

I
Paper I- (i) International Trade and Finance

II Business Budgeting

III Rural development in India

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

Paper I- (i) International Trade and Finance

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.

Unit-V

International Institutions: IMF, World Bank and its affiliates, BRICS – Objectives, 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 Economics, Himalaya publishing house, Mumabi
5. J C Singhavi: International Trade

१५/१२/१९

E.A.F.M
B.Com. PART – III

Part III

Paper – I: Business Budgeting
Paper II: International Trade & Finance
Paper - III: Rural Development In India

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. 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.

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 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. Determination of product mix on the basis of key factor. 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.

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
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 noiseless and cordless.

Paper III- 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. District Rural Development Agencies.

Unit -II

Constitutional Provisions regarding Panchayati Raj, 73rd 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 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, Drought Prone Area Development, Desert Development, 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, Self Help Groups (SHGs) concept, need and achievement.

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 : lgdkfjrk ds fl}kUr ,oa O;ogkj
6. V.Sharda : The Theory of Co-operation


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