

SEC- II

Syllabus

B. Com. (Business Economics)

(Sem.- IV)

Title of Paper: Understanding Union Budget

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	This course provides an in-depth understanding of budget analysis, including its principles, methodologies, and applications in public and private sector organizations. It covers budget preparation, execution, monitoring, and evaluation, emphasizing financial decision-making and performance assessment.
2	Vertical :	SEC
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: 1. To make the students understand the fundamentals of budgeting and budget analysis. 2. To make learners Identify different types of budgets and their applications. 3. To develop analytical skills of the learners related to budgetary performance using financial data. 4. To make learners Evaluate the impact of budgetary decisions on organizational goals. 5. To understand Application of budget analysis tools and techniques to real-world scenarios	
8	Course Outcomes: By the end of the course, students will be able to: 1. Understand the fundamentals of budgeting and budget analysis. 2. Identify different types of budgets and their applications. 3. Analyze budgetary performance using financial data. 4. Evaluate the impact of budgetary decisions on organizational goals. 5. Apply budget analysis tools and techniques to real-world scenarios.	

9	Syllabus Module 1: Fundamentals of Budget (15 Hours) • Meaning and definitions of the Budget, Private vs Public Budget, Objectives of the budget, Importance of the Budget • Types of Budget, Budget techniques, Structure of the union Budget- Actual, revised and budget estimates; • Stages of budget preparation, Estimation of receipts and expenditure, Problems of Budget preparation, Concept of deficits, Module 2: Budget Implementation and Evaluation (15 Hours) • Budget Implementation Strategies, Identifying and Managing Deviations, Role of Internal Controls and Auditing in Budgeting • Key Performance Indicators (KPIs) in Budget Analysis, Government Budgeting and Fiscal Policies, Centre-State financial relations • Analysis of sources of revenue and expected growth in revenue; Analysis of expenditure pattern and expected growth in expenditure; Analysis of fiscal and revenue deficits; ' Case Studies on Union Budget
10	References: • Meyers, R. T. (Ed.). (1998). Handbook of government budgeting. Jossey-Bass. • Thompson, F., & Green, M. T. (Eds.). (1998). Handbook of public finance. Routledge. • Wildavsky, A. (2006). *The Politics of the Budgetary Process*. • Shoup, C. (2006). Public finance. Routledge • Lalli, W. R. (Ed.). (2012). Handbook of budgeting (6th ed.). Wiley. oreilly.com • Dhameja, N. (2014). Public budgeting and financial management. S Chand Publishing. • Chen, G. G., Weikart, L. A., & Williams, D. W. (2014). Budget tools: Financial methods in the public sector (2nd ed.). CQ Press. • Bose, D., Ganesan, S., & Marimuthu, A. (2015). An introduction to public finance. S Chand Publishing. • Chakraborty, P. (2015). Intergovernmental fiscal transfers in India: Emerging trends and realities. In P. Patnaik (ed.): Macroeconomics. Oxford University Press. • Reddy, Y. (2015). Continuity, change and the way forward: The fourteenth finance commission. Economic and Political Weekly, 50(21), 27-36. • Lal, J. (2017). Cost and financial analysis. Himalaya Publishing House. • Mikesell, J. L. (2018). *Fiscal Administration: Analysis and Applications for the Public Sector*. • Singh, S. K. (2018). Public finance: Principles and practices. Oxford University Press. • Horngren, C. T., Datar, S. M., & Rajan, M. (2020). *Cost Accounting: A Managerial Emphasis*. • Chakraborty, P., & Shanmugam, K. R. (Eds.). (2024). Fiscal policy and public financial management. Oxford University Press. • Government & Corporate Budget Reports (Latest Editions).

11 Internal Continuous Assessment: 40% (20 Marks)

Continuous evaluation pattern		
1	Class Test Two (5 marks each)	10 Marks
2	Assignment/ Project Presentation/ Case Study writing	10 Marks
3	Book review/Newspaper review (in any language)/ Case Studies	10 Marks
	Take any two of the above (from 1, 2 and 3)	20 Marks

12**External, Semester End Examination 60% (30 Marks)****Individual Passing in Internal and External Examination****Format of Question Paper****Semester End Examination Question Paper Pattern**

Time: 1 Hour

Max. Marks:30

Note:

- All questions are compulsory
- Each question has internal options
- Figure to the right indicate full marks.

Q.1.	Answer the following questions (Any 2):	15 Marks
A.		
B.		
C.		
Q.2.	Answer the following questions (Any 2):	15 Marks
A.		
B.		
C.		