

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.

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

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.

Only For Session
2020-21


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Paper II - Rural development in India

Time: 3 hours.

Min. Marks : 36

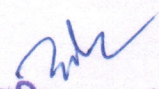
Max. Marks : 100

- 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 Swaraj 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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