

# UNIVERSITY OF RAJASTHAN, JAIPUR

# Four Year Undergraduate Programme

# **Faculty of Commerce**

# Programme Name: UG0202 - Four Year Bachelor of Commerce

# B.Com.

# Subject/Discipline - EAFM

# (Syllabus as per NEP – 2020 and Choice Based Credit System)

# Medium of instruction: Hindi/English



# Academic Session 2024-25



#### Programme Name: UG0202 - Four Year Bachelor of Commerce

Name of University	University of Rajasthan, Jaipur			
Name of Faculty	Commerce			
Name of Programme	UG0202 - B.Com.			
Name of Discipline	EAFM			

S. No.	Discipline / Subject	Page No.
1.	Programme Prerequisite and Outcome	2
2.	Scheme of Examination	2
3.	Contact Hours	3
4.	Exit and Entrance Policy	3
5.	Letter grade and Grade Points	3
6.	Semester wise Paper Titles	4
7.	Detailed Syllabus of Semester I to VI (EAFM)	6-19
8.		

#### **PROGRAMME PREREQUISITES**

12<sup>th</sup> Standard pass from CBSE, RBSE or a recognized board of education in any stream.

# **PROGRAMME OUTCOMES (POs)**

This program is structured to provide students with a robust foundation and specialized knowledge in Business Economics, Indian Banking & Financial System, Financial Management, Indian Economy, Business Budgeting and Economy of Rajasthan. Through papers like Business Economics, Indian Banking & Financial System, Financial Management, Indian Economy, Business Budgeting and Economy of Rajasthan students will develop a deep understanding of core concepts.

#### Scheme of Examination-

# 1 credit = 25 marks for examination/evaluation

Continuous assessment, in which sessional work and the terminal examination will contribute to the final grade. Each course in Semester Grade Point Average (SGPA) has two components: Continuous Assessment 20% weightage and EoSE (End of Semester Examination) 80% weightage.

- 1. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study.
- 2. Each Paper of EoSE shall carry 80% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will carry equal marks and have three parts as:-
  - > Part-A of the paper shall have10 very short answer type questions of 2 marks each.
  - Part B of the paper shall consist of the 4 short answer type questions selecting one question from each unit of 10 marks. The student shall attempt any 2 questions.
  - Part C of the paper shall consist of the 4 questions, the four questions will be set with one from each of the unit with internal choice, each question carries 20 marks.
- 3. 75% Attendance is mandatory for appearing in EoSE.



- 4. To appear in the EoSE examination of a course/subject student must appear in the mid-semester examination and obtain at least a "C" grade in the course/subject.
- 5. Credit points in a Course/Subject will be assigned only if, the student obtains at least a C grade in midterm and EoSE examination of a Course/Subject.

# **Contact Hours-**

### 15 Weeks per Semester

L – Lecture	(1 Credit = 1 Hour/Week)
T – Tutorial	(1 Credit = 1 Hour/Week)
S – Seminar	(1 Credit = 2 Hours/Week)
P – Practical	(1 Credit = 2 Hours/Week)
F – Field Practice/Projects	(1 Credit = 2 Hours/Week)
SA – Studio Activities	(1 Credit = 2 Hours/Week)
I – Internship	(1 Credit = 2 Hours/Week)
C – Community Engagement and Service	(1 Credit = 2 Hours/Week)

# **Exit and Entrance Policy**

- 1. Students who opt to exit after completion of the first year and have secured 48 credits will be awarded a **UG Certificate** if, in addition, they complete one internship of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
- 2. Students who opt to exit after completion of the second year and have secured 96 credits will be awarded the UG diploma if, in addition, they complete one internship of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
- 3. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 150 credits and satisfying the minimum credit requirement.
- 4. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with 200 credits and have satisfied the minimum credit requirements.
- 5. Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 200 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

Letter Grade	Grade Point	Marks Range (%)
O (outstanding)	10	91 - 100
A+ (Excellent)	9	81-90

# Letter Grades and Grade Points

A (Very good)	8	71 - 80
B+ (Good)	7	61 - 70
B (Above average)	6	51 - 60
C (Average)	5	40 - 50
P (Pass)	4	
F (Fail)	0	
Ab (Absent)	0	

# Semester wise Paper Titles

	<b>Programme Name: UG0202 - Four Year Bachelor of Commerce</b>									
				UG0202-B.Com.		Cr	edits	\$		
S. N.	Level	Semeste	Туре	Title	L	T	Р	Tot al		
1	5	I	MJR	UG0202-EFM-51T-101- Business Economics	6	0	0	6		
2	5	II	MJR	UG0202-EFM-52T-102- Indian Banking and Financial System	6	0	0	6		
3	6	III	MJR	UG0202-EFM-63T-201- Financial Management	6	0	0	6		
4	6	IV	MJR	UG0202-EFM-64T-202- Indian Economy	6	0	0	6		
5	7	V	MJR	UG0202-EFM-75T-301- Business Budgeting	6	0	0	6		
6	7	VI	MJR	UG0202-EFM-76T-302- Economy of Rajasthan	6	0	0	6		

**Fi Juan** Dy. Registrar (Academic) University of Rajasthan JAIPUR

# Syllabus: UG0202-B.Com. Semester - I EAFM (2024-25)

Туре	Paper code and	Duration of	Maximum Marks	Minimum Marks
	Nomenclature	Examination	(Midterm + EoSE)	(Midterm + EoSE)
Theory	UG0202-EFM-51T-101-	Midterm-1 Hr	Midterm-30 Marks	Midterm-12 Marks
	Business Economics	EoSE-3 Hrs	EoSE-120Marks	EoSE-48 Marks

#### Name of the Programme: Four Year Bachelor of Commerce Title of the Course: Business Economics Paper Code: UG0202-EFM-51T-101 Semester: I

Semester	Code of the Course		Title of the Course/Paper		NHEQF Level	Credits
I	UG0202-EFM-51T-101		<b>Business Economics</b>		5	6
Level of Course	Type of the Course		Delivery Type of the Course			
Introductory	Major		Lecture, Six Hours Per Week, Total Ninety l		ty Hours	
Duration of E	xamination Max		ximum Marks N		Minimum Marks	
Midterm -1 Hr Midterm-3		30 Marks Midter		lidterm -12 Marks		
EoSE-3 Hrs EoSE-120 M		0 Marks EoSE-48 Marks				

# **Detailed Syllabus**

# **Objectives of the Course:**

- 1. The objective of this course is 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.
- 2. Business economics also aims to help students understand the broader economic environment in which businesses operate, including the macroeconomic factors that affect the overall performance of the economy.

# UNIT-I

Business Economics- Meaning, Nature and Scope, Role of Business Economist in Business.Central problems of the economy. Micro Economics and Macro Economics: Concept & Scope. Role of Micro and Macro Economics.

Utility Analysis: Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility, Consumer's Surplus.

# UNIT-II

Indifference Curve-Meaning, Characteristics and Consumer's Equilibrium. Demand and Law of Demand, Elasticity of demand, Demand Forecasting. Supply and Law of Supply, Elasticity of supply. Revenue and Cost Analysis.

# UNIT-III

Production Function, Laws of Returns, Isoquant curves, Returns to scale. Economies and Diseconomies of Scale.

General Theory of Price Determination. Role of Time Element in Price Determination.



Market Analysis: Definition and Classification, Price and Output determination under Perfect Competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly.

# UNIT-IV

Marginal Productivity theory of Distribution. Theories of Wages, Rent, Interest and Profit. National Income- Definition, Measurement and Economic welfare. Business Cycles-Theories and Phases.

# Suggested Books and References:

- 1. D.M. Mithani: Fundamentals of Business and Managerial Economics, Himalaya Publishing House.
- 2. Mote, Paul and Gupta: Managerial Economics, TATA McGraw Hill, New Delhi.
- 3. Ahuja, H.L.: Managerial Economics, S. Chand & Company Ltd., New Delhi.
- 4. B.P. Gupta: Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
- 5. Agarwal and Agarwal: Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.
- 6. M. D. Agarwal and Som Deo: Business Economics, Ramesh Book Depot, Jaipur.
- 7. Dwivedi D. N., Managerial Economics, Vikas Publications, Delhi.

# **Course Learning Outcomes:**

- 1. Students will gain a comprehensive understanding of the meaning, nature, and scope of business economics, and analyse the role of business economists in the corporate world.
- 2. Students will identify and analyse the central problems of the economy, using microeconomic and macroeconomic concepts to propose solutions.
- 3. Students will understand the cardinal and ordinal approaches to utility analysis, the law of diminishing marginal utility, the law of equi-marginal utility, and will be able to calculate and interpret consumer surplus.
- 4. Students will explore the concept of the indifference curve, the laws of demand and supply, elasticity of demand and supply, and apply these concepts in demand forecasting and market analysis.
- 5. Students will study production functions, the laws of returns, economies and diseconomies of scale, and general pricing principles, including the role of time in pricing decisions. They will also analyse revenue and cost structures under different market conditions.



#### Semester - II EAFM (2024-25)

Туре	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0202-EFM-52T-102- Indian Banking and	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks	Midterm-12 Marks
	Financial System		EoSE-120Marks	EoSE-48 Marks

#### Name of the Programme: Four Year Bachelor of Commerce Title of the Course: Indian Banking and Financial System Paper Code:UG0202-EFM-52T-102 Semester: II

Semester	Code of the Course		Title of the Course/Paper		NHEQF Level	Credits
Π	UG0202-EFM-52T-102		Indian Banking and Financial System56		6	
Level of Course	Type of the Course		Delivery Type of the Course			
Introductory	Major		Lecture, Six Hours per Week, Total Ninety Hours			y Hours
Duration of	Duration of Examination Ma		laximum Marks Minimum Mar		arks	
Midter	Midterm -1 Hr Midterm		m-30 Marks Midterm -12 Marks		S	
EoSE-3 Hrs EoSE-120		20Marks EoSE-48 Marks				

#### **Detailed Syllabus**

# **Objectives of the Course:**

- 1. To provide the basic knowledge of Indian Banking, financial system and financial institutions to familiarize the student with major financial services in India.
- 2. To provide a comprehensive understanding of the Indian financial system and its various components, so that learners can make informed decisions about financial matters and also pursue careers in the financial sector.

# UNIT –I

Bank - Meaning, Types and Functions of Commercial Banks, Role of Banks in Economic Development. Reserve Bank of India: Role and functions, techniques of credit control. Credit Creation: Meaning, process, limitation of credit creation.



Main Provisions of Banking Regulations Act, 1949 and Reserve Bank of India Act, 1934.

# UNIT –II

Universal and Innovative Banking: Meaning, Significance and features.

Channels of Banking: ATM, Internet, Mobile Phone Banking, PoS (Point of Sale), UPI.

E-Payment's mechanism of banks- Plastic cards, NEFT, RTGS, IMPS, SWIFT, ECS, payments wallets.

Relationship between Banker and Customer: General and Special (Banker's Rights and Obligations), Garnishee order.

Negotiable Instruments - Cheques, Bills of Exchange, Promissory Note and Demand Draft.

# UNIT-III

Indian Financial System: Meaning, Functions, Components and Major issues in Indian Financial System.

Financial Services: Merchant Banking, Mutual Fund, Leasing, Hire Purchase, Venture Capital, Credit Rating. Introduction to BITCOIN, Blockchain and Crypto Currency.

NPA: Meaning, Causes of NPA, Impact of NPA on banking Sector.

Financial Sector Reforms in India.

# UNIT-IV

Financial Market: Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market. Role of SEBI and RBI in regulation of Capital and Money Market. Financial Instruments. Financial Institutions: An Overview of Development Financial Institutions - IFCI, SIDBI, ICICI, IRCI, IDBI.

# Suggested Books and References:

- 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.

# **Course Learning Outcomes:**

- 1. Students will become aware of the regulatory framework of the Indian financial sector and the role played by regulatory bodies such as RBI, SEBI, etc.
- 2. Students will gain an understanding of the recent developments in the Indian financial sector such as digital banking, Innovative Banking, and the challenges faced by the sector such as NPAs and cyber threats.
- 3. Overall, the learning outcomes of studying Indian banking and financial system for students would be a better understanding of the financial sector in India, which can help them make informed decisions about financial matters and pursue career opportunities in the financial sector.





#### Semester - III EAFM (2024-25)

Туре	Paper code and	Duration of	Maximum Marks	Minimum Marks
	Nomenclature	Examination	(Midterm + EoSE)	(Midterm + EoSE)
Theory	UG0202-EFM-63T-201-	Midterm-1 Hr	Midterm-30 Marks	Midterm-12 Marks
	Financial Management	EoSE-3 Hrs	EoSE-120Marks	EoSE-48 Marks

#### Name of the Programme: Four Year Bachelor of Commerce Title of the Course: Financial Management Paper Code:UG0202-EFM-63T-201 Semester: III

Semester	Code of the Course		Title of the Course/Paper		NHEQF Level	Credits
III	UG0202-EFM-63T-201		Financial Management		6	6
Level of Course	Type of the Course		Delivery Type of the Course			
Introductory	Major		Lecture, Six Hours Per Week, Total Nin Lectures			otal Ninety
Duration of Examination Maxim		Maximu	m Marks Minimum Marks		arks	
Midterm	Midterm -1 Hr		Marks Midterm -12 Mar		n -12 Mark	8
EoSE-3 Hrs		EoSE-120Mar	SE-120Marks EoSE-48 Marks		8 Marks	

# **Detailed Syllabus**

#### **Objectives of the Course:**

- 1. To familiarize the students with fundamental principles and practices of Financial Management.
- 2. To Teach students how to analyse financial data, evaluate investment opportunities, and design strategies and techniques to achieve financial objectives.

#### Unit-I

Financial Management: Meaning, Scope, Importance and Limitations.

Financial Planning: Objectives, Significance and Factors affecting Financial Planning.

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

Ratio Analysis: Meaning and classification of Ratio- Liquidity Ratio, Activity Ratios, Profitability Ratios and Capital Structure Ratios.

#### Unit - II

Working Capital Management: Concept and Significance, Determinants and Estimation of working capital, Adequate working capital: Merits and Demerits.

Management of Inventory: Meaning, Importance, Techniques of Inventory control. Management of Cash, Receivables and Marketable Securities. Sources of Finance: Short-term and Long-term. Time Value of Money.

Unit - III

( Tau) Registrar cademic) ersity of Rajasthan

Capital Structure and Capitalization: Meaning, concept, difference between capital structure and capitalization, factors affecting capital structure, optimum capital structure and theories of capital structure. Leverages: Operating, Financial and Combined leverages.

Cost of Capital: Significance, Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

# Unit-IV

Capital Budgeting: Meaning, importance, limitation, process and techniques of Capital Budgeting. Dividend and Dividend policy: Meaning, Forms of dividend, theories of dividend, Factors affecting dividend policies.

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.

# Suggested Books and References:

- 1. M.R. Agrawal, "Financial Management", Garima Publications, Nehru Bazar, Jaipur
- 2. Agrawal and Agrawal, "Elements of Financial Management" Ramesh book Depot Publications, Jaipur.
- 3. Bhalla, V.K., "Financial Management & Policy," (Anmol Publications, Delhi). Chandra, P., "Financial Management- theory and practice", (Tata Mc Graw Hill).
- 4. Rustagi, "Fundamentals of Financial Management", (Galgotia Publishing House, Delhi.
- 5. Khan M.Y., Indian Financial Management, Tata Mc Graw Hill, India.
- 6. Maheshwari S.N., Financial Management, Sultan Chand and Sons, New Delhi.
- 7. Horne, J.C. Van., "Fundamentals of Financial Management", 9th ed. (New Delhi Prentice Hall of India 1995).
- 8. Khan and Jain., "Financial Management text and problems", 2nd ed. (Tata Mc Graw Hill New Delhi 1992).
- 9. Pandey, I.M., "Financial Management", Vikas Publications.

# **Course Learning Outcomes:**

- 1. Students would be equipped with the knowledge, skills, and mindset necessary to navigate the complex world of finance and make sound financial decisions, both personally and professionally.
- 2. Knowledge of Financial Management would open the various career opportunities. Individuals with a strong foundation in Financial Management can pursue careers in finance, accounting, investment banking, financial analysis, financial consulting, or corporate finance.



#### Semester - IV EAFM (2024-25)

Туре	Paper code and	Duration of	Maximum Marks	Minimum Marks
	Nomenclature	Examination	(Midterm + EoSE)	(Midterm + EoSE)
Theory	UG0202-EFM-64T-	Midterm-1 Hr	Midterm-30 Marks	Midterm-12 Marks
-	202-Indian Economy	EoSE-3 Hrs	EoSE-120Marks	EoSE-48 Marks

#### Name of the Programme: Four Year Bachelor of Commerce Title of the Course: Indian Economy Paper Code:UG0202-EFM-64T-202-Indian Economy Semester: IV

Semester	Code of the Course		Title of the Course/Paper		NHEQF Level	Credits
IV	UG0202-EFM-64T-202		Indian Economy		6	6
Level of Course	Type of the Course		Delivery Type of the Course			
Introductory	Major		Lecture, Six Hours per Week, Total Nine		k, Total Nine	ty Lectures
Duration of Examination		Maximum Marks		Minimum Marks		
Midterm -1 Hr		Midterm-30 Marks		Midterm -12 Marks		5
EoSE-3 Hrs E		EoSE-120	EoSE-120Marks EoSE		48 Marks	

# **Detailed Syllabus**

#### **Objectives of the Course:**

- 1. The paper aims to cover different spheres of Indian Economy to make students aware of the problems and achievements of our economy.
- 2. Enable student to critically evaluate Economic Policies and their impact on different sectors and society.

#### UNIT-I

Indian Economy: Features of Indian Economy, Causes of under development of Indian Economy, Determinants of Economic development, Sustainable Development Goals, Viksit Bharat 2047.

Economic Planning: Meaning, Objectives and Significance. NITI Aayog: Objectives and Functions. UNIT-II

Population Explosion, Unemployment, Poverty and Economic Disparities in India.

#### UNIT-III

Agriculture: Role of Agriculture in Indian Economy, Green Revolution, Crop Pattern, Commercialisation of Agriculture and Minimum Support Price.

Economic Reforms: Concept and Impact of Liberalization, Privatization and Globalization on Indian Economy. Globalization and Swadeshi / Make in India.

Public Sector: Role and Problems of Public Sector.

#### UNIT-IV

Industrial policy, Monetary policy, Fiscal policy, Commercial policy and Exchange Rate policy of India.

#### Suggested Books and References:

1. Swami & Gupta, "Economic Environment in India", RBD, Jaipur



- 2. Sundaram & Dutt, "Indian Economy" S Chand & Sons, New Delhi.
- 3. Ishwar C. Dhingra, "The Indian Economy Environment and Policy", S Chand & Sons, New Delhi.
- 4. Mathur, Mishra, Vyas, "Economic Environment in India", RBSA Publication, Jaipur
- 5. A N Agarwal, "Indian Economy", New India International Ltd, Chennai
- 6. Puri and Mishra, "Indian Economy", Himalaya Publishing House, Mumbai.

#### **Course Learning Outcome:**

- 1. This course will help student to understand the key issues related to the Indian economy. It will broaden their horizons and enable them to analyse current economic policies in getting employment.
- 2. Students will develop the ability to analyse the contemporary issues, challenges and emerging trends of the Indian Economy.



#### Semester - V EAFM (2024-25)

Туре	Paper code and	Duration of	Maximum Marks	Minimum Marks
	Nomenclature	Examination	(Midterm +	(Midterm +
			EoSE)	EoSE)
Theory	UG0202-EFM-75T-301-	Midterm-1 Hr	Midterm-30	Midterm-12
-	<b>Business Budgeting</b>	EoSE-3 Hrs	Marks	Marks
			EoSE-120Marks	EoSE-48 Marks

#### Name of the Programme: Four Year Bachelor of Commerce (EAFM) Title of the Course: Business Budgeting Paper Code:UG0202-EFM-75T-301- Business Budgeting Semester: V

Semester	Code of the Course		Title of the Course/Paper		NHEQF Level	Credits	
V	UG0202-EFM-75T-301		Business Budgeting		7	6	
Level of Course	Type of the Course		Delivery Type of the Course				
Introductory	Major		Lecture, Six Ho Lectures	ecture, Six Hours per Week, Total Nin ectures			
Duration of Examination Max		Maxi	imum Marks Minimum Marks			arks	
Midterm -1 Hr Midterm-3		0 Marks Midterm -12 Marks		S			
EoSE-3 Hrs EoSE-120M		arks	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.

# 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.



#### Semester - VI EAFM (2024-25)

Туре	Paper code and	Duration of	Maximum Marks	Minimum Marks
	Nomenclature	Examination	(Midterm + EoSE)	(Midterm + EoSE)
Theory	UG0202-EFM-76T-302-	Midterm-1 Hr	Midterm-30 Marks	Midterm-12 Marks
_	Economy of Rajasthan	EoSE-3 Hrs	EoSE-120Marks	EoSE-48 Marks

#### Name of the Programme: Four Year Bachelor of Commerce Title of the Course: Economy of Rajasthan Paper Code:UG0202-EFM-76T-302- Economy of Rajasthan Semester: VI

Semester	Code of the Course		Title of the Course/Paper		NHEQF Level	Credits
VI	UG0202-EFM-76T-302		Economy of Rajasthan		7	6
Level of Course	Type of the Course		<b>Delivery Type of the Course</b>			
Introductory	Major		Lecture, Six Hours per Week, Total Nin		k, Total Nine	ty Lectures
Duration of Examination		May	Maximum Marks		Minimum Marks	
Midterm -1 Hr M		Midterm-30 Marks		Midterm -12 Marks		S
EoSE-3 Hrs EoSE-12		EoSE-120	Marks	EoSE-48 Marks		

#### **Objectives of the Course**

#### **Detailed Syllabus**

- 1. Understand the basic characteristics and position of Rajasthan in the Indian economy, including physiographic, demographic, and occupational structure.
- 2. Explore the causes of population growth in Rajasthan and government measures for population control, alongside human resource development initiatives.
- 3. Study the natural resources of Rajasthan, including land, water, livestock, wildlife, and mineral resources, with a focus on agriculture development and land reforms.



- 4. Examine the industrial sector in Rajasthan, particularly small-scale industries, their role, challenges, and tourism development.
- 5. Analyse poverty, unemployment, economic reforms, and major development projects in Rajasthan, including the public-private partnership model.

#### Unit-I

Basic Characteristics of the Economy of Rajasthan, Position of Rajasthan in Indian Economy. Rajasthan's Physiographic, Population, Occupational Structure. Causes of low literacy rates in Rajasthan. Main causes of population growth in Rajasthan. Government Measures towards Population Control. Human Resource Development in Rajasthan.

#### Unit-II

Natural Resources: Land, Water, Livestock and Wildlife. Overview of mineral wealth in Rajasthan. Major minerals - Production and economic impact. Mining policies and regulations. Environmental and social impacts of mining.

Agriculture in Rajasthan: Significance, Land Utilization, Cropping Pattern and Main Crops in Rajasthan, Irrigation and water management, Major projects and challenges, Agricultural policies and schemes. Agriculture Development during Five-year Plans, Land Reforms in Rajasthan.

#### Unit-III

Industrialization in Rajasthan - Historical Perspective, Salient Features, Major Industries in Rajasthan - textiles, minerals, cement, handicrafts; Industrial Policies and Their Impact, Role and Importance of Small-Scale Industries, Main problem of small-scale industries and suggestions for Improvement; Role of MSMEs (Micro, Small & Medium Enterprises); Industrial Clusters and Special Economic Zones (SEZs).

Tourism Development in Rajasthan, Main Features of Tourism in Rajasthan, Role of tourism in Rajasthan's economy, Major tourist destinations and their economic impact, Government policies for tourism promotion, Challenges and opportunities in the tourism sector.

#### Unit-IV

Poverty and Unemployment in Rajasthan, its Causes and Remedies. Employment generation programs and skill development initiatives. Regional disparities in economic development, Government initiatives to address regional imbalances. Economic Reforms in Rajasthan. Growth, Development and Planning with reference to Rajasthan, Major Development Projects of Rajasthan-Public-Private partnership model.

### Suggested Books and References

- 1. L.N. Nathuramka: Economy of Rajasthan
- 2. Government of Rajasthan: Economic Survey of Rajasthan-Latest
- 3. Government of Rajasthan: Basic Statistics of Rajasthan-latest
- 4. Government of Rajasthan: Statistical Abstract of Rajasthan-Latest
- 5. Government of Rajasthan: Five Year Plan Documents
- 6. G.S. Bhatia: Economy of Rajasthan

### **Course Learning Outcomes**

- 1. Ability to analyse the economic landscape of Rajasthan and its demographic features, and identify factors contributing to low literacy rates.
- 2. Understanding of population dynamics in Rajasthan and knowledge of strategies for population control and human capital enhancement.
- 3. Proficiency in assessing the utilization of natural resources and understanding the agricultural landscape and reforms in Rajasthan.
- 4. Knowledge of industrial dynamics, challenges faced by small scale industries, and features of tourism industry in Rajasthan.
- 5. Ability to evaluate socio-economic issues, reforms, and development initiatives in Rajasthan, and propose solutions for sustainable growth.



