

**PUNYASLAK AHILYADEVI HOLKAR SOLAPUR
UNIVERSITY, SOLAPUR**



Pattern: NEP-2020

Name of the Faculty: Commerce and Management

General Elective

B. Com. Part- I Semester: II

Type of Paper: General Elective- I, II

Credits: 02 per semester

With effect from June 2024

Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Faculty: Commerce and Management

Board of Studies: Business Economics

Class : B. Com-I (Sem.-II)

Subject: Introduction to Budget **Basket:** GE-I

Revised Syllabus as per Structure of NEP 2020

With effect from June 2024

COURSE CREDIT	NO.OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

Objectives:

The government budgeting is an important means that to allocate natural resources efficiently for the economic development of the country ensuring welfare of people. Further it directly influences business decisions like adjusting with new tax policy, industrial policy, trade related policy and investment related policy. Empowering students with knowledge of Government Budget will help them to understand and adjust with changing economic environment. Accordingly, the objectives are set to help students...

1. to understand concept and components of government budget
2. to get knowledge of deficit budgeting
3. to study Fiscal Responsibility and Budget Management

Course Outcome:

After completion of the course, the student will be ...

1. able to know about concept and components of government budget
2. able to understand Fiscal Responsibility and Budget Management
3. able to analyze the effects of government budgeting on external business environment

UNIT-1	Introduction to Budget: 1) Budget- Concept and Major Components 2) Types of Budget 3) History of Indian Budgeting 4) Importance of Government Budget	15
UNIT-2	Deficit Budget : 1) Concept of Deficit Budget and various types of deficits 2) Causes of Deficit Budgeting 3) Effects of Deficit Budget 4) Fiscal Responsibility and Budget Management Act (FRBM Act) 2003	15

List of Reference Books :

1. Tyagi B.P., Public Finance, Jai Prakash Nath Publisher, Meerat
2. Bhatia H.L "Public Finance " Vikas Publishing House, 18th edition
3. Mankar & Sharma (2001) "Public Finance Theory & Practice, Himalaya Pub.
4. Ganguly, S. P, Fundamentals of government budgeting in India
5. Ministry of Finance (<https://finmin.nic.in/>)

Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Faculty: Commerce and Management

Board of Studies: Business Economics

Class : B. Com-I (Sem.-II)

Subject: Budget Preparation and Approval **Basket:** GE-II

Revised Syllabus as per Structure of NEP-2020

With effect from June 2024

COURSE CREDIT	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
02	02	30	50

Objectives:

The government budgeting is an important means that to allocate natural resources efficiently for the economic development of the country ensuring welfare of people. Further it directly influences business decisions like adjusting with new tax policy, industrial policy, trade related policy and investment related policy. Empowering students with knowledge of Government Budget will help them to understand and adjust with changing economic environment. Accordingly, the objectives are set ...

1. to introduce the students about the budget convention and its sessions
2. to introduce the students about the budget structure and constitutional provisions for budget.
3. to aware the students about the budget preparation and its approval
4. to aware the students about the budget implementation, its auditing and budget related publication

Course Outcome:

After completion of the course, the student will be ...

1. able to know the budget convention and its sessions.
2. able to know about the budget structure and constitutional provisions for budget.
3. aware about the budget preparation and its approval.
4. aware about the budget implementation, its auditing and budget related publication.

UNIT-1	Budget Procedure: 1) Budget Convention 2) Budget Session Time Table 3) Budget Structure 4) Budget and Constitutional Amendments	15
UNIT-2	Budget Approval: 1) Budget Preparation 2) Budget Approval Process 3) Budget Implementation and Its Auditing 4) Budget Related Government Publication	15

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