

3. E. A. F. M

B. COM PART - III  
PAPER - I

Rural Development and Cooperation

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. District Rural Development Agencies.
- Unit-II Constitutional Provisions regarding Panchayati Raj, 73<sup>rd</sup> Constitutional Amendment. Salient Features of Rajasthan Panchayati Raj Act., 1994.  
Rural Infrastructure Development : Rural Roads, Rural Markets, Electrifications, Water Supply, Education and health.
- 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, Drought Prone Area Development, Desert Development, Nature and forest conservation, Woman and child development.
- Unit-V Concept of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.  
Co-operative credit, marketing, consumers, housing and industrial cooperatives. State and Co-operation. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

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. बी.एस. माथुर : सहकारिता
5. बी.पी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda : The Theory of Co-operation.

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(Mrs. Chetna Sharma)

**PAPER – II (1)**  
**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: Budget Co-ordination. Essentials of an Effective Budgeting. Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.\*

**Unit-II**

Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials 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 : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control w/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. Determination of product mix on the basis of key factor.

**Unit-V**

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

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

**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 सुरेलिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. : व्यावसायिक 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 keyless and cordless.

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(Dr. Shashi Kant Gupta)  
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(Mrs Chetna Sharma)  
14.02.2017

Time : 3 hours.  
Min. Marks : 36

**PAPER - II(2)**  
**Public Economics**

Max. Marks : 100

- Unit-I** Nature and scope of Public Economics. Role in augmenting allocative efficiency, distributive justice and economic stability in the economy. Meaning and importance of fiscal policy, current fiscal policy of India.
- Unit-II** The Principle of Maximum Social Advantage. Public Expenditure, canons and effects on production, distribution and consumption recent trends in public expenditure.
- Unit-III** Sources of Public Revenue, Taxation - meaning, classification, canons and effects of taxation, Social justice. Taxable capacity : Meaning, concept and classification.
- Unit-IV** Public Debt : Loan v/s Tax, Debt as a source of development, internal and external debts. Deficit Financing, Non Tax Revenues, Profits from Public Enterprises. Recent Trends in Fiscal Deficit.
- Unit-V** Theory of Federal Finance. Centre-State Financial Relations. Role of Finance Commission, Study of Current Finance Commission. Financial Administration - Centre and States : Budgets-Tax Evasion and parallel Economy. Concept and implications of VAT and GST

**Books Recommended:**

1. L.N. Nathuramka - कराधान एक सैद्धान्तिक विवेचन
2. R.N. Bhargava - Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton - Public Finance
4. Findlay Shirras - Public Finance
5. पी.एन. शर्मा : लोक वित्त
6. एण्डले एवं सुन्दरम : लोक वित्त
7. Philip E. Taylor - The Economics of Public Finance
8. R.A. Musgrave - Theory of Public Finance
9. R.C. Agarwal - Public Finance - Theory and Practice

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PAPER – II(3)  
International Finance

Time : 3 hours.  
Min. Marks : 36

Max. Marks : 100

- Unit-I** International Finance : Meaning, importance need, scope, methods of payment, letter of credit – types, parties, procedure.
- Unit-II** International Financial Market : Meaning and functions of Financial market : Difference between Domestic and Foreign Financial Market, International debt instruments – Euro notes, Euro commercial papers, Euro bonds.
- International Monetary System : Gold Standard, Gold Bullion Standard, Bretton Woods System, Post Bretton Wood agreements.
- Unit-III** IMF & World Bank, IFC & IDA, ADB – Objectives, Recent Developments, Progress and Criticism.
- Unit-IV** Determination of exchange rates – Equilibrium Rate of exchange – Mint Parity Theory – PPP Theory and Balance of Payment Theory. Causes of fluctuations in exchange rates. Fixed and flexible exchange rates.
- Foreign Exchange Transaction : Spot, Forward Exchange, Futures, Options, and Arbitrage.
- Unit-V** Exchange Control : Meaning, Features, Objectives, Methods, Merits and Demerits. FEMA.
- Foreign Aid to India : Role, Impact of Foreign Aid on India's Economic Development and Problems of Foreign Aid. WTO- Introduction, Objectives, Functions. India & WTO.

**Books Recommended**

1. Mithani D.M. : Introduction to International Economics, Himalaya Publishing House, Mumbai.
2. Seth M.L. : Money, Banking, International Trade and Public Finance – Lakshmi Narain Agarwal Educational Publisher, Agra.
3. S.K. Vargheese : Finance of Foreign Trade And Foreign Exchange.
4. M.C. Vaish : International Economics.
5. S.K. Mathur : International Trade and Finance, Shivam Book House (P) Ltd., Jaipur.
6. Cherunilam Francis : International Economics, Tata McGraw Hill Publishing Company Ltd., New Delhi.
7. Avadhani V.A. : International Finance Theory and Practice, Himalaya Publishing Company, New Delhi.

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