनिमय पद्धति में फेमा और भारतीय रिजर्व बैंक की भूमिका।

Books Recommended:

1. Barla, Agarwal - International Economics.
- 2 Ray, Kundu: International Economics.
- 3 Mathur S.K.: International Trade & Finance
- 4 Bare Act - The FEMA Act. 1999
- 5 Ramappa P- Intellectual Property Rights Under WTO
- 6 एम डी अग्रवाल, गोपाल सिंह, ओ पी गुप्ता – अन्तर्राष्ट्रीय व्यापार एवं वित् – अजमेरा बुक कंपनी, जयपुर
- 7 वैश्य,सिंह – अन्तर्राष्ट्रीय अर्थशास्त्र