



**PANDIT DEENDAYAL UPADHYAYA SHEKHAWATI
UNIVERSITY, SIKAR**

**SCHEME OF EXAMINATION
M.COM –PREVIOUS
ECONOMIC ADMINISTRATION & FINANCIAL MANAGEMENT (EAFM)
(ANNUAL SCHEME)**

Each Theory Paper Duration: 3 hrs

Marks 100

Dissertation /Thesis /Survey Report/Work, if any.


Marks 100

11. The number of paper and the maximum marks for each paper/practical shall be shown in the syllabus for the subject concerned. It will necessary or a candidate to pass in the theory part as well in practical part (where prescribed) of a subject/paper separately.
12. A candidate for a pass at each of the previous and the Final Examination shall be required to obtain.
 - (iii) At least 36% marks in the aggregate of all the papers prescribed for the examination, and
 - (iv) At least 36% marks in practical (s) wherever prescribed for the examination, provided that if a candidate fails to secure at least 25% marks in each individual paper at the examination and also in the Dissertation/Survey Report/field work, wherever prescribed, he shall be deemed to have failed at the examination notwithstanding his having obtained the minimum percentage of marks required in the aggregate for the examination . No division will be awarded at the previous and the final Examination. Division shall be awarded at the end of the final Examination on the combined marks obtained at the previous and the Final Examination taken together, as noted below.

First Division	60%	Of the aggregate marks taken together of the Previous and the Final examination
Second Division	48%	

All the rest will be declared to have passed the examination

13. If a candidate clears any paper(s) Practical (s) Dissertation prescribed at the previous and /or Final examination after a continuous period of three years. Then for the purpose of working out his division the minimum pass marks only viz 25% (36% in the case of practical) shall be taken into account in respect of such paper(s) practical (s) Dissertation are cleared after the expiry of the aforesaid period of three year. Provided that in case where a candidate required more than 25% marks in order to reach the minimum aggregate as many marks out of those actually secured by him will be taken into account as would enable him to make up the deficiency in the requisite minimum aggregate.
14. The Thesis/Dissertation/Survey Report/Field Work shall be type written and submitted in triplicate so as to reach the office of the Registrar at least 3 weeks before the commencement of the theory examination. Only such candidate shall be permitted to offer Dissertation/Field Work/Survey Report/Thesis.


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15. The Dissertation shall carry 50 marks and there shall be a viva-voce based on dissertation of 50 marks. The Viva-voce shall be conducted in the college/institution concern by the external examiner appointed by the university.
16. The dissertation shall be evaluated by two examiners independently and the average of the two awards shall be taken into consideration. However if the difference between two awards exceeds 20% of the Maximum marks. The dissertation shall be evaluated by third examiner and the average of the two nearest awards shall be taken into consideration.

Note: - Non-Collegiate candidate are not eligible to offer dissertation as per provisions of O. 170-A.

17. The external examiner for conducting the practical examination shall be appointed by the university through BOS.
18. There will be 9 papers in all. Out of these 9 papers, 6 will be compulsory and three optional. A candidate will be required to appear in three compulsory papers and one optional paper in the previous Examination and the three compulsory papers and two optional paper in the final Examination Dissertation in lieu of one optional paper can be offered by a collegiate/regular student secured at least 55% marks in the aggregate of the previous Examination.
19. There will be five questions in all. The candidate will required to attempt all the questions selecting one question from each unit with an internal choice (either/or)
20. 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 cordless.

Scheme & Distribution of Paper

There will be 9 Paper in all. Of these 9 Papers 5 will be compulsory and 4 optional. A candidate will be required to offer two compulsory and two optional papers in previous out of the list of papers meant for previous and the remaining three compulsory and two optional papers in the final examination out of the list of papers meant for M.Com (Final) Dissertation in lieu of the paper can be offered at the Final Examination provided that a candidate secures at least 55% marks in the aggregate of the previous examination, subject to the approval of topic of survey work and a candidate being adjusted suitable for understanding such work. Maximum marks for each theory papers shall be 100 marks and each paper duration shall be three hours.

There will be five in all. The candidates are required to attempt all the questions There will be one question from each unit with an internal choice (either/or)

M.Com (Previous)

Compulsory Papers:

EAFM-101 Economic Analysis

EAFM -102 Financial Management & Control

Optional Paper: Economic Administration Group

EA-103 Public Enterprises

EA-104 Industrial Economics

Optional Paper: Financial Management Group

FM-103 Business Budgeting

FM-104 Public Finance

Optional Paper: Cooperation Group

CO-103 Cooperative Project Planning

CO -104 Cooperative Movement in Rajasthan

Optional Paper 105 Quantitative Techniques Common for all three Groups

21-
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PANDIT DEENDAYAL UPADHYAYA SHEKHAWATI UNIVERSITY, SIKAR

SYLLABUS FOR THE SESSION 2022-2023 (MAIN EXAMINATION-2023)

M.COM (PREVIOUS)

EAFM 101- Economic Analysis

Unit-I

Introduction to Micro and Macro Economics- Meaning, nature and scope of micro and macro economic. Theories of firm-sales revenue maximization theory, managerial theories. behavioural theories and profit theory. Theory of demand, demand analysis and determinants of demand, demand function, concept of elasticity and its significance. Demand forecasting techniques macro economic issues in a economy.

Unit-II

Theory of consumer behaviour- Cardinal and ordinal approach, income and substitution effect- Hicks and Slutsky's approaches, Band Wagon effect, Snob appeal.

Production Functions, isoquants, laws of returns, return to scale, estimation of production function. Cost Function- Various concepts of costs, estimation of cost functions, economies of scale and scope. Short and long run cost curves.

Unit- III

Price and Output Relationship under different market conditions- Perfect competition, monopoly, discriminating monopoly, monopolistic competition, oligopoly, monopoly, bilateral monopoly, duopoly, pricing practices and policies.

Factor Pricing and Global Market Economy – Determination of rent, wage, interest and profit.

Unit-IV

National income Determination : Actual and potential GDP, aggregate expenditure-consumption function, investment function, equilibrium GDP, concept of MPS, APS, MPC, APC, Autonomous expenditure, the concept of multiplier.

National Income Determination in an Open Economy With Government- Fiscal Policy- Impact of changes in Government expenditure and taxes, Net export and equilibrium GDP.

GDP and Price level in short and long run- Aggregate demand (AD) and Aggregate supply (AS) multiplier analysis with AD curve and price level changes, aggregate supply in short and long nm. Keynesian theory of Income, output and employment.

Unit – V

Money in modern Economy- Concepts of money in a modern economy, monetary aggregates, demand for money, quantity theory of money, liquidity preference and rate of interest, money supply, credit creation and monetary policy.

Business cycles: Various theories of business cycles along with recent trends, phases in business cycles. Impact of business cycles in an economy, measures of stabilization.


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EAFM 102- Financial Management and Control

Unit-I

Finance Function: Meaning, Scope, Role, Objectives of Financial Management and Organization of Finance in corporate enterprises. Financial Analysis: Meaning Objectives. Importance and Limitations. Analysis and Interpretation of Financial Statement

Capital Structure Theories. Financial Planning and Forecasting.

Sources of Funds in India: Short Term, Medium Term and Long Term.

Unit- II

management of Working Capital: Determinants, Sources and Analysis of Working Capital Estimating of Working Capital Requirements. Management and Control of Investment in Inventories, Receivables and Cash.

Unit-III

Management of Securities: Underwriting arrangements, timing and pricing of issue, right issue. Capital Budgeting: Pay Back period, Return on Investment, Net Present Value Method Proposals Under Uncertainty and Certainty

Cost of Capital and its Computation. Dividend Policy, Theories and methods of dividend payment, retained earnings.

Unit- IV


Ratio Analysis: Liquidity, Profitability, Activity Ratios and Capital structure Ratios. Fund Flow and Cash Flow Analysis.

Financial Planning: Capitalization, Capital Structure, Trading on Equity and Financial and Operating Leverages.

Unit-V

Financial Forecasting of Funds: The Cash Flow Systems. The Projected balance sheet, Long term financial planning.

Project planning: Profit Objectives, Computation of Income, Cost-Volume Profit Analysis Profit Planning Feasibility Assessment. Management of Income Retained earnings and dividend policies, bonus issue.


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Optional Paper (Any two) Economic Administration Group

EA 103- Public Enterprises

Unit- I

Introduction: The changing role of public enterprises under different types of economic systems: the social and economic benefits of public ownerships: scope, rationale and objectives of the public sector in the present day economy.

Unit-II

Pattern of Public Enterprises: Public corporation; government companies; quasicorporation, department undertaking; commodity boards, control boards and local authorities: mixed corporation, joint sector undertaking: leasing and other forms of association in ownership and management between the state and private entrepreneurs. Functional role of public enterprises.

Unit-III

Governing Board: Merits and demerits of functional and policy boards internal organization: decentralization; delegation of authority and span of control; line and staff functions, the composition, size and tenure of governing boards.

Disinvestment and privatization in public enterprises, Case studies in power sector, infrastructure sector, telecom sector.

Unit-IV

Financial Administration: Assessment and disbursement of compensation: pattern of the share holding and borrowing; investment policy, price, and profit policy; budgeting; purchases and sales policies; compensation; evaluation and the criteria of efficiency, Workers participation role in the administration of public enterprises, role of trade unions.

Unit- V

Control on Public Enterprises: Parliamentary, Presidential, Ministerial, Controller and Auditors Generals' Control, autonomy and accountability in public enterprises, Efficiency audit and expert reviews, users' committees and other advisory organizations: interrelations of public undertakings.

21
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EA 104—Industrial Economics

Unit-I

Nature and Scope of Industrial Economics, Rationale of industrialization and Foundation of Modern Industry.

Unit-II

Industrial Efficiency Concepts Determinants, Measurement Efficiency and Decisions-Making Process. Competition Act 2002. Growth and Form of Industrial Combinations- Horizontal and Vertical integration and Merger. Diversification trends.

Unit-III

Industrial Finance: The need for Finance, Type of Finance, Source of Industrial Finance Choice of Funding Internal Vs External Sources, Role of leading institution in India's industrial development.

Unit-IV

Industrial Location Analysis. The determinant of Industrial Location. Approaches to Industrial Location Analysis, Operational approaches to industrial location, Industrial Location trends in India and backward area development.

Industrial Productivity: The concept, measurement and determinants. MSME's and their Performance. Industrial development in Rajasthan –Existing infrastructure, Govt. Policy Problem of large and small industries.

Unit-V

Government Regulation of Industry: The Need for Government Intervention in industry, the Government Regulations of industries, Social Control over industry. The legal frame work of Industrial Regulation in India. Appraisal of Industrial Policy of India. Specially recent Industrial Policy.

21-
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Optional Papers(Any two) Financial Management Group

FM103- Business Budgeting

Unit-I

Budgeting: Meaning, Origin and significance: Business budgets, Surplus budgets, Deficit budgets and its limitations in Public/Private sector institutions: Budget as an instrument of corporate planning; Framing of Government and Business Budget; Budget organization, Budget Committee and time framework; Annual, Half-Yearly, Quarterly, Monthly, Weekly and Daily Budgets.

Unit-II

Operational Budgets: Feature of sound business budgeting; Material budget; Labour budget, Overhead budget.

Unit-III

Financial budgets: (Detailed study of various methods of preparing cash budgets) Practical application of flexible budgeting; Master budget, Human Resource budgeting, Budgeting of Time and other Scarce (Economic) Resources.

Unit-IV

performance Budgeting: The concept, evolution and its applicability to Government and business with special reference to India. Steps in the preparation of performance budgets, follow-up, Evolution (including Concurrent Evaluation) and Monitoring: Information management, success and limitations of performance budgeting in India with special focus on Banks. Financial Institutions and Public Enterprises, budgetary control.

Unit-V

Zero base budgeting-its theory and practice with special reference to India. Budgeting and Management Reports: Financial forecasting and investment decisions. External reporting of security markets. Government (Planners/Policy-Matters) and other agencies. Preparation of various performance, Reports for presentation to various levels of management,- Timeliness , Reliability and –Relevance of such reports and their practical formulations.

21-
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FM 104- Public Finance

Unit-I

Meaning, Nature and Scope of public Finance, Principles of Public Finance, Role of public finance in augmenting allocative efficiency, distributive justice and economic stability in the economy. Present Fiscal Policy in India, Fiscal deficit and impact on Indian Economy.

Unit-II

Objective and importance of public expenditure; theoretical and economic classification of public expenditure, Canons of public expenditure, effects of public expenditure on production consumption, distribution, Major trends in public expenditure in India.

Unit-III

Meaning and significance, source of public revenue. Functional and economic classification of public expenditure, Effects of Public Expenditure on production and distribution, Major trends in public expenditure in India. Public revenue, functional and economic classification of public revenue.

Unit-IV

Taxation: Canons of taxation, the incidence and Effects of taxation, Measurement of degree of progression of taxes. Overall progressiveness of the whole tax system, problems of tax evasion and black money. Public Debt: Meaning, classification, theories, causes of high debt burden in India.

Concept of Federal Finance, Financial Relations between Central and State Government in India. Major criteria for transfer of funds. Adequacy of revenue in relation to function of State Government.

Unit- V

Salient feature of State finance growth and distribution of revenue and expenditure under major economic heads. Problem of burden of debt to the centre overdrafts. Current Issues. VAT, GST, concept and implications.


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Optional Paper (Any Two) Cooperation Group
CO 103- Cooperative Project Planning
Unit-I

Project-Meaning, Objectives and Importance of Cooperative Project Planning, project Identification. Formulation of Project –Steps involved in Project Formulation, Internal and External constraints,

Unit-II

Feasibility Analysis of a cooperative, Implementation of Cooperative Project and use of Network techniques.

Procedures and Formalities of registration of project in the Cooperative Sector.

Unit-III

Project technology with emphasis on indigenous technology. Location, Size, Plan Layout of Projects. Projects Financing-internal and external

Unit-IV

Cost Concepts, Meaning and Importance of Demand Forecasting, various techniques of demand forecasting.

Unit-V

Pricing policy and Profit Planning in the Cooperative Sector. Specific studies of Cooperative – Sugar, Dairy and Housing Projects.


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CO 104- Cooperative Movement in Rajasthan

Unit-I

Introduction: Evolution of Cooperative Movement in Rajasthan before Independence. Cooperatives during plans. Implementation of Cooperative Principle in Rajasthan .

Unit-II

A detailed study of the Rajasthan Cooperative Societies Act, 1965 as amended upto date. Shodha ram Committee 1976, Mirdha Committee, Shivraman Committee (CRAFICARD) with special reference to Rajasthan.

Unit-III

Cooperative institution in Rajasthan, Cooperative Credit- short term, medium – term and long term Credit Societies-PACS, CCBS, Apex Bank, and PLDB, and SLDB Cooperative Banks, Urban Cooperative Banks.

Unit- IV

Role of the State Government in the growth of Cooperative Movement. Drawback of development of cooperative moment in the State and suggestions for its progress.

Unit-V

Critical evaluation of following Apex organization:

- (i) RAJFED
- (ii) CONFED
- (iii) The Rajasthan State Cooperative Housing Financing Society.
- (iv) The Rajasthan State Cooperative Union.

21
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Opt. Paper- 107- Quantitative Techniques (Optional Paper common for all 3 Groups)

Unit-I

Meaning and Scope of Quantitative Techniques: Role of Quantitative Techniques in Business and Industry.

Unit-II

Correlation Analysis: Definition and concept types and measures of studying correlations and methods. Regression analysis: Simple and multiple; its importance and application to business. Simple Partial and Multiple Correlations.

Unit- III

Research and Research Design: Meaning, need of research, characteristics of good research design, identification of problem.

Unit- IV

Source of primary and secondary data: Primary data collection techniques, schedule, questionnaire and interview and observation. Scaling Techniques: Purpose of scaling, techniques, Types of scales – nominal, Ordinal, Interval and Ratio Scale.

Unit-V

Sampling theory and its significance. Sampling analysis in case of large and small samples. Tests of significance-z,'t' and 'f' tests. Hypothesis testing, Theory of Attributes, Chi-Square and Analysis of Variance.

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212
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