



University of Rajasthan Jaipur

SYLLABUS

(Three/Four Year Under Graduate Programme in Commerce)

I & II Semester

Examination-2023-24

Pj/Tas
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University of Rajasthan
JAIPUR

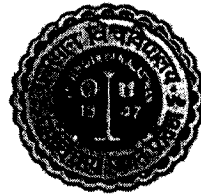
As per NEP - 2020

UG0202-Three/Four Year B.Com. (Bachelor of Commerce)

As per
UGC Curriculum and Credit Framework for Undergraduate Programmes
Under NEP 2020

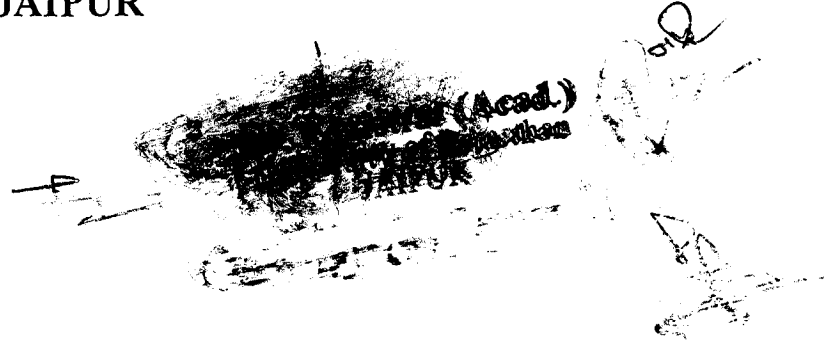
Medium of Instruction: Hindi/English

w.e.f. Academic Session 2023-24.



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SEMESTER-I

Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-51T-101	5	Financial Accounting	DCC (Major)	90	4	0	2	6	100	50	150
BDM-51T-102	5	Principles of Business Management	DCC (Major)	90	4	2	0	6	120	30	150
EFM-51T-103	5	Business Economics	DCC (Major/Minor)	90	4	2	0	6	120	30	150
104		Language-Hindi	AEC	60	4	0	0	4			
105			SEC	30	2	0	0	2			
106			VAC	30				2			
				Total Credit				26			

SEMESTER-II

Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-52T-107	5	Business Statistics	DCC (Major)	90	4	0	2	6	100	50	150
BDM-52T-108	5	Business Laws	DCC (Major)	90	4	2	0	6	120	30	150
EFM-52T-109	5	Indian Banking and Financial System	DCC (Major/Minor)	90	4	2	0	6	120	30	150
110		Language-English	AEC	60	4	0	0	4			
111			SEC	30	2	0	0	2			
112			VAC	30				2			
				Total Credit				26			

Credits offered for 1-year certificate: Year I Internship

Total credits 52 4 = 56

For exit after 1st year, minimum credit requirement is 48 from the course and 4 credits from the internship, hence the certificate is @52 credits. After 1st year Internship is mandatory for exiting at this stage.

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SEMESTER-III

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-63T-201	6	Cost Accounting	DCC (Major)	90	4	0	2	6	100	50	150
BDM-63T-202	6	Company Law	DCC (Major)	90	4	2	0	6	120	30	150
EFM-63T-203	6	Elements of Financial Management	DCC (Major/Minor)	90	4	2	0	6	120	30	150
ABS-63T-204 (MDEC)	6	1.Computer Application in Business 2.Business Communication Skills 3.The Economy of Bharat (Choose any one from MDEC Papers)	MDEC	60	2	0	2	4	50	50	100
BDM-63T-205 (MDEC)					4	0	0	4	80	20	100
EFM-63T-206 (MDEC)					4	0	0	4	80	20	100
207			SEC	30	2	0	0	2			
208			VAC	30				2			
								Total Credit	26		

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SEMESTER-IV

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-64T-209	6	Income Tax Law & Practice	DCC (Major)	90	4	0	2	6	100	50	150
BDM-64T-210	6	Fundamentals of Entrepreneurship	DCC (Major)	90	4	2	0	6	120	30	150
EFM-64T-211	6	Indian Economy	DCC (Major/Minor)	90	4	2	0	6	120	30	150
ABS-64T-212 (MDEC)	6	1. Business Data Analysis 2. E-Commerce 3. Personal Finance (Choose any one from MDEC Papers)	MDEC	60	2	0	2	4	50	50	100
BDM-64T-213 (MDEC)					4	0	0	4	80	20	100
EFM-64T-214 (MDEC)					4	0	0	4	80	20	100
215			SEC	30	2	0	0	2			
216			VAC	30				2			
				Total Credit				26			

Duration of internship: 120 hours or 3 weeks (4 Credits)

Credits offered for a two-year diploma:

Year I Year II Internship Total Credits

52 52 4 = 108

For exit after IInd year, the minimum credit requirement is 96 from the course and 4 credits from the internship, hence the UG Diploma @100 credits.

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SEMESTER-V

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-75T-301	7	Auditing and Management Accounting	DCC (Major)	90	4	0	2	6	100	50	150
BDM-75T-302	7	Principles of Marketing	DCC (Major)	90	4	2	0	6	120	30	150
EFM-75T-303	7	Public Finance	DCC (Major/Minor)	90	4	2	0	6	120	30	150
ABS-75T-304 (MDEC)	7	1. Financial Technology and analytics 2. Trade Union & Industrial Relations 3.Sustainable Development (Choose any one from MDEC Papers)	MDEC	60	2	0	2	4	50	50	100
BDM-75T-305 (MDEC)					4	0	0	4	80	20	100
EFM-75T-306 (MDEC)					4	0	0	4	80	20	100
Total Credit								22			

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SEMESTER-VI

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-76T-307	7	Goods and Services Tax (GST)	DCC (Major)	90	4	0	2	6	100	50	150
BDM-76T-308	7	Fundamentals of Human Resource Management	DCC (Major)	90	4	2	0	6	120	30	150
EFM-76T-309	7	Business Budgeting	DCC (Major/Minor)	90	4	2	0	6	120	30	150
310			SEC					2			
								Total Credit	20		

Credits offered for a 3-year UG degree:

Year I	Year II	Year III	Internship	Total Credits
52	52	42	4	= 150

For exit after IIIrd year, minimum credit requirement is 146 from the course and 4 credits from the internship, hence 3 years UG Degree @140 credits.

Minimum seats to be filled for running the course: 15

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SEMESTER-VII

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-87T-401	8	Advanced Accounting	DCC (Major)	90	4	0	2	6	100	50	150
BDM-87T-402	8	Production & Operations Management	DCC (Major)	90	4	2	0	6	120	30	150
EFM-87T-403	8	Rural Economics	DCC (Major/Minor)	90	4	2	0	6	120	30	150
ABS-87T-404 (MSDEC-1)	8	1. Advanced Cost Accounting	MSDEC		2	0	2	4	50	50	100
BDM-87T-405 (MSDEC-1)		2. Indian Ethos and Leadership			4	0	0	4	80	20	100
EFM-87T-406 (MSDEC-1)		3. International Trade and Finance (Choose any one from MSDEC Papers)			4	0	0	4	80	20	100
ABS-87T-407 (MSDEC-2)	8	1. Financial Reporting	MSDEC		2	0	2	4	50	50	100
BDM-87T-408 (MSDEC-2)		2. Advertising & Sales Management			4	0	0	4	80	20	100
EFM-87T-409 (MSDEC-2)		3. Project Management & Control (Choose any one from MSDEC- Papers)			4	0	0	4	80	20	100
								Total Credit	26		


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SEMESTER-VIII

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-88T-410	8	Advanced Business Statistics	DCC (Major)	90	4	0	2	6	100	50	150
BDM-88T-411	8	International Marketing	DCC (Major)	90	4	2	0	6	120	30	150
EFM-88T-412	8	Security Analysis and Portfolio Management	DCC (Major/Minor)	90	4	2	0	6	120	30	150
ABS-88T-413 (MSDEC-1)	8	1. Operational Research and Quantitative Techniques 2. Fundamentals of Retail Management 3. Management of Financial Services (Choose any one from MSDEC Papers)	MSDEC		2	0	2	4	50	50	100
BDM-88T-414 (MSDEC-1)					4	0	0	4	80	20	100
EFM-88T-415 (MSDEC-1)					4	0	0	4	80	20	100
ABS-88T-416 (MSDEC-2)	8	1. Tax Planning 2. Indian Management Thought & Thinkers 3. Digital Banking (Choose any one from MSDEC- Papers)	MSDEC		2	0	0	2	80	20	100
BDM-88T-417 (MSDEC-2)											
EFM-88T-418 (MSDEC-2)											
				Total Credit				24			

Credits offered for 4-year UG degree honours:

Year I	Year II	Year III	Year IV	Internship	Total Credits
52	52	42	50	4	= 200

For a 4-year UG degree Honours minimum credit requirement is 196 from the course and 4 from the internship, for hence 4-year UG degree Honours @200 credits. Students who score 75% or more in 3 year UG degree will be eligible for the 4th year of the 4-year UG "honours with research" programme.

Minimum seats to be filled for running the course: 15

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SEMESTER-VII

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Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
ABS-87T-401-HWR	8	Advanced Accounting	DCC (Major)	90	4	0	2	6	100	50	150
BDM-87T-402-HWR	8	Marketing Research	DCC (Major)	90	4	2	0	6	120	30	150
EFM-87T-403-HWR	8	Operation Research and Risk Analysis	DCC (Major/Minor)	90	4	2	0	6	120	30	150
								Total Credit	18		

SEMESTER-VIII

Course Code	Level	Course Title	Course Type	Total Hours	L	T	P	Total Credit	EoSE Marks	CCA /Practical Marks	Total Marks
HWR -88T-404	8	Advanced Business Statistics	DCC (Major)	90	4	0	2	6	100	50	150
HWR -88T-405	8	Fundamentals of Management Research	DCC (Major)	90	4	2	0	6	120	30	150
HWR -88T-406	8	Quantitative Techniques	DCC (Major/Minor)	90	4	2	0	6	120	30	150
RAEC-88T-407	8	Research Ethics and Methodology	RAEC	180	4	0		2			300
								Total Credit	20		
RAEC-88T-408	8	Research Ability Enhancement Courses and Thesis	Dissertation/Thesis preparation/ Writing	12 Hours/Week				12			

Credits offered for 4-year UG degree "honours with research":

Year I	Year II	Year III	Year IV	internship	total credits
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52	52	42	50	4	= 200
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For 4 year UG degree "honours with research" the minimum credit requirement is 196 from the course and 4 from the internship, hence 4 year UG degree "honours with research" @200 credits.

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Name of the Programme: Four Year Bachelor of commerce Programme

Title of the Course: Business Economics

Paper Code:EFM-51T-103

Semester: I

Level	Course Credits	No. Of Hours per Week	Total No. of Teaching Hours	End Semester Exam	Continuous Comprehensive Assessment (30 Marks)
5	6 Credits	6 Hours	90 Hours	120 Marks	Internal Assignments -10 marks
					Seminar & Group Discussions- 10 marks
					Attendance and Discipline- 10 marks

OBJECTIVES:

1. The objective of this course is to acquaint the students with concepts and techniques used in Micro & Macro Economic theory and to enable them to apply this knowledge in Business decision-making.
2. Business economics also aims to help students understand the broader economic environment in which businesses operate, including the macroeconomic factors that affect the overall performance of the economy.

LEARNING OUTCOME OF THE COURSE:

1. Business economics courses would encourage students to develop critical thinking skills, including the ability to evaluate economic arguments and theories, identify biases, and make well-reasoned judgments.
2. Overall, the outcome of a course in business economics would equip students with the knowledge and skills necessary to make informed decisions in the complex and dynamic business environment. Graduates of business economics programs would be able to apply economic principles and analytical skills to solve business problems and make strategic decisions that contribute to the success of their organizations.

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SYLLABUS

UNIT -I

Business Economics- Meaning, Nature and Scope, Role of Business Economist in Business.

Central problems of the economy. Micro Economics & Macro Economics: Concept & Scope. Role of Micro and Macro Economic Analysis in Formulation of Business Decisions, Difference and Interdependence of Micro and Macro Economic Analysis.

Utility Analysis: Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility, Consumer's Surplus.

UNIT-II

Indifference Curve-Meaning, Characteristics, Consumer's Equilibrium, Income Effect, Price Effect and Substitution Effect.

Demand Analysis, Law of Demand, Elasticity of demand and its measurement and significance.

Supply and Law of Supply, Elasticity of supply.

Demand Forecasting.

Revenue and Cost Analysis: Revenue Analysis, Relationship between Total Revenue, Marginal Revenue and Average Revenue, Various concepts of cost, short and long run cost curves.

UNIT-III

Production Function – Types of Production functions, Laws of Returns, Law of Variable Proportions, Returns to scale, Isoquant curves, Expansion path.

General Theory of Price Determination. Role of Time Element in Price Determination.

Market Analysis: Price and Output determination under Perfect Competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly: Price Leadership and Kinked Demand Curve.

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Business Cycles-Theories and Phases.

Factor Pricing: Determination of Rent, Wages, Interest and Profit.

Marginal Productivity theory of Distribution.

National Income and its measurement, National Income and Its relationship with Economic welfare.

Suggested Readings:

1. D.M. Mithani: Fundamentals of business and managerial economics, Himalaya Publishing House.
2. Mote and Paul and Gupta: Managerial Economics, TATA McGraw Hill, New Delhi.
3. Ahuja, H.L.: Managerial Economics, S. Chand & Company Ltd., New Delhi.
4. B.P. Gupta: VyavsayikArthashastra (Hindi), Malik and Company, Jaipur.
5. Agarwal and Agarwal: VyavsayikArthshastra, (Hindi) Ramesh Book Depot., Jaipur.
6. M. D. Agarwal and Som Deo: Business Economics, Ramesh Book Depot, Jaipur.
7. Dwivedi D. N., Managerial Economics, Vikas Publications, Delhi.

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Name of the Programme: Four Year Bachelor of commerce Programme

Title of the Course: Indian Banking and Financial System

Paper Code:EFM-52T-109

Semester: II

Level	Course Credits	No. Of Hours per Week	Total No. of Teaching Hours	End Semester Exam	Continuous Comprehensive Assessment (30 Marks)
5	6 Credits	6 Hours	90 Hours	120 Marks	Internal Assignments -10 marks
					Seminar & Group Discussions- 10 marks
					Attendance and Discipline- 10 marks

OBJECTIVES:

1. To provide the basic knowledge of Indian Banking and financial system and institutions and to familiarize the student with major financial services in India.
2. To provide a comprehensive understanding of the Indian financial system and its various components, so that learners can make informed decisions about financial matters and also pursue careers in the financial sector.

LEARNING OUTCOME OF THE COURSE

1. Students would become aware of the regulatory framework of the Indian financial sector and the role played by regulatory bodies such as RBI, SEBI, etc.
2. Students would gain an understanding of the recent developments in the Indian financial sector such as digital banking, Innovative Banking, and the challenges faced by the sector such as NPAs and cyber threats.

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SYLLABUS

Unit-I

Bank-Meaning, Types and Functions of banks, Role of Banks in Economic Development. Credit Creation of Banks. Banking Products and Services: Types of Deposits and Retail Loans.

Reserve Bank of India: objectives, organizational setup, Functions and Credit Control.

Main Provisions of Banking Regulations Act, 1949 and Reserve Bank of India Act, 1934.

Bankers – Customer relationship: General and Special (Banker's Rights and Obligations) Garnishee order.

Unit-II

Universal and Innovative Banking: Meaning, Significance and features.

Channels of Banking: ATM, Internet, Mobile, Phone Banking, PoS (Point of Sale), UPI.

E- Payment's mechanism of banks- plastic cards, NEFT, RTGS, IMPS, SWIFT, ECS, payments wallets.

Negotiable Instruments – Cheques, Bills of Exchange, Promissory Note and Demand Draft- Concept, Features, Types and Parties. Acceptance, Payment and Collection of Negotiable Instruments.

Crossing of Cheques, Concept and types of crossing, Endorsement and presentation of Negotiable Instruments.

Unit-III

Indian Financial System: Meaning, Functions and its Components, Financial System and Development, Major issues in Indian Financial System.

Financial Market: Meaning, Features and Functions. An Overview of Money Market, Capital Market (Primary and Secondary) and their Financial Instruments, Debt Market- Meaning and Functions and their instruments, Role of SEBI and RBI in regulation of Capital and Money Market.

NPA: Meaning, Causes of NPA, Impact of NPA on banking Sector.

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Unit-IV

Financial Institutions: An Overview of Development Financial Institutions- IFCI, SIDBI, ICICI, IRCI, IDBI- Objectives, Functions.

Financial Services: Merchant Banking, Mutual Fund, Leasing, Hire Purchase, Venture Capital- Meaning, Objectives and Functions.

Introduction to BITCOIN, Block chain and Crypto Currency.

Financial sector reforms in India.

Suggested Readings:

1. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R: "Indian Banking", S. Chand & Company Ltd., New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon and T.N. Mathur – Banking and Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta: Banking and Finance, Ramesh Book Depot, Jaipur.

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