

**M.Com.**  
**in**  
**Economic Administration**  
**and**  
**Financial Management**  
**(EAFM)**  
(W.E.F. Academic Session 2024-2025 onwards)



**Ordinance & Syllabus**  
(As per NEP 2020)

**Department of Economic Administration And**  
**Financial Management**  
**Pandit Deendayal Upadhyaya Shekhawati University**  
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*21/*  
**Dy. Registrar**  
**Pandit Deendayal Upadhyaya**  
**Shekhawati University,**  
**Sikar (Rajasthan)**

**Table 1- Final Credit Summary**  
M.Com.in EAFM

Yr	Sem	Credits							Total
		DSC	DSE/ P/D	GEC	AEC	SEC	VAC	Seminar / Internship / Dissertation	
First	Pawas	16	4	---	---	---	2	---	22
	Vasant	16	4	---	---	---	2	---	
Second	Pawas	8	16	---	---	---	2	---	26
	Vasant	4	8	---	---	---	---	8	
		44	32	---	---	---	6	8	90

**Table-2**

Proposed Distribution of Credits for PG Programme				
Courses	SEM I	SEM II	SEM III	SEM IV
Major DSC	DSC1(4) DSC2(4) DSC3(4) DSC4(4)	DSC5(4) DSC6(4) DSC7(4) DSC8(4)	DSC9(4) DSC10(4)	DSC11(4)
DSE	DSE1(4)	DSE2(4)	DSE3(4) DSE4(4) DSE5(4) DSE6(4)	DSE7(4) DSE8(4)
GEC	---	---	---	---
AEC	---	---	---	---
SEC	---	---	---	---
VAC	VAC1(2)	VAC2(2)	VAC3(2)	---
Seminar / Internship / Dissertation	---	---	---	Dissertation(8)
Total	22	22	26	20
	44		46	
90				

Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: M.Com. in EAFM									
Year: First									
PawasSemester I	Course Code	Course Title	Contact Hrs per Week			Credits	Semester: I (Pawas) Weightage (%)		
			L	T	P		CWS	MTE	ETE
<b>Discipline Specific Core(DSC):</b>									
	24MEM9T1 01	Micro Economics	4	0	0	4	10	20	70
	24MEM9T1 02	Financial Management and Control	4	0	0	4	10	20	70
	24MEM9T1 03	Public Enterprises in India	4	0	0	4	10	20	70
	24MEM9T1 04	Industrial Economics	4	0	0	4	10	20	70
<b>Discipline Specific Elective(DSE)/ Select any one Group for Specialization: Select Any Two</b>									
	24MEM9T4 01GB	Economic Environment in India (EA Group)	4	0	0	4	10	20	70
	24MEM9T4 02GB	Statistics for Economics (EA Group)	4	0	0	4	10	20	70
	24MEM9T4 03GB	Rural Economics (EA Group)	4	0	0	4	10	20	70
	24MEM9T4 04GB	Quantitative Techniques (EA Group) *Common for all groups	4	0	0	4	10	20	70
<b>OR</b>									
	24MEM9T4 01GC	Business Budgeting (FM Group)	4	0	0	4	10	20	70
	24MEM9T4 02GC	Export Finance (FM Group)	4	0	0	4	10	20	70
	24MEM9T4 03GC	Public Finance (FM Group)	4	0	0	4	10	20	70
	24MEM9T4 04GC	Quantitative Techniques (FM Group) *Common for all groups	4	0	0	4	10	20	70
<b>OR</b>									
	24MEM9T4 01GD	Cooperative Law (CO Group)	4	0	0	4	10	20	70
	24MEM9T4 02GD	Cooperative Movement in India (CO Group)	4	0	0	4	10	20	70
	24MBM9T4 03GD	Micro Finance (CO Group)	4	0	0	4	10	20	70
	24MEM9T4 04GD	Quantitative Techniques (CO Group) *Common for all groups	4	0	0	4	10	20	70
	Seminar/Internship/Dissertation (S/LD):								
	--	<b>Dissertation --</b>	--	--	8	--	--	--	--

\* Quantitative Techniques is Common for all groups



Summary: I Semester		
S.N.	Particulars	Credits
1.	Discipline Specific Core(DSC):	16
2.	Discipline Specific Elective(DSE):	04
3.	Value Added Course(VAC):	02
4.	Seminar/Internship/Dissertation(S/I/D):	--
<b>Total</b>		<b>22</b>
CWS (Classwork): It would include attendance, class test/quiz test/assignments,ppt, play and learn by fun activities etc.		

Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: M.Com. in EAFM									
Year: First									
Pawas Semester: II	Course Code	Course Title	Contact Hrs per Week			Credits	Semester:II(Pawas) Weightage (%)		
			L	T	P		CWS	MTE	ETE
<b>Discipline Specific Core(DSC):</b>									
	24MEM9T2 01	Economic Administration and Policy	4	0	0	4	10	20	70
	24MEM9T2 02	Indian Banking System	4	0	0	4	10	20	70
	24MEM9T2 03	Cooperative Sector Management	4	0	0	4	10	20	70
	24MEM9T2 04	Macro Economics	4	0	0	4	10	20	70
<b>Discipline Specific Elective(DSE)/ Select any one Group for Specialization: Select Any Two</b>									
	24MEM9T4 01GB	Rural Marketing (EA Group)	4	0	0	4	10	20	70
	24MEM9T4 02GB	Indian Foreign Trade (EA Group)	4	0	0	4	10	20	70
	24MEM9T4 03GB	Agriculture Economics (EA Group)	4	0	0	4	10	20	70
	24MEM9T4 04GB	Development Economics (EA Group)	4	0	0	4	10	20	70
<b>OR</b>									
	24MEM9T4 01GC	Security Analysis (FM Group)	4	0	0	4	10	20	70
	24MEM9T4 02GC	Portfolio Management (FM Group)	4	0	0	4	10	20	70
	24MEM9T4 03GC	Monetary Policy (FM Group)	4	0	0	4	10	20	70
	24MEM9T4 04GC	Merchant Banking & Financial Services (FM Group)	4	0	0	4	10	20	70
<b>OR</b>									
	24MEM9T4 01GD	Cooperative Movement in Rajasthan (CO Group)	4	0	0	4	10	20	70
	24MEM9T4 02GD	Rural Credit and Finance (CO Group)	4	0	0	4	10	20	70
	24MBM9T4 03GD	Cooperation and Agriculture Organization (CO Group)	4	0	0	4	10	20	70
	24MEM9T4 04GD	Management of Agriculture Marketing (CO Group)	4	0	0	4	10	20	70
	Seminar/Internship/Dissertation (S/I/D):								
	--	Dissertation --	--	--	8	--	--	--	--

Summary: II Semester		
S.N.	Particulars	Credits
1.	Discipline Specific Core(DSC):	16
2.	Discipline Specific Elective(DSE):	04
3.	Value Added Course(VAC):	02
4.	Seminar/Internship/Dissertation(S/I/D):	--
<b>Total</b>		<b>22</b>
CW\$ (Class work): It would include attendance, class test/quiz test/assignments,ppt, play and learn by fun activities etc.		

### System of Examination

#### For Theory Papers

External Examination Scheme (70 Marks): For a question paper carrying maximum 70 marks the structure will be as follows:

**The first section, SECTION-A**, carrying maximum 10 marks will have 10 short answer type (not exceeding 20 words each) questions/MCQ. Each question will carry 1 mark.

**The second section, SECTION-B**, carrying maximum 20 mark will have 4 medium answer type questions (which requires answers not exceeding 200 words), two from each Unit. Out of which one from each Unit are to be attempted. Each question will carry 5 marks.

**The third section, SECTION-C**, carrying maximum 40 marks will have 8 questions (which require answers not exceeding 400 words), Uniformly distributed in four Units out of which 4 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

#### Internal Examination Scheme

30 Marks is the total internal assessment marks for regular students.

#### Program Specific Objective



### **M. Com. in (EAFM)**

1. The post-graduate M. Com. in (EAFM) programme is the best choice for those who want to work in the business, and financial services sectors as well as banking, financial services, and insurance.
2. The four-semester programme goes deeper into the topics covered in the Graduation Programme, such as capital, commerce, banking, revenue, and economic functioning.
3. Employers in practical fields such corporate law, banking, insurance, taxes, and accounting will be able to hire the students with a mindset for productive and successful work in an office setting. The several fields of business, economics, finance, banking and marketing will all be covered by the learners.
4. The curriculum will help the student acquire the conceptual, applied, and research abilities as well as the competencies needed to solve problems effectively and make the appropriate decisions in both normal and unique operations related to a business's financial management.
5. This programme stresses analytical and critical thinking abilities based on subject knowledge to prepare students for their careers.
6. Through this curriculum, students' skill sets are strengthened, their capacity for lifelong learning is enabled, and they are instilled with an entrepreneurial spirit in their pertinent academic areas.
7. Bridging the gap between academia and industry, ability to face the challenges and achieve excellence in a chosen career path.

### **Program Specific Outcomes**

### M. Com. in (EAFM)

1. Knowledge of all fundamental subjects, including research methodology, micro economics, macro economics, Indian financial system, international trade and finance security analysis and portfolio management and banking system etc.
2. Building the conceptual, practical and research skills as well as the competencies necessary for efficient problem solving and wise decision making in both ordinary and unusual operations related to a business's financial transactions and financial management.
3. Understanding of the theoretical underpinnings of banking statement production and presentation; knowledge about measuring and reporting guidelines pertaining to different kinds of banking and finance systems.
4. Application of information technology to enhance the data analytical skills through various statistical tools in economics.
5. The operation of the financial markets is explained to the pupils. A thorough understanding of Indian stock exchanges, including credit rating, setting suitable investment goals, creating ideal portfolio strategies, calculating risk-return trade-offs, assessing investment performance in mutual funds and portfolio revision techniques.
6. To help students comprehend to develop the ability to explain core economic terms, concepts and theories.
7. Advance knowledge in various regulatory frameworks in banking law, policies and planning.
8. Through the curriculum, the students will acquire the knowledge of functioning of markets, prices and their application in various business problems.
9. The students can work as managers, accountants, bank managers, company secretaries, teachers, professors, business analysts, government employees etc.
10. The domains of business research activities are made known to the students. Additionally, it improves student's capacity to carry out research in the social sciences and business.



# M. Com. in EAFM

## Semester-I

MICRO ECONOMICS(DSC)  
24MEM9T1014 0 0

Credit-4L T P

Maximum Marks-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

- **Learning Objectives-**
- To determine if resources are being used appropriately and effectively
- To provide a decision-making tool
- **Learning Outcomes-**
- Be able to use critical thinking skills within the discipline of economics about economic matters
- Demonstrate ability to use the economic tools of analysis.

### UNIT-I

Introduction to Micro & Macro Economics - Meaning, nature, scope & role in Business decisions. Theories of firm-sales revenue maximisation theory, Managerial theories, Behavioural theories and Profit theory. Demand Analysis-Law of Demand, Elasticity of Demand and Demand forecasting techniques, Consumer Surplus.

### UNIT-II

Theory of Consumer Behaviour – Marginal Utility Analysis, Indifference Curve Analysis, Consumer Equilibrium-Price, income and substitution effect, Hicks and Slutsky's approaches, Band Wagon effect. Production Function, isoquants, Laws of Returns, Returns to Scale 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, Monopsony, Factor Pricing and Global Market Economy - Determination of Rent, Wage, Interest and Profit.

### Unit-IV

National Income: Definition, Concept, Measurement & Relationship between National Income and Economic Welfare. Business cycles: Various theories of business cycles alongwith recent trends, phases in business cycles. Impact of business cycles in an economy, measures of stabilization. Marginal Productivity Theory of Distribution

**Books Recommended:**

1. B.P. Gupta, "Business Economics", Malik and Company, Jaipur.
2. M.L. Seth, "principles of Economics", Laxmi Narayan Agarwal, Agra.
3. H.L. Ahuja, "Advanced Economic theory- Micro Economic analysis" S. Chand & Company New Delhi.
4. N.D. Mathur: "Managerial Economics for MBA", Shivm Book House, Jaipur.
5. D.M. Mithani, Managerial Economics - Theory and application, Himalaya Publishing House.
6. Paul, A. Samuelson "Economics", Tata Mcgraw Hills, New Delhi.
7. Mote and Paul "Managerial Economics", Tata McGraw Hil, New Delhi.
8. M.D. Agarwal and Gopal Singh, "Arthik Vishleshan" RBD Publication, Jaipur

## M. Com. in EAFM Semester-I

Financial Management and control(DSC)Credit 4 L T P  
24MEM9T1024 0 0

Maximum Mark-100  
External Examination-70  
Internal Assessment-30  
Max. Time- 3hrs.

### Learning Objectives

- to achieve optimal profit in the short run and long run of the business
- To coordinate the activities with the activities of other departments

### Learning Outcomes

- Understand basic concepts of financial management and their application in investment, financing and dividend decisions.
- Understand management of working capital and estimate the same for an organization.

### 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 Statements. Role of Finance Manager  
Sources of Funds: Short Term, Medium Term and Long Term.

### UNIT-II

Ratio Analysis: Liquidity, Profitability, Activity Ratios and Capital Structure Ratios.  
Fund Flow and Cash Flow Analysis.  
Dividend Policy, Theories and methods of dividend payment, retained earnings.

### UNIT-III

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.  
Management of Securities: Underwriting arrangements, timing and pricing of issue, right issue.  
Cost of Capital and its Computation.



## UNIT-IV

Financial Planning: Capitalization, Capital Structure, Trading on Equity and Financial ar  
Operating Leverages. Cost-Volume Profit Analysis, Capital Budgeting: Meaning, Objective  
Various Methods.

### **Books Recommended:**

1. M.Y. Khan, Financial Sciences.
2. I.M. Panday, Financial Management.
3. J.K. Dietrich, Financial services & financial Intuition.
4. Agarwal & Agarwal, Financial Management (English & Hindi Version)
5. M.R. Agarwal: Financial Management (Hindi & English Version)
6. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill
7. Pandey, L.M.: Financial Management, Vikas Publishing House, New Delhi
8. Rustagi, RP: Financial Management Theory, concepts and problems, Taxman Publication, New Delhi

**M. Com. in EAFM  
Semester-I**

**Public Enterprises in India (DSC)**

24MEM9T1034 0 0

Credit-4 L T P

**Maximum Mark-100**

**External Examination-70**

**Internal Assessment-30**

**Max. Time- 3hrs.**

**Learning Objectives**

- To provide basic goods and services to the citizens
- To protect the interests of weaker sections of society

**Learning Outcomes**

- PSU's help in generating a better quality of employment.
- Public Sector Enterprises helps in providing resources to the government.

**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; other public sector in the present day economy. Control on Public Enterprises: Parliamentary, Presidential, Ministerial, Controller and Auditors General's Control, autonomy and accountability in public enterprises

**UNIT-II**

Patterns of Public Enterprise: Public corporation; government companies; quasicorporation, departmental 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 Boards: 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 holdings 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.

### **Books Recommended:**

1. Hanson A.H. Public Enterprises and economic Development
2. Hanson A.H. Managerial problem in Public Enterprise
3. Sukla M.C. Administrative in Business
4. Om Prakash Theory and Working of State Corporation (with special reference to India)
5. Singh Gopal: Credit Management, RBSA Publishers, Jaipur
6. Singh Preeti, Investment Management, Himalaya Publishing House, New Delhi
7. Prem Chand A: Control of Public Expenditure in India
8. अग्रवाल एम.डी. : प्रबन्धकीय अर्थशास्त्र, श्रीमहावीर बुक डिपो, नई दिल्ली



# M. Com. in EAFM Semester-I

Industrial Economics(DSC) L T P  
24MEM9T1044 0 0

credit 4

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

## Learning Objectives

- To uses different theoretical models to understand the behaviour of firms
- To understand the structure of the market and observe the performance of the firm concerning the structure of the firm.

## Learning Outcomes

- It describe the determinants of the size and structure of firms and the implications of the separation of ownership and control.
- It explain the pricing behaviour by firms with market power and its welfare implications.

### UNIT-I

Nature and Scope of Industrial Economics, Rationale of industrialization and Foundation of Modern Industry. Industrial Efficiency Concepts. Determinants, Measurement Efficiency and Decisions-Making Process

### UNIT-II

Industrial Finance: The Need for Finance, Type of Finance, Source of Industrial Finance Choice of Funding Internal Vs External Sources, Role of lending institutions in India's industrial development.Competition Act 2002. Growth and Forms of Industrial Combinations-Horizontal and Vertical integration and Merger. Diversification trends.

### UNIT-III

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-IV

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. Especially recent Industrial Policy.

## Books Recommended:

1. S.C. Kuchhal: Industrial Economics
2. R.S.Kulshrestha : Industrial Economics (Hindi and English)
3. Barthwal R.R., 'Industrial Economics, Wiley Eastern Ltd., New Delhi
4. Cherunilam, F., 'Industrial Economics: Indian Perspective', Himalaya Publishing House, Mumbai.
5. Desai, B., 'Industrial Economics in India, Himalaya Publishing House, Mumbai

## M. Com. in EAFM Semester-I

Economic Environment in India(DSE)(EA Group)

Credit-4 L T P

24MEM9T401 GB4 0 0

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To maintain a balance between economic development and environmental quality
- To explore the various socio-economic possibilities to reduce pollution and uplift the standard of living of the people.

### Learning Outcomes

- Have a detailed understanding of the discipline of environmental economics, including its key principles and methods.
- Be able to use economic techniques to analyse environmental problems and to assess environmental policies.

### UNIT-I

Economic Environment- Meaning, factors affecting Economic Environment, Basic features of India Economy. Emerging structure of Indian economy, Concept of Industrialization and small industries.

### UNIT-II

Economic Policies- Agriculture Policy, Industrial Policy, Commercial Policy, Fiscal Policy. Economic Planning- Meaning, Importance. Objectives & Techniques of Planning

### UNIT-III

Significance of Agriculture in Indian Economy, and New Agriculture Strategy, Agriculture Finance (Specially Kisan Credit Card), Nature and Causes of risk and uncertainty in agriculture, Measures to control risk and uncertainty. Agriculture & W.T.O

### UNIT-IV

Foreign Trade- Volume, Composition and Direction, Export Promotion. Indian Economic Problems: Poverty, Unemployment, Economic Disparities and Population Explosion.

**Books Recommended:**

1. Ruddar Dutt & K.P.M. Sundharam : Bhartiya arthvavastha
2. A.N. Agrawal : Bhartiya arthvavastha
3. Laxminarayan Nathuramka: Indian Economy
4. Chaudhary Charan Singh: Bharat ki BkayanahaArthvivasthaSthiti
5. Ruddar Dutt & Sundharam: Indian Economy
6. A.N. Agarwal: Indian Economy
7. N.I. Agarwal: Bhartiya Krishi Ka Arthtantra
8. Mishra and Puri: Indian Economy (Hindi & English Version)
9. ND Mathur: Economic Environment in India, Shivam Book House (P) Ltd., Jaipur.



**M. Com. in EAFM  
Semester-I**

**STATISTICS FOR ECONOMICS (DSE) (EA Group)**

24MEM9T402 GB4 0 0

Credit-4 L T P

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

**Learning Objectives**

- To help Economists to understand problems on production, distribution and consumption.
- To help in understanding standard of living and taxable capacity of people

**Learning Outcomes**

- Statistics helps in the study of market structure and understand the different economic problems
- After a better understanding of the economic problems, statistics also help in solving those issues by formulating appropriate economic policies.

**UNIT-I**

Introduction of Statistics: Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation, Presentation of Data: Diagrams/Graphs of Frequency Distribution Ogive and Histograms.

Measures of Central Tendency: Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean- Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

**UNIT-II**

Measures of Dispersion: Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of Dispersion.

Skewness: Different measures of Skewness.

Moments & Kurtosis

### UNIT-III

Correlation: Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variable: Grouped and Ungrouped Data, Coefficient of Correlation of Spearman's Rank Differences Method and Concurrent Deviation Method.  
Regression Analysis  
Permutation and Combination and Theory of Probability

### UNIT-IV

Index Numbers: Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating.  
Interpolation & Extrapolation  
Theoretical Frequency Distribution: Binomial, Poisson and Normal Distribution

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.

#### Books Recommended:

1. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics
3. Yadav, Jain, Mittal: Business Statistics. (Hindi & English)
4. K.N. Nagar Elements of Statistics. (Hindi & English)
5. Levin and Rubin: Statistics for Management
6. Jit S. Chandan: Statistics for management, Vikas
7. Gupta & Gupta: Business statistics, Sultan Chand & Co.



## M. Com. in EAFM Semester-I

Rural Economics(DSE)(EA Group)  
24MEM9T403 GB4 0 0

credit 4  
L T P

MaximumMark-100

ExternalExamination-70  
Internal Assessment-30  
Max. Time- 3hrs.

### Learning Objectives

- To Aware about the problems and prospects of the rural economy of India
- To Knowledge on rural poverty estimates and its causes and consequences

### Learning Outcomes

- Familiarizing practical ways to carry out field survey relating to rural economics.
- Ability to apply the theoretical knowledge on the basic concepts, theories relating to rural economics.
- Develop critical and creative thinking about the rural economics.

### UNIT-I

Rural Scenario of Indian Economy: Basic features of Rural Economy.Agricultural Finance  
Concept of Crop loan-its need and importance. Linking Credit with marketing.Regional Rural  
Banks and NABARD

### UNIT-II

Agricultural Marketing; Need and Importance. Problem of Agricultural Marketing. Suggestion  
to overcome the problems of Agricultural Marketing and Rural Development, Sources of Funds  
: Quantum of resources needed, plan allocations, Co-operative credit societies

### UNIT-III

Rural Industries Definition and Legal Framework. Institutional Assistance of Rural Industries  
Importance, Problem and Prospects of Small Scale & Cottage Industries (MSME). Role of  
Khadi and Gramodyog in Rural Employment Generation. Role of District Industrial Centres  
(DICs) in the Rural Industries.

### UNIT-IV

Need and importance of rural infrastructure. A detailed study of Rural Roads, Rural  
Electrification, Supply of Drinking Water and Rural Marketing.

Social infrastructure: Education & Health, Institutional Framework of Rural infrastructure:  
Panchayati Raj Institutions & NGO's.

### Books Recommended:

1. Rudar Datt & K.P.M. Sundharam, Indian Economy, S. Chand & Sons. New Delhi.
- 2 Vasant Desai, Organisation & Management of small scale industries. Himalya, Publishing House, Mumbai.
3. H.R. Swami & B.P. Gupta, Rural development & Cooperation, Ramesh Book Depot, Jaipur
- 4 Vasant Desai, Study of Rural Economics, Himalaya Publishing House, Delhi.
5. NABARD Bank News Review, Mumbai
6. Patel and khankhoja :Rural Economics
7. Mell, L.D. :Rural Economics



**M. Com. in EAFM**  
**Semester-I**

credit 4

Quantitative Techniques(DSE)(EA Group)  
**(COMMON FOR ALL GROUPS)** L. TP  
24MEM9T404GB  
4 0 0

**Maximum Mark-100**

**External Examination-70**

**Internal Assessment-30**

**Max. Time- 3hrs.**

**Learning Objectives**

- To help establish causation and correlation relationships by analysing data objectively
- To Quantitative methods are often used to monitor and control quality in manufacturing and production processes

**Learning Outcomes**

- Quantitative techniques can be understood as a collection of mathematical and statistical tools that are used to provide powerful means of analysis using quantitative data for effective decision making in business.

**UNIT-I**

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

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

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-II**

Linear Programming- Meaning, properties & assumptions, formulation of LPP, Graphical method of LP, Infeasible Solution, Multiple Solution, Unbounded Solution, Limitations of Graphic method

Linear Programming Methods- Simplex method: Maximisation & Minimisation problems, Two Phase method, Non- Existence of Feasible Solution, Unbounded Variable, Degeneracy, Concept of Dual, Application Areas, Limitations of LP.

### UNIT-III

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, Replacement Theory & Sequencing.

### UNIT-IV

Transportation Model- Introduction, Assumptions, Solution of Transportation: North-West Corner Rule, Vogel's method, Least Cost method, unbalanced problems, Maximising problems Degeneracy, Special Transportation problems  
Assignments Models- Introduction, Assignments, Maximising problems, special problems.

**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.

#### **Books Recommended:**

1. Kothari, C.R. and Gaurav Jain: Research Methodology - Methods and Techniques, Wishwa Publication, New Delhi.
2. John Miter and William Wasserman: Fundamental Statistics for Business and Economics
3. John E. Ullmann: Quantitative Methods in Management
4. N.P. Agarwal Quantitative Techniques: Ramesh Book depot. Jaipur



## M. Com. in EAFM Semester-I

Business Budgeting(DSE) (FM Group) L T P  
24MEM9T401GC4 0 0

credit 4

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To help you understand how much money you have, how much you have spent, and how much money you will need in the future.
- A budget can drive important business decisions like cutting down on unwanted expenses, increasing staff, or purchasing new equipment

### Learning Outcomes

- Understand what a budget is, who decides it, how it works, how it affects them and how to have a meaningful input to it.
- Be equipped with the basic concepts and tools of modern program and outcomes-based budgeting.

### UNIT-I

Business 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 Budget.

### UNIT-II

Operational Budgets: Feature of sound business budgeting; Materials budget; Labour budget. Overhead budget. 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-III

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, Evaluation (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-IV

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

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.

#### **Books Recommended:**

1. Gupta S.P.: Management Accounting
2. Kulshrestha N.I.C. Theory and Practice of Management Accounting
3. Man Mohan Goyal: Principles of Management Accounting.
4. अग्रवाल विजय एवं मुण्डे लीला व्यावसायिक बजटिंग (Hindi and English editions)
5. अग्रवाल एम.आर. व्यावसायिक बजटिंग

# M. Com. in EAFM

## Semester-I

Export Financ(DSE)(FM Group)  
24MEM9T402 GC4 0 0

credit 4  
L T P

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To ensure that exporters have enough money on hand to meet their working capital and other international transaction needs.
- When delivering goods to another country, businesses need export finance to ensure that the products can be manufactured and shipped within a predetermined budget

### Learning Outcomes

- Gain competitive edge by offering credit terms to prospective Debtors / Buyers.
- Receive cash payment upon shipment.

### UNIT-I

Global Trade & Finance-Foreign Trade Policy. Procedure & Documentation; Balance of Payment Visible & Invisible Trade, Customs & Excise-Procedure & Documentation; Shipment Finance-Pre & Post, Sources of Funds: Financing Instruments; Forex & Export Management.

### UNIT-II

Pre-Shipment- Finance - Forms of Credit, Purpose, Selection Criteria, Credit Terms; Domestic Currency Loans; Letter of Credit-7.Types & Procedures; Export Bills -Purchase, Negotiation, Discounting, Rediscounting: Procedures of Settlement.

### UNIT-III

Post Shipment Finance - Forms of Credit, Purpose, Selection Criteria, Credit Terms; Foreign Currency Loans-Merits & Limitations, Procedures, Repayment; Credit Risk -Assessment & Management.

Financing Strategies-Import Vs Export Financing Strategies-Framework. Determinants, Implementation & Management; Financial Collaboration Competitive Advantage, Market Expansion: Hybrid Financing Strategies.

### UNIT-IV

Financing Institutions & Export Promotion- Economic Unions, Reserve Bank of India, EXIM Bank of India, Export Credit Guarantee Corporation, Banks & Financial Institutions; Export Promotion Export Councils & Boards, Export Oriented Units, Special Economic Zones, Economic Promotion Zones, Economic Processing Zones, Agricultural Export Processing Zones; Logistics Financing for Export Promotion Issues & Challenges.

**Books Recommended:**

1. Anders Grath (2008), The Handbook of International Trade and Finance, Kogan Page Publishers 2008 Reprint
2. James Calvin Baker (2003), Financing International Trade, Greenwood Publishing Group. 2003 latest edition
3. Nabhi's Mannual. "New Import Export Policy and Handbook of Procedures, Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications
4. David Grant. Douglas M. Lambert, James R. Stock, Lisa M Ellram, (2005) 'Fundamentals of Logistics Management', Mc Graw Hill. 2006 reprint
5. Kindle berger: International Economics.
6. Ellsworth, P.T.: The International Economy.



# M. Com. in EAFM Semester-I

Public Finance (DSE)(FM Group)  
24MEM9T403 GC4 0 0

credit 4  
L T P

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

## Learning Objectives

- The main objective is managing the basic needs of the public like food, shelter, health, infrastructure, and education
- To Facilitates economic growth and development

## Learning Outcomes

- It help in public financial management, which results in economic development
- Through the optimum allocation of resources, inequality within the economic and social structures also reduces

## 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. 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-II

Meaning and significance, sources 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. Present Fiscal Policy in India, Fiscal deficit and impact on Indian Economy.

## UNIT-III

Taxation: Canons of taxation, the incidence and impact of taxation, 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.

## UNIT-IV

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 functions of State Government. Salient features 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.

**Books Recommended:**

1. H.1 Bhatia Public Finance, Vikas Publishing House Pvt. Ltd. Delhi.
2. BP Tyagi Public Finance, Jai Prakash Nath & Co. Meerut
3. Musgrave RA and Musgrave P.A.: Public Finance Theory and Practice, Tata McGraw Hill Delhi.
4. Musgrave R.S.: Theory of Public Finance (Mc. Graw)
5. Ved.P.Gandhi: Some Aspects, India's Taxes structure (Vore & Co.)
6. Bhargava R.N.: Theory and working of Union Finance in India (Chanya)
7. वशिष्ठ एवं देवसोम, लोकवित्त, श्मेश बुक डिपो जयपुर



**M. Com. in EAFM**  
**Semester-I**

Quantitative Techniques(DSE)(FM Group)  
**(COMMON FOR ALL GROUPS)** L T P  
24MEM9T404GC  
4 0 0

credit 4

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

**Learning Objectives**

- To help establish causation and correlation relationships by analysing data objectively
- To Quantitative methods are often used to monitor and control quality in manufacturing and production processes

**Learning Outcomes**

- Quantitative techniques can be understood as a collection of mathematical and statistical tools that are used to provide powerful means of analysis using quantitative data for effective decision making in business.

**UNIT-I**

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

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

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-II**

Linear Programming- Meaning, properties & assumptions, formulation of LPP, Graphical method of LP, Infeasible Solution, Multiple Solution, Unbounded Solution, Limitations of Graphic method

Linear Programming Methods- Simplex method: Maximisation & Minimisation problems, Two Phase method, Non- Existence of Feasible Solution, Unbounded Variable, Degeneracy, Concept of Dual, Application Areas, Limitations of LP.

**UNIT-III**

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, Replacement Theory & Sequencing.



### UNIT-IV

Transportation Model- Introduction, Assumptions, Solution of Transportation: North-West Corner Rule, Vogel's method, Least Cost method, unbalanced problems, Maximising problems Degeneracy, Special Transportation problems

Assignments Models- Introduction, Assignments, Maximising problems, special problems.

**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.

#### **Books Recommended:**

1. Kothari, C.R. and Gaurav Jain: Research Methodology - Methods and Techniques, Wishwa Publication, New Delhi.
2. John Miter and William Wasserman: Fundamental Statistics for Business and Economics
3. John E. Ullmann: Quantitative Methods in Management
4. N.P. Agarwal Quantitative Techniques: Ramesh Book depot. Jaipur

## M. Com. in EAFM Semester-I

credit 4

Cooperative Law(DSE)(CO Group) L T P  
24MEM9T401 GD4 0 0

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To give a legal status to the cooperatives and facilitate their working.
- It should also ensure that cooperatives work as genuine bodies and in accordance to the universally accepted cooperative principles

### Learning Outcomes

- This together makes up procedures and rules for the organization and work of cooperatives, and protect and preserve their cooperative character.
- The Cooperative Law thus should facilitate the working of cooperatives and should not curtail the autonomous working of cooperatives and change their basic character.

### UNIT-I

Introduction: Genesis of Cooperative Movement, Global and Indian; Principles of Co-operation; Cooperative Sector and Economic Growth; Cooperative institutions vis-a-vis other types of Business, Co-operative Legislation in India: Historical Development of legislation, Cooperative Societies- Act 1904 and 191-7 as amended up to-date.

Main Findings of Committee on Co-operative Law, 1956 (S.T. Raj Committee).

### UNIT-II

Co-operative Legislation in Rajasthan: A detailed study of the Rajasthan Co-operative Societies Act 1965 as amended up to-date. Functional Classification of Cooperative Credit Institutions: Credit Societies, Central and State Cooperative Banks, Land Development Banks.

### UNIT-III

Banking Regulation Act, 1949 as applied to Co-operative Banks Implementation of Cooperative Law in India and Rajasthan. Cooperatives and Professional Management: Functional area policies and practices in cooperative sector, Human resource development,

### UNIT-IV

RBI & NABARD, A Brief study of the following institutions: National Co-operative Consumers Federation (NCCF), National Co-operative Development Corporation (NCDC),

National Cooperative Union of India (NCUI), Indian Farmers Fertilizers Cooperative (IFFCO), National Agriculture Co-operative Marketing Federation (NAFED), National Institute of Co-operative Management (Vaikunth Mehta Institute, Pune) (VMT,FICM), National -Co-operative Dairy Federation.

**Books Recommended:**

1. Co-operative Societies Act-1904
2. Co-operative Societies Act, 1912 as amended upto date.
3. Rajasthan Co-operative Societies ac, 1965, as amended upto-date.
4. Report of the Committee on Co-operation (Mirdha Committee).
5. Committee on Co-operative Law (S.T. Raja Committee).
6. Report of the Committee on Co-operative Administration, 1963.
7. Co-operative Law in India, M.D. Vidwans
8. Annual Report of the specific institutions.



## M. Com. in EAFM Semester-I

Cooperative Movement in India(DSE)(CO Group)  
24MEM9T402GD4 0 0

credit 4

L T P

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To provide consumer goods to members at reasonable rates.
- To provide services to members according to their needs, such as housing, transport, insurance etc. To promote self-help, self-reliance among people

### Learning Outcomes

- The cooperative movement in India plays a crucial role in the agricultural sector, banking and housing.
- Cooperatives developed very rapidly after Indian independence.

### UNIT-I

Evolution of Cooperative Movement in India. Cooperative Movement before Independence and during the plank, Role of Cooperatives in Globalization; Globalization and Cooperative Sector in India

### UNIT-II

Organisation of the Non-Credit Cooperative Societies: Marketing Cooperative, Consumers Cooperative, Industrial Cooperative, Housing Cooperative, Producer Cooperatives

### UNIT-III

Critical Evaluation of following Cooperative organization: National Cooperative Development Corporation. National Cooperative Dairy Development Corporation, Anand Cooperative Dairy Feder Lion Gujrat, IFFCO Indian Farmers Fertilizers Cooperative Organisation.

### UNIT-IV

Cooperative Movement in Rajasthan-An overview of problem and present position. Government Control over. Cooperative-Legal & Administrative, Vaidya Nathan Committee Report. The Present Trends of Management in Co-Operative Sector: Need for Professional Management, Co-Operative Education and Training of Members and Employees and De-officialisation and De- politicisation.

**Books Recommended:**

1. G.S. Kamat: New Dimensions of Cooperative Management
2. I.I.O: Cooperative Management & Administration
3. B.C. Mehta: Consumer Cooperation in India
4. अग्रवाल, माधुराङ्गुना & सहकारीचिन्तनएवंग्रामीणविकास, रमेशसुकडियो

# M.Com. in EAFM

## Semester-I

credit 4

Micro Finance(DSE)(CO Group)L T P  
24MEM9T403 GD4 0 0

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- Examine the choices available to aid in the faster eradication of poverty.
- Encourage poor people to start their businesses.

### Learning Outcomes

- Micro finance helps to provide financial services to those in remote locations where traditional financial institutions do not have operations
- Micro finance can encourage entrepreneurial activity and business development in poverty-stricken areas.

### UNIT-I

Meaning and definition of micro-finance, Salient features of micro-finance, benefit of micro-finance, target groups in micro-finance. History of Microfinance in India, Recommendations of various committees, Status of Microfinance in India, Outreach of Microfinance, Potential of Microfinance in India, Banking potential for Microfinance in India. Role of micro-finance in poverty alleviation in rural areas.

### UNIT-II

Credit requirement for farm, non-farm, and activities, for livelihood of poor person. Need for saving, credit & insurance-role of financial intermediation (Such as SHG, MFFIs), Formal financial institutions and rural credit

### UNIT-III

Micro Insurance-Introduction, Crop Insurance Schemes, Insurance Schemes for Animal Husbandary Assets, Agricultural Implements, Rural Artisans and Entrepreneurs, Life Insurance Schemes for Rural Areas, Health Insurance Schemes for Rural Population, Micro Pension Schemes in India, Formal financial institutions and rural credit such as CB, RRBs, CCBs, NW's. Micro-finance institutions. Functions and impact.



#### UNIT-IV

Micro- finance and SHGs, collective action for poverty alleviation and empowerment of rural people. Issue of SHs grading, role of federation of SHG. Issues of SHGs information problem, joint liabilities group (JLG), collection of information from SHGs & there reporting to financing institutions.

#### **Books Recommended:**

1. Information Asymmetry and trust a frame work for studying Micro-finance in India, M.S Sharma working paper IIM Ahmadabad.
2. Development of rural poor through self help group by Shanker Chatterjee. EBSA Publishers, Jaipur
3. Rural Transformation infrastructure and micro-finance by Harsh Bhargav and Deepak Kumar, ICFAI University Press, Hyderabad.
4. Microfinance in India-a state of the sector report, 2007 by Prabhu Ghate. A SAGE publication, New Delhi.
5. Rural Transformation-socio economic issues by Harsh Bhargav and Deepak Kumar, ICFAI University Press. Hyderabad.
6. Rural credit and Micro-finance by Katuri Nageshwar Rao, ICGAI. University Press, Hyderdabad.
7. Acharya, Shankar, India's Macroeconomic Management in the Nineties, ICRIER, New Delhi.
8. Ahluwalia, I.J. and IMD Little, India's Economic Reform and Development, Oxford University Press, Delhi.
9. Datt, R., Second Generation Economic Reforms in India, Deep and Deep, New Delhi

## M. Com. in EAFM Semester-I

credit 4

Quantitative Techniques(DSE)(CO Group)  
**(COMMON FOR ALL GROUPS)** L T P  
24MEM9T404GD  
4 0 0

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To help establish causation and correlation relationships by analysing data objectively
- To Quantitative methods are often used to monitor and control quality in manufacturing and production processes

### Learning Outcomes

- Quantitative techniques can be understood as a collection of mathematical and statistical tools that are used to provide powerful means of analysis using quantitative data for effective decision making in business.

### UNIT-I

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

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

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-II

Linear Programming- Meaning, properties & assumptions, formulation of LPP, Graphical method of LP, Infeasible Solution, Multiple Solution, Unbounded Solution, Limitations of Graphic method

Linear Programming Methods- Simplex method: Maximisation & Minimisation problems, Two Phase method, Non- Existence of Feasible Solution, Unbounded Variable, Degeneracy, Concept of Dual, Application Areas, Limitations of LP.

### UNIT-III

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, Replacement Theory & Sequencing.

### UNIT-IV

Transportation Model- Introduction, Assumptions, Solution of Transportation: North-West Corner Rule, Vogel's method, Least Cost method, unbalanced problems, Maximising problems, Degeneracy, Special Transportation problems  
Assignments Models- Introduction, Assignments, Maximising problems, special problems.

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#### **Books Recommended:**

1. Kothari, C.R. and Gaurav Jain: Research Methodology - Methods and Techniques, Wishwa Publication, New Delhi.
2. John Miter and William Wasserman: Fundamental Statistics for Business and Economics
3. John E. Ullmann: Quantitative Methods in Management
4. N.P. Agarwal Quantitative Techniques: Ramesh Book depot. Jaipur

  
Dy. Registrar  
Pandit Deendayal Upadhyaya  
Shekhawati University,  
Sikar (Rajasthan)



**M. Com. in EAFM**  
**Semester-II**

Economic Administration and Policy(DSC)

L T P

24MEM9T201

Credit 4

4 0 0

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

**Learning Objectives**

- To achieve and include: Stable prices (low inflation) Steady and sustained economic growth

**Learning Outcomes**

- Demonstrate the ability to collect, process, and interpret data, including statistical inference.
- Recognize how to use the scientific method in economics. Formulate empirically testable hypotheses

**UNIT-I**

The Concept of Economic Administration: Nature, Scope, Objectives and Techniques of Economic Administration and Constitutional Provisions in India. Administration of Financial Resources: Central and State Financial Relations, the Constitutional Provisions, VAT, Service Tax, GST.

**UNIT-II**

Present Economic Policies and Planning: Fiscal and Monetary policies. Industrial Policy, Economic Controls, Role of SEZ in Industrial Development, Planning Commission: Formulation and Evaluation of Plans

**UNIT-III**

Present Finance Commission: Its recommendations and effects on fiscal policy of the Government, Administration of Public Debt of India. The External resources and problems.

**UNIT-IV**

Financial Administration of the Indian Union: Centre, State and Local Finances: Parliament and Public Accountability: The role of Estimates committee, Public Accounts Committee, Comptroller & Auditor General of India, Leakage in Financial Administration.

**Books Recommended:**

1. Mishra Puri: Indian Economy
2. Chanda, Ashok: Indian Administration
3. Prem Chand A: Control of Public Expenditure in India
4. Lewis, W.A.: Principles of Economics
5. Tandon, B.C.: Economic Planning

# M. Com. in EAFM Semester-II

Indian Banking System (DSC)

L T P

24MEM9T2024 0 0

Credit 4

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

## Learning Objectives

- To cornerstone of the nation's economic framework.
- To channelling funds from savers to borrowers, and facilitating investment and individual financial needs, it plays a crucial role in the country's economic development

## Learning Outcomes

- The banking sector plays a significant part in the Indian economy, as commercial banks support the Indian government in achieving each aim of the country's planned economic development.
- Credit creation boosts output, boosting economic growth and, in turn, creating a large number of job prospects.

## UNIT-I

Structure of Indian Banking System: Central-bank - Commercial banks- Cooperative banks - Regional Rural Banks-Local Area Banks: Difference between scheduled and non-scheduled bank, Role of banking system in the economic growth and development

## UNIT-II

Private sector banks in India: Their progress and performance after 1969. Foreign banks in India: Their progress and performance, Regulation of Foreign banks in India. Comparative study of Public and Private Sector Banks. Rationale and objectives of financial reforms, Recommendations of the Narasimham Committee I & II, Capital adequacy norms, Provisioning, Non-Performing Assets (NPA)

## UNIT-III

Social control over banks, Nationalisation of banks, Arguments for and against nationalisation, Objectives of nationalisation, Progress of nationalized banks pertaining to branch expansion deposit mobilization, credit development and priority sector lending: Lead Bank Scheme



#### UNIT-IV

State Bank of India, Subsidiary Banks to State Bank of India. Role of State Bank of India: As an agent of the RBI, as a commercial bank, its role in financing various sector. Progress and Performance of SBI.

Evolution of the Reserve Bank of India, Organization and Management of the RBI, Functions of the RBI, Credit Control Mechanism.

#### **Recommended Books:**

1. N.A.Majumdar: Financial Sector Reforms and India's Economic Development
2. Vasant Desai: Central Banking and Economic Development
3. S.B. Gupta, Monetary Economics
4. S Panandikar, Banking in India
5. S.N. Maheshwari, Banking
6. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication
7. Annual Reports of Banks
8. Dr. Rita Swami, Indian banking system
9. Dr. B.R. Sangle, Dr. G.T. Sangle, Dr Kayande Patil and Prot N.C, Indian Banking System

## M. Com. in EAFM Semester-II

Cooperative Sector Management(DSC)

L T P

24MEM9T2034 0 0

Credit 4

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To mobilize funds and savings among members.
- To provide consumer goods to members at reasonable rates.

### Learning Outcomes

- Cooperatives play a crucial role in rural development by bringing people together to improve their lives and communities.
- In rural areas, where resources and opportunities may be limited, cooperatives offer a way for individuals to join forces and achieve common goals.

### UNIT-I

Definition and principles of management; Concept of Co-operative Management. Comparison between Principles of Co-operation and Management functions in Co-operation. Role of Management in development of Co-operative Organisation.

### UNIT-II

Professionalization of Co-operative Management-its merits, demerits and limitation of Professional Management in Co-operative Institutions. Government Control over Co-operatives: Legal and Administrative.

Organisation Structure of Co-operatives. Organisation Chart for Short term Medium term and Long term Credit Institutions. Management of Co-operative Banks.

### UNIT-III

Leadership in Co-operatives. Characteristics of a good Leadership in Co-operative Sector. Federal Structure of Co-operative Organisation-Control Over Co-operatives: Audit and Co-operative Supervision.

### UNIT-IV

Concept of Cooperative Education and Co-operative Training- Needs and Importance in Modern era. Difference between co-operative education and Cooperative training, Role of National, Co-operative Union of India in the cooperative training system.

Role of Institutional framework of co-operative education and training, Merits and demerits of democratic governance.

**Recommend Books**

1. G.S Kamat: New Dimensions of Co-operative Management.
2. G.S. Kamat: Cases in Co-operative Management
3. I.L.O.:Co-operative Management & Administration
4. Sah AK, Professional Management for Cooperatives
5. Dr U.C Patnaik and A.K. Roy - Co-operation and Co-operative Management
6. Dr S. Nakkiran - Co-operative Management-Principles and Techniques
7. I.N. Hajella - Principles, Problems and Practice in Co-operation



## M. Com. in EAFM Semester-II

Macro Economics (DSC) Credit 4

L T P

24MEM9T2044 0 0

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To determine if resources are being used appropriately and effectively
- To provide a decision-making tool

### Learning Outcomes

- Be able to use critical thinking skills within the discipline of economics about economic matters
- Demonstrate ability to use the economic tools of analysis.

### UNIT-I

Introduction to Macro Economics -Macro-economic issues in an economy.

National Income Determination : Actual and potential GDP, aggregate expenditure - consumption function, investment function, equilibrium GDP, concepts of MPS, APS, MPC APC, Autonomous expenditure, the concept of multiplier. National Income Determination in an Open Economy with Government

### UNIT-II

Fiscal Policy -- Impact of changes in Government expenditure and taxes, Net exports and equilibrium 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 run. Keynesian theory of Income, output and employment.

### UNIT-III

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

### UNIT-IV

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

### Recommended Books

1. Mankiw N. Gregory, "Macroeconomic", McMillan Worth Publishers, Newyork.
2. Dornbusch Rudiger and Stanley Fisher, "Macroeconomic", McGraw Hill.
3. Deepashree, Vanita Agarwal, "Macro Economics", Ane Books Pvt. Ltd., New Delhi
4. M.C. Vaish, "Macro Economic Theory", Vikas Publishing House (P) Limited.
5. Sunil Chandra Bhaduri, "Macro Economics", New Central B.K. Agency (P) Limited
6. Blanchard. "Macro Economics", Pearson Education India.
7. J.V. Vaishampayan, Macro Economics. D.K. Publishers, Lucknow.

## M. Com. in EAFM Semester-II

Rural Marketing(DSE)(EA Group)

Credit 4

L T P

24MEM9T401 GB4 0 0

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- The main objective of this programme is to develop a strong foundation of applied knowledge, concepts, approaches and analytical skills in the participants for successful marketing of products and services to rural consumers and users.

### Learning Outcomes

- Its aids in generating employment opportunities in rural areas, thereby helping rural development.
- The success of rural marketing can lead to the growth of the local economy, as it creates demand for goods and services and, in turn, enables small businesses to thrive.

### UNIT-I

Rural :Marketing: Nature, characteristics and the potential of rural markets in India; Socio-cultural economic and other environmental factors affecting rural marketing; Attitudes and behaviour of rural consumers and farmers.

Problems of Agricultural Marketing in India and Challenges. Suggestion to overcome the problem. Co-operative Marketing: Nature, scope and role of co-operative marketing in India and Rajasthan.

### UNIT-II

Marketing of Consumer Durable and Non-Durable Goods and Services in Rural Markets: Product planning, pricing, promotion and management of distribution channels for marketing durable and non-durable goods in rural areas: Media planning; Planning and organizing personal selling in rural markets.

Marketing of Agricultural Inputs: Marketing of fertilizers, pesticides, seeds, tractors and other agricultural implements in rural areas, Role of Subsidies in Agriculture inputs

### UNIT-III

Agricultural Marketing: Classification of agricultural products with particular reference to seasonality and perishability; market structure for agriculture product and its performance; Processing facilities for different agricultural products; Role and types of warehousing.



#### UNIT-IV

Agriculture Price Determination and Commodity Trading: Role of Agricultural Cost and Prices Commission: Role of Central and State Government institutions and organizations in agricultural marketing; Unique features of commodity markets in India.

#### **Books Recommended:**

1. I.P. Gopaldaswamy: Rural Marketing, Vikas Publishing House Pvt. Ltd., New Delhi
2. Velayudhan Rural Marketing, Response Books, New Delhi.
3. Sukhpal Singh Rural Marketing Management, Vikas Publishing House, New Delhi.
4. Patel and khankhoja :Rural Economics
5. Mell, L.D. :Rural Economics
6. ChoudharyC.M.:Rural Development and Co-Operation
7. MathurB.L.:Rural Development and Co-Operation

## M. Com. in EAFM Semester-II

Credit 4

Indian Foreign Trade(DSE) (EA Group)LTP  
24MEM9T402 GB4 0 0

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To ensure a two-fold increase in the country's percentage share of global products' trade within the next five years.
- To act as an effective tool of economic growth by giving a push to employment generation

### Learning Outcomes

- India's trade policy is continuing to evolve, balancing the needs of a developing economy with the importance of global integration.
- Globalisation can significantly benefit economies like India's, enhancing economic growth and elevating living standards through the benefits of international trade.

### UNIT-I

Indian Foreign Trade: Pattern and structure of India's foreign trade; India's trade in services. Terms of trade, India on the world trading map; Analysis of thrust: export products and markers. Export promotion measures.

### UNIT-II

Procedural and Documentary Framework- An Overview. Trade operations and Documentation, Procedure for getting started in export - import business. Foreign Trade Finance and Insurance: Pre-shipment and post-shipment finance: Sources and schemes of foreign trade finance. Exim Bank, ECGC.

### UNIT-III

Foreign Exchange Facilities and Regulations Foreign exchange facilities and exchange rate mechanism: Regulatory framework - FEMA and its objectives and provisions: Other acts and regulations.

### UNIT-IV

Foreign Investments: India's foreign investment policy and flows: India's investments abroad - pattern and structure; Indian Joint ventures in foreign countries and their operations. FDI: Rational and government policy.

Balance of Payment Account India's Balance of payment account, current account deficit and adjustment policies; foreign reserves and debt situation.

**Books Recommended:**

1. Ministry of Commerce. Export Import Policy, Government of India, New Delhi.
2. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialization in India.
3. Averbach, Robert D. : Money, Banking and Financial Markets; MacMillan, London.
4. Srivastava R.M. :Management of Indian Financial Institutions; Himalaya Publishing House, Mumbai.
5. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House ,New Delhi.
6. Trivedi, Jatana, Nagar; International Trade & Finance (Hindi & English
7. Varghese SK; Foreign Exchange and Financing of Foreign Trade.
8. Lal GS; Financing of Foreign Trade & Foreign Exchange



## M. Com. in EAFM Semester-II

Credit 4

L T P

Agriculture Economics (DSE) (EA Group)  
24MEM9T403GB4 0 0

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- Agricultural economics deals with the methods of effective land usage, maximizing the crop yield while maintaining the good soil ecosystem.
- It is concerned with the application of economic theories to optimize the production and the distribution of the agricultural yield.

### Learning Outcomes

- Agricultural economics plays a role in the economics of development, for a continuous level of farm surplus is one of the wellsprings of technological and commercial growth.
- In general, one can say that when a large fraction of a country's population depends on agriculture for its livelihood, average incomes are low.

### UNIT-I

Nature and Scope of Agriculture Economics. Rationale of Agriculture in Indian Economy. Agriculture Efficiency: Concept, Its Measurement. Agriculture Growth and Development in plan period with special reference to two intermediate previous plans.

### UNIT-II

Agricultural Productivity: Concept, Measurement and Determinants. Risk and uncertainty factors in agriculture sector. Agricultural Inputs: Seeds, Fertilizer, Pesticides, Irrigation and Power.

### UNIT-III

Agricultural Finance: Institutional and non-Institutional Finance, Kishan Credit Card and Crop Insurance. Infrastructure Development in Agriculture. New Agriculture Policy: Green and White Revolution. Investment in Agriculture Sector.

### UNIT-IV

Agricultural Price: Price Policy, Support Price, Procurement Price, Rationale of Subsidy in Agriculture, Input Cost and Price Policy. Agriculture Marketing: Problems and Challenges, Export of Agriculture Product.

### Books Recommended:

1. Sukhpal Singh: Rural Marketing Management, Vikas Publishing House, New Delhi.
2. Ruddar Dutt, K.P.M. Sundharam, Indian Economy, S. Chand & Sons, New Delhi
3. Patel and khankhoja :Rural Economics

4. Mell, L.D. :Rural Economics
5. Choudhary,C.M.:Rural Development and Co-Operation
6. Mathur,B.L.:Rural Development and Co-Operation
7. Aparit Singh, A.M., Sachu, Jasuta Singh, Fundamentals of Agricultural Economic, Himalaya Publishing House Pvt. Ltd.
8. Shubba Reddy, Raghuram Agriculture Economics

**M. Com. in EAFM  
Semester-II**

Credit 4  
L T P

Development Economics(DSE)(EA Group)  
24MEM9T4044 0 0

MaximumMark-100

ExternalExamination-70  
Internal Assessment-30  
Max. Time- 3hrs.

**Learning Objectives**

- To improve the material standards of living by raising the absolute level of per capita incomes.
- Raising per capita incomes is also a stated objective of policy of the governments of all developing countries.

**Learning Outcomes**

- Economic development results in higher levels of education, greater employment opportunities, and higher income levels.
- Communities are strengthened with economic development because increasing numbers of jobs result in higher income levels.

**UNIT-I**

Nature and importance of economics development, common characteristics of under developed countries.

Innovation and Development, Labour and capital saving innovation, choice of techniques. Natural Resources, Economic Development and Environmental Degradation.

**UNIT-II**

Human Development: Its role. Progress and direction, poverty, inequality, unemployment measures MNREGA. Agriculture and Food Management in India- Population Policy.

**UNIT-III**

Infrastructure development its role and growth. Inclusive growth and distributing justices. Foreign Investment and Economic Development, Stages of Economic: Growth, Various Economic Growth Models

**UNIT-IV**

Fiscal Developments and Public Finance for accumulation of capital and acceleration of growth. Financial Resources, Policy Response and Future Prospects.



**Books Recommended:**

1. Simon Kuznets: Economics Growth and Structure (HEB)
2. Amlan Datta: paths to Economic Growth (Allied Publishers).
3. Enke Dobb: Economic Development (Prentice Hall).
4. Maurice Dabb: Economics Growth and Planning (Routledge and Kegan Paul)
5. Ahluwalia, L.J.: Industrial Growth in India, Oxford University Press, Delhi
6. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub., New Delhi
7. Aswathappa, K: Legal Environemnt of Business, Himalaya Publication, Delhi
8. Chakravarty, S: Development Planning, Oxford University Press, Delhi

## M. Com. in EAFM Semester-II

Security Analysis (DSE)(FM Group) L T P  
24MEM9T401 GC4 0 0

Credit 4

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- Capital appreciation, Regular Income, the Safety of Capital, Hedge against Inflation, and Liquidity.
- It is a method of evaluating the intrinsic value of an asset and analysing the factors that could influence its price in the future.

### Learning Outcomes

- Identify the investment opportunities and the nature of investment decisions.
- Interpret the investment environment and assess the procedural issues of the security markets.

### UNIT-I

Introduction: Meaning and significance of security analysis, type of securities, investment: Nature and scope of investment analysis, Elements of investments avenues of investment, Approaches to investment analysis, concept of return and risk, Security return and risk analysis, measurement of risk and return. Financial Assets: Types and their characteristics, Sources of financial information.

### UNIT-II

Public Issue: SEBI guidelines on public issue, Size of issue, Pricing of issue, Promoters contribution Appointment of Merchant Bankers, Underwriters, Brokers, Registrars, and Managers, Bankers & Allotment of shares.

### UNIT-III

Secondary Market: Role, Importance, Types of brokers, trading mechanism, listing of security, Depository - Role and Need Depository Act - 1996. Valuation of Security: Bonds, Debentures. Preference shares, Equity Shares.

### UNIT-IV

Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: Trends, Indicators, Indices and Moving Averages applied in Technical Analysis.

**Books Recommended:**

1. P. Pandian, Security analysis and portfolio management, Vikas Publications
2. madhurmati. Rangarajan, Investment analysis and portfolio management.
3. Fiscer and Jorden, Security analysis and portfolio management
4. Avadhani V.A Capital Market Management Himalaya Publishing House
5. Dave M. Mutual Fund in India, Paradise Publisher Jaipur
6. Ingle D. V Mutual Funds in India, New Century Publication New Delhi
7. Bhole L.M., Financial Institutions and Markets, Tata McGraw Hill, 2002



# M. Com. in EAFM Semester-II

Portfolio Management (DSE) (FMGroup)  
24MEM9T402GC4 0 0

Credit 4

L T P

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

## Learning Objectives

- To help select best investment options as per one's income, age, time horizon and risk appetite.
- To make the most of portfolio management, investors should opt for a management type that suits their investment pattern.

## Learning Outcomes

- Portfolio management ensures minimum risk, maximises return for clients' investment and increases their capital.
- Understanding how to manage portfolios can help you successfully handle investments and ensure every client meets their financial goals.

## UNIT-I

Portfolio Analysis: Estimated rate of return and standards deviation of portfolio, marketwise risk and return optimization. Single index model, portfolio total risk, portfolio market risk and unique risk Sharps optimization solution.

## UNIT-II

Capital Market Theories: Capital market line and security market line, risk free lending and borrowings, factors model, arbitrages price theory, two factors and multifactor model, principal arbitrage portfolios.

## UNIT-III

Efficient Market Hypothesis:

Portfolio Performance Evaluation: Risk & Return: Meaning and Concept of Return, Measurement of return, risk adjusted measure of return, Classification of Risk, market timing, evaluation criteria and processors.

## UNIT-IV

Mutual Funds: Concept, objectives functions, importance and types of mutual funds, Assets Management companies. SEBI and mutual fund regulation, Unit Trust of India

**Books Recommended:**

1. P. Pandian, Security analysis and portfolio management, Vikas Publications
2. madhurmati. Rangarajan, Investment analysis and portfolio management.
3. Fiscer and Jorden, Security analysis and portfolio management
4. Gurusamy, Merchant Banking Financial Services, Tata McGraw Hill, Delhi, 2009.
5. Bhole L.M., Financial Institutions and Markets, Tata McGraw Hill, 2002
6. RaydherC.S:- E-Commerce & E-Banking, Himalya Publishing House, New Delhi
7. Reddy C.N:- Electronic& Internet Banking Pearl Books, New Delhi
8. VasuDeva :- E-Banking, Common Wealth Publications, New Delhi
9. Dave M. Mutual Fund in India, Paradise Publisher Jaipur
- 10.Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill



# M. Com. in EAFM Semester-II

Monetary Policy (DSE)(FM Group)  
24MEM9T403 GC4 0 0

Credit 4  
L T P

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

## Learning Objectives

- The primary objective of monetary policy is Price stability.
- The price stability goal is attained when the general price level in the domestic economy remains as low and stable as possible in order to foster sustainable economic growth.

## Learning Outcomes

- Monetary policy affects interest rates and the available quantity of loanable funds, which in turn affects several components of aggregate demand.
- Tight or contractionary monetary policy that leads to higher interest rates and a reduced quantity of loanable funds will reduce two components of aggregate demand.

## UNIT-I

Money and Economic System, Characteristics of Money. It's static and dynamic Function, Role of money in a capitalistic, socialistic and planned economy. Concepts of Money- M1, M2, M3, M4 Demand for money in developed and under-developed economies, Determinants of the supply of money.

## UNIT-II

Value of money (Theories): Commodity theory of money transaction, Quantity Theory of money and the Marshallian version, Fisher equation. Inflation and Deflation: Meaning and types, effects of inflation and deflation and Economic development,

## UNIT-III

Cash balance approach to quantity of money, theory of saving and investment. Liquidity theory of interest. Theories of Income and Employment: The classical and Modern approaches, Investment and income Multiplier and accelerator. Central Bank: Organization and function of R.B.I.

## UNIT-IV

Monetary Policy: Objects of Monetary Policy under static, cyclical and growth Setting, Monetary expansion, Target and indicator of monetary policy, Monetary Policy of India, Structure on Interest rate in India. Coordination and Conflicts of Monetary policy with other policy



**Books Recommended:**

1. Paul Einzig: Monetary Policy L; End and Means.
2. Sethi: Problems of Monetary Policy in underdeveloped Economy.
3. Kolhatkar: Modern Theory of Money.
4. Iyenger: Monetary Policy and Economic Growth.
5. Hansen: Monetary Theory in Praticce.
6. C. Rangarajan: Monetary Policy

## M. Com. in EAFM Semester-II

Merchant Banking & Financial Services (DSE)(FM Group) L T P  
24MEM9T404 GC 4 0 0

Credit 4

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- To Providing funds to companies, underwriting, managing their portfolios, offering corporate advisory, and managing corporate issues.
- To provide loans and capital for business enterprises.

### Learning Outcomes

- Merchant bankers act as intermediaries between their clients and financial markets, helping clients to raise capital, manage risks, and invest wisely.
- Merchant banking services include underwriting, syndication, mergers and acquisitions, portfolio management, corporate restructuring, and project financing.

### UNIT-I

Financial system - Introduction, Contemporary Trends in its Growth and Development, Regulatory Framework, Financial Services: Nature and Introduction.  
Merchant Banking - Functions, Merchant Banking in India, SEBI guidelines for Merchant Bankers, Role of merchant bankers in fund raising -Managing public issue, Pre and Post issue ,Book Building - Private placement-raising of funds through bonds and public deposits.

### UNIT-II

Security Markets - Legal Environment: SEBI Act 1992, Securities Contract Regulation Act 1956, Companies Act 2013 (various provisions relating to securities). RBI rules and guidelines for FII'- Types of Markets: Primary and Secondary market, primary market - its role and functions-methods of selling securities in primary market-New financial instruments.  
New Issues - SEBI guidelines for Public issues - pricing of issue, promoters contribution, appointment and role of merchant bankers. Underwriters, brokers, registrars and managers, bankers etc., Underwriting of issues: Allotment of shares, Procedures for new issues, e-trading  
Secondary market- Role, and importance.

### UNIT-III

Mutual Funds - Types - Schemes - Role of Private and Public Sector Funds - Evaluation of Performance of Fund Manager - SEBI Guidelines on Mutual Funds - Depositories - Role and need: The depositories Act 1996; SEBI (Depositories and Participants Regulation) 1996; SEBI

  
Dy. Registrar  
Pandit Deendayal Upadhyaya  
Shekhawati University,  
Sikar(Rajasthan)

(Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL); Depository participant

#### UNIT-IV

Activities of Other Financial Service Providers - Credit Rating Agencies - nature, Factors considered - Rating procedure - instruments rated - Revisions in rating, Non-Banking Finance Companies, Leasing Companies- Lease rental determination - Break even lease rentals - Factoring Service - Recourse and Non-Recourse factoring; Venture Capital Funds - Role and Progress in India

#### **Books Recommended:**

1. Machi Raju, M.R: Merchant Banking; Wiley Eastern Ltd.; New Delhi. (Text Book)
2. Dalton, John M.: How the stock Market works, Prentice Hall, New Delhi.
3. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
4. Machi Raju, M.R: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi
5. Website of bseindia.com, nse-india.com
6. Chandratre KR, et al: Capital issue. SEBI & Listing; Bharat Publishing House, New Delhi.
7. Gurusamy, Merchant Banking Financial Services, Tata McGraw Hill, Delhi, 2009



# M. Com. in EAFM

## Semester-II

Credit 4

Cooperative Movement in Rajasthan (DSE)(CO Group)L T P  
24MEM9T401 GD4 0 0

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- A cooperative society is formed with the main objective to serve the people and develop the economic condition within society.
- A cooperative society, also known as cooperation, is formed when a group of individuals comes together for a certain benefit.

### Learning Outcomes

- Cooperative organizations are formed to serve their members.
- The weaker sections of the society can create such organizations to protect themselves from exploitation through modern means of production and distributions.

### UNIT-I

Introduction: Evolution of Cooperative Movement in Rajasthan before Independence. Cooperatives during plans. Implementation of Cooperative Principles 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 and long term Credit Societies - PACS, CCBS, Apex Bank, 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 movement in the State and suggestions for its progress.

Critical evaluation of following Apex organization:

- RAJFED
- CONFED
- The Rajasthan State Cooperative Housing Financing Society.
- The Rajasthan State Cooperative Union.

**Books Recommended:**

1. तिवाडी, चौधरी एवंवीथरी, राजस्थानमेंसहकारिताकानून
2. बी. एस. माथुर, भारतमेंसहकारिता
3. बी. पी. गुप्ता, सहकारिता के सिद्धांत एवंव्यवहार
4. I Brealey, Richard A. and Steward C. Myers: Corporate Finance Hill, Int. Ed. New Delhi
5. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub., New Delhi
6. Kulkarni. K.R.: Theory and Practice of Co-operation in India and abroad
7. MathurB..S.: Cooperation, Sahitya Prakashan, Agra.

## M. Com. in EAFM

### Semester-II

Rural Credit and Finance (DSE)(CO Group) L T P  
24MEM9T402GD4 0 0

Credit 4

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

#### Learning Objectives

- To promote the health and strength of credit institutions including commercial banks, cooperatives, and regional rural banks.
- It also provides assistance to the non-farm sectors for the promotion of integrated rural development and prosperity of backward rural areas.

#### Learning Outcomes

- In rural areas the main demand for credit is for crop production
- Crop production involves considerable costs on seeds fertilisers' pesticides water electricity repair of equipment etc.

### UNIT-I

Role and Characteristics of Indian Agriculture: Introduction. Role of Agriculture in Economic Development, Characteristics of Indian Agriculture. Critical Review of Agriculture Finance: Role of Credit in Agriculture, Agricultural Finance in India, Classification of Agricultural Finance, Significance of Cp. Credit, Some Issues of the Present System. Financial Intermediaries in Agriculture: Functions, Structure and Performance.

### UNIT-II

Cooperative Banks: Concept and special features of co-operative banking, Structure of co-operative credit system in India, Primary Level Credit Institutions (PACs, LAMPs, MPCs, FSS) their functioning and problems, District Central Cooperative Banks Structure and functions, Apex Cooperative Banks Structure and functions, Impact of liberalization on Cooperative Banks with particular reference to deregulation of interest rates and prudential norms.

### UNIT-III

Theories of Agricultural Finance: Risk and Uncertainty Theory, Demand and Supply Theory, Business vs. Social and Moral Theory, Cost Theory, Productive vs. Consumption-The concept of 3 C's, 7 P's and 3 R's of Credit, Credit Analysis, Kind Loans vs. Cash Loans, Principle of Micro- and Macro-Finance, Principle of Supervised Credit, Principle of Crop Loan, Principle of Co-op. Credit. Principle of Better Credit.



#### UNIT-IV

Rural Finance and Microfinance: Players and Approaches; Microfinance & Rural Finance - Lessons from microfinance and historical interventions, Rural finance: approach, delivery channels and actors involved, and linkages Triangle of microfinance.

#### **Books Recommended:**

1. A. Ranga Reddy, Agricultural Development Rural Credit And Problems of Its Recovery. Mittal Publications.
2. Barry. P.J. and P.N. Ellinger. Theories of Agricultural Finance, Jugale. Atlantic Publishers
3. Ross. S.A., R.W. Westerfield, B.D. Jordan, Essentials of Corporate Finance. The McGraw- Hill/Irvin, 2011
4. Keown, A.J., Martin, J. W., Petty and DF Scott. Foundations of Finance. 7th ed. Prentice Hall, 2010
5. Schultz. T.W.: Economic Organisation of Agriculture.
6. Desai, B.M., Desai, M.D.: The New Strategy of Agricultural Development in Operation.
7. Jain, S.C.: Agriculture Planning in Developed Countries.
8. Shukla, Tara: Economic of Under Development Agriculture.
9. Kulkarni. K.R.: Theory and Practice of Co-operation in India and abroad
10. D. Reserve Bank in India: Rural Credit Follow-up surveys.
11. Agrawal, N.L.. Bhartiya Krishi Arthtantra, Rajasthan Hindi Grant Akademy, Jaipur

## M. Com. in EAFM

### Semester-II

Cooperation and Agriculture Organization (DSE)(CO Group) L T P

Credit 4

24MEM9T 403GD4 0 0

Maximum Mark-100

External Examination-70

Internal Assessment-30

Max. Time- 3hrs.

#### Learning Objectives

- To promote economic interests of the members in accordance with the co-operative principles;
- To provide short and medium term loans

#### Learning Outcomes

- Students will understand and analyse the current events and issues that are occurring in agriculture and how they affect your future in agriculture.
- Students will be able to recognize and examine the relationships between inputs and outputs in their agricultural field to make effective and profitable decisions

#### UNIT-I

Concept of co-operation: Characteristics and Basic Principles of Co-operation, Comparative study of different economic organizations. Co-operative as a balancing factor between public and private, sector. Role of co-operation in the development of agriculture. Organisation of Agriculture: Contribution of agriculture in developing countries, its problems and prospects in Indian Economy.

#### UNIT-II

Management of Co-operative Societies: Concept of Democratic Management and its merits and demerits, Role of the General Body and Board of Directors. Functions, powers & duties of the Board President, Secretary/Managing Director/Management of the Society. Need of Bureaucracy managers in co-operative organizations-merits and demerits.

#### UNIT-III

Farm Credit: Need for credit, Sources of credit, Role of Co-operative Institution in the field of farm credit. Need and importance of Kisan Credit Card. Crop Insurance Policy. Economics of Farm Labour Use: Factor affecting labour efficiency in agriculture with special reference to availability of surplus labour in developing countries.

#### UNIT-IV

Marketing of Agricultural Products: Importance of co-operative marketing of Agriculture produce. Linking of credit with marketing. Its problems and prospects. Agricultural Planning and Agricultural Development in India. Agricultural development in plan periods causes of slow development and suggestions.

#### **Books Recommended:**

1. Schultz, TW: Economic Organisation of Agriculture.
2. Desai, B.M., Desai, M.D.: The New Strategy of Agricultural Development in Operation.
3. Jain, S.C. Agriculture Planning in Developed Countries.
4. Shukla, Tara: Economic of Under Development Agriculture.
5. Kulkarni, K.R.. Theory and Practice of Co-operation in India and abroad
6. Reserve Bank in India: Rural Credit Follow-up surveys.
7. Agrawal, N.L.: Bhartiya KRishiArthtantra, Rajasthan Hindi Grant Akademy, Jaipur Gupta
8. Dr. N.L Rajasthan Mein Krishi Vikas, Rajasthan Hindi Granth Akademy Jaipur
9. B.S. Mathur: Cooperation. Sahitya Prakashan, Agra.
10. अग्रवाल, माधुर एवंगुप्ता, सहकारीचिंतन एवंग्रामीणविकास, रनेशयुक्तियो, जयपुर



## M. Com. in EAFM Semester-II

Management of Agriculture Marketing (DSE)(CO Group)  
24MEM9T404 GD4 0 0

Credit 4  
L T P

MaximumMark-100

ExternalExamination-70

Internal Assessment-30

Max. Time- 3hrs.

### Learning Objectives

- Farmers are willing, to sell at an incentive price.
- Primary producer and ultimate consumer.
- Consumers at reasonable price without impairing on the quality of the produce.

### Learning Outcomes

- Learn market, market structure, marketing functions and functionaries, marketing channels, price spread and efficiency, market regulation and pricing.
- They will also have an understanding of demand creation, sales promotion, marketing management, international trade and entrepreneurship.

### UNIT-I

Agricultural input marketing: Agricultural input marketing- meaning and importance, Management of distribution & channels for agricultural input marketing: Agricultural Inputs and their types — farm and non-farm, role of cooperative, public and private sectors in agri-input marketing.

### UNIT-II

Seed Marketing: Seed- Importance of seed input; Types of seeds- hybrid, high yielding and quality seeds; Demand and supply of seeds; Seed marketing channels, pricing, export & import of seeds; Role of National Seed Corporation and State Seed Corporation.

### UNIT-III

Fertilizers Marketing: Chemical Fertilizer- Product, export-import, supply of chemical fertilizers, Demand/consumption, Prices and pricing policy; subsidy on fertilizers; marketing system — marketing channels, problems in distribution; Role of IFFCO and KRIBCO in fertilizer marketing.

### UNIT-IV

Electricity: Plant Protection Chemicals- production consumption, marketing system marketing channels; marketing and distribution system; pricing of electricity subsidy on electricity.  
Farm Machinery: Farm Machinery- Production, supply and distribution channels of farm Agro-industries Corporation and marketing of farm machines /Implements/equipment.

**Books Recommended:**

1. Acharya SS & Agarwal, Agricultural Marketing in India, 4th Ed. Oxford & IBH
2. Singh Sukhpal, Rural Marketing-Focus on Agricultural Inputs. Vikas Publishing House
3. Singh A.K. & Pandey S., Rural Marketing New Age.
4. Gopalan and Mucen, Indian Rural Markets and Marketing Practices, Recent Developments. ICFAI University Press.
5. K.K Tiwari, D.N.D., Agricultural Marketing New Trends and Techniques, D.N.D Publications
6. Ruddar Dutt & K.P.M. Sundharam : Bhartiya Arthvivashta
7. A.N. Agrawal: Bhartiya Arthvivashta
8. Laxminarayan Nathuramka: Indian Economy
9. Chaudhary Charan Singh: Bharat ki BkayanahaArthvivashtaSthiti
10. Ruddar Dutt & Sundharam: Indian Economy
11. A.N. Agarwal: Indian Economy
12. N.L. Agarwal: Bhartiya Krishi Ka Arthtantra
13. Mishra and Puri: Indian Economy (Hindi & English Version)
14. ND Mathur: Economic Environment in India, Shivam Book Hous (P) Ltd., Jaipur.