

# **GUJARAT UNIVERSITY**

## **SYLLABUS OF FIRST YEAR BACHELOR OF COMMERCE (F.Y.B.COM)**

4/24/03  
01. 90.5.03

FY B Com June. 2003

136-150-5-2003

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## GUJARAT UNIVERSITY

### COMMERCIAL COMMUNICATION : I

(Effective from June : 2003)

The objective of this course is to help the students to be familiar with and to understand simple narration in English on business situations and to help them learn progressively skills of drafting routine, non-legal business letters, to summarize writings on commercial subjects as well as to develop skills of reasoning in relation to common topics of discussion or dealt in simple English.

1. Understanding the Basics ... (15%)

- 3.01 Understand the letter as an effective means of communications.
- 3.02 Understand different parts (regular and occasional) of the layout of a business letter.
- 3.03 Recognize correct and incorrect details from those given in 1.02.
- 3.04 Show familiarity with different types of letter format.
- 3.05 Show familiarity with factors effecting the appearance of a business letter (Stationary, Typing, Margins, Spacing, Folding and Envelope).
- 3.06 Qualities of an effective business letter (Correctness, conciseness, clarity, courtesy, co-ordination (i.e., logical linking of ideas) and appropriate language (i.e., Business Jargon versus present practice).

*N.B.*—Only objective questions to be asked about the basics, Short note not to be asked.

2.00 Drafting of letters ... (40%)

- 2.01 Inquiries—Quotations
- 2.02 Replies to inquiries—Voluntary and firm offers
- 2.03 Orders; Replies to orders cancellation of orders
- 2.04 Complaints and replies to such letters including adjustments
- 2.05 Applications for positions

3.00 Developing a theme ... (15%)

Develop a theme for or against a given proposition of a general nature (in not more than 150 words), which is within the range of students' experience (The proposition will be selected from a general context).

4.00 Summarise a given passage in English (of About 200 to 350 words) on a topic of economic or commercial interest.

5.00 Vocabulary testing (15%)

Vocabulary testing of around 65 pairs of words of ten confused and misused.

(The list of words prescribed is given below ).

*N.B.*—(1) These will be no question of Theory related to 2.00

(2) In selecting a passage under 3.02 the vocabulary level of students at first B.Com. will be taken into consideration.

(3) In the assignment of marks a latitude of 3% is permitted.

#### List of words for C.C. : I.

(1) Aboard	Abroad	(34) Deprecate	Depreciate
(2) Abstain	Rejrain	(35) Descent	Dissent
(3) Accept	Except	(36) Drat	Draught
(4) Access	Excess	(37) Economi	Economical
(5) Adapt	Adopt	(38) Eligible	Illigible
(6) Addition	Edition	(39) Emigrant	Immigrant
(7) Affect	Effect	(40) Extant	Extent
(8) Alternate	Alternative	(41) Facilitate	Falicitate
(9) Amiable	Amicable	(42) Fare	Fair
(10) Appraise	Apprise	(43) Foreword	Forward
(11) Ascent	Assent	(44) Hoard	Horde
(12) Avoid	Evade	(45) Industrial	Industrious
(13) Bail	Bale	(46) Intermediary	Intermediate
(14) Berth	Birth	(47) Irrecoverable	Irrevocable
(15) Beside	Besides	(48) Judicial	Judicious
(16) Boast	Boost	(49) Loose	Lose

(F.Y. B.Com. 2)

(17) Bought	Brought	(50) Minute	Minutes
(18) Carton	Cartoon	(51) Official	Officious
(19) Check	Cheque	(52) Personal	Personnel
(20) Cite	Sita	(53) Precede	Proceed
(21) Commitment	Commission	(54) Premise	Premises
(22) Complement	Compliment	(55) Principal	Principle
(23) Confidant	Confident	(56) Respectable	Respective
(24) Continual	Continuous	(57) Role	Roll
(25) Credible	Creditable	(58) Sever	Severe
(26) Coast	Cost	(59) Sole	Soul
(27) Curb	Cerb	(60) Successful	Successive
(28) Damage	Damages	(61) Suit	Suite
(29) Dear	Deer	(62) Vary	Very
(30) Defer	Differ	(63) Vacation	Vocation
(31) Dujicit	Deficiency	(64) Ware	Wear
(32) Deny	Refuse	(65) Weather	Whether.
(33) Depose	Dispose		

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**F.Y. B.Com. Economics**

**New Syllabus Economic-Paper I ( Business Economics)**

( Effective from : June 2003)

- 1. Introduction :** Definition of Economics-Marshall and Robins-Basic Problem of Economics  
Basic Concepts-utility, consumption, production, wealth and capital, Value and Price,  
Production function.
- 2. Law of demand :** Increase and decrease in demand-Extension and Contraction of demand.  
Law of supply, Increase and decrease in supply-Working of price mechanism.
- 3. Elasticity of demand :** Concept and measurement of elasticity of demand.  
(a) Price elasticity (b) Income elasticity (c) Cross elasticity  
Determinants of elasticity of demand. Importance of elasticity of demand.
- 4. Theory of Production :** Returns to scale and Returns to Factor Proportions :  
Theory of costs and revenue -Short run and long run cost curves. Relation between  
AC and MC, AR and MR, its relation with elasticity.
- 5. Market Structures :**
  - (a) Perfect Competition :** Characteristics, Profit maximization and equilibrium of firm and  
industry, Short run and long run.
  - (b) Monopoly :** Average revenue curve and marginal revenue curve under monopoly. Price  
determination under Monopoly comparison between perfect competition and monopoly.  
Price discrimination : conditions for possibility & profitability.
  - (c) Monopolistic Competition :** Meaning and characteristics: Price and output  
determination under monopolistic competition.  
Excess capacity under monopolistic competition.
  - (d) Concept of duopoly and oligopoly, characteristics of oligopoly, Kinked demand curve.**
- 6. ( i ) Factor pricing-I** Marginal productivity theory of distribution and demand for factors.  
**( ii ) Factor Pricing-II**  
Rent : Concept of rent. Modern theory of rent, Quasirent.  
Wages : Determination of wage rate under perfect competition. Effect of minimum wages.  
Profit : Risk and uncertainty theory of profit.

**(F.Y. B.Com. 3)**  
**Accountancy (Compulsory)**

(New Courses effective from June, 2003)

1. Accounting Concepts : (i) Going concern Concept (ii) Cost Concept (iii) Stable Money Value Concept (iv) Matching Concept (v) Accrual Concept (vi) Consistency Concept. (Evaluation of the Students only on the Accounting Principles; International Accounting Standards (only outline); Accounting standards in India (an introduction only). objective type of questions).
  2. Preparing subsidiary books from given vouchers, posting to ledger accounts from subsidiary books and preparation of trial balance therefrom. (In case of newly started business only)
  3. Structure of a balance sheet (including balance sheet format of a Company) (i) Meaning and purpose (objectives) of its preparation (ii) Types of Assets and Liabilities (classification grouping) (iii) Arrangement of Assets and Liabilities in the balance sheet (iv) Computation of the following items from the given balance sheet :
    - \* Owners' funds
    - \* Long term Liabilities
    - \* Total investment
    - \* Capital employed as per books of accounts
    - \* Gross and Net working Capital
  4. Reading of ledger accounts (only real and personal accounts)
  5. Consignment Accounts : Joint Venture Accounts
  6. Branch Accounts (including foreign branch accounts)
  7. Cost Accounting : (1) Method of Costing (in theory only) (2) Unit costing Method (including preparation of an estimated cost statement).
  8. Fire Claims (excluding treatment of increased cost of working in case of a consequential loss policy).
  9. Sectional Balancing System, self-Balancing System, including rectification of errors under respective Systems.
- Notes :**
1. Use of work book, prepared by the University, is compulsory in the class-room, for topics (2) to (4). University should get a workbook, prepared with the help of teachers in the subject.
  2. One objective type of question carrying 20% marks, covering the entire syllabus shall be asked as compulsory question. The answer must be supported with an explanation/computation wherever required.

The remaining 80% marks are to cover the topics in the syllabus as follows :

Topics : 2, 3, 4, 8, & 9 ..... 40% marks

Topics : 1, 5, 6, & 7 ..... 40% marks
  3. Under any scheme of paper-setting, the allocation of marks as mentioned in (2) above shall be maintained.

**(F.Y. B.Com. 4)**  
**F.Y. B. Com.**  
**Business Organisation & Management : I**  
**(New Syllabus effective June, 2003)**

- 1. Planning & Decision Making** **25%**
- \* What is Planning ?
  - \* Steps in Planning
  - \* Nature of Planning
  - \* Type of Plan viz. Mission (Purpose)
  - \* Objectives (goals) Strategies, policies, procedures, Rules, Programmes, Budget, Criteria for evaluating the effectiveness of a Plan
  - \* Barriers to effective planning
  - \* Planning premises : Strategic plans, standing plans, Single-use plans, Operational and strategic plans—their respective characteristics, uses and limitations
  - \* Decision making—steps in decision making
  - \* Decision tree as a tool for decision making
  - \* Management by objective (M.B.C.) Basic features, Steps, merits and limitations.
- 2. Organizing** **25%**
- \* What is organizing ?
  - \* Importance of organizing
  - \* Departmentation—Bases for Departmentation
  - \* Concept of Authority, Power, Responsibility
  - \* Delegation of Authority—Elements in delegation
  - \* Principles of delegation
  - \* Merits and difficulties in delegation
  - \* Centralization and Decentralization—Factors, Benefits & Drawbacks.
  - \* Lines, Staff functional organizations, their respective merits and limitations
  - \* Matrix organization
  - \* Role of committees in Organizations
  - \* Role of Informal organizations
  - \* Steps in organizing
  - \* Principles of organizing
- 3. Directing & Leading** **25%**
- \* What is directing ?
  - \* Principles of directing
  - \* Importance of directing
  - \* Motivation—Nature & Importance
  - \* Theories of motivation given by Maslow & Herzberg
  - \* Leadership—Definition and Nature
  - \* Leader and Manager
  - \* Leadership styles
  - \* Lickert's System—four
  - \* Leadership continuum
  - \* Theory X & Theory Y and Theory Z.
  - \* Communication—definition, Characteristics
  - \* Process of Communication
  - \* Communication Network
  - \* Barriers to effective communication
  - \* Improving communication
- 4. Controlling** **25%**
- \* What is controlling ? Brief idea of scope of control
  - \* Type of controls
  - \* Characteristics of Effective Control system
  - \* Steps in the process of controlling
  - \* Control Techniques-- Ratio Analysis, Break (Theory only) even, Analysis, Budgeting control, ZBB, PERT, CPM,

Note : Out of five, one question may carry all the topics listed above.

**Reference Books :**

1. Essentials of Management by Koontz & Wierch Tata-McGraw
2. Management by Robbins Prentice Hall
3. Management by Bovil & othrs McGraw Hill

(F.Y. B.Com. 5)

(New Course)

Advanced Accounting & Auditing Paper : 1

(Effective from June, 2003)

**(A) Partnership Accounts :**

1. Admission, Retirement or Death of a Partner
2. Dissolution of a partnership firm (including decision in Garner Vs. Murray; and Piece meal distribution excluding application of decision in Garner V. Murray.)
3. Conversion of a partnership firm into a limited Company (in the books of the partnership firm only)

**(B) :**

1. Hire purchase accounting (excluding preparation of Hire purchase trading account).
2. Lease accounting (a brief idea only)
3. Accounts from incomplete records (Single Entry System of accounting). Problems pertaining to both methods are expected. However, problems pertaining to second method i.e. Conversion Method, should be of a simple level).
4. Investment Accounts.

**Note :** "The paper to be set the University examination should cover questions, testing conceptual knowledge through objective and short questions. (at least one question from each section) and should also cover atleast two full length questions from each sections".

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**F. Y. B. Com.**

**New Syllabus : 2003**

**Advanced Statistics (Subsidiary) Paper-I**

1. 1.1 **Functions :** **20 %**  
Concept of a function of a single variable linear, quadratic and exponential functions only. Domain of variation.
- 1.2 **Limit :**  
Limit and Continuity of a function  $f(x)$  where  $f(x)$  is a polynomial of  $x$  or a rational function of two polynomials in  $x$ .
- 1.3 **Differentiation :**  
Definition of derivative of a function  $f(x)$ . Rules of derivatives - Derivatives of the functions of the type  $x^n$ ,  $e^x$ ,  $a^x$ ,  $\log x$  (without proof). Derivative of Composite function with illustrations.
2. 2.1 **Permutations and Combinations :** **20 %**  
Basic idea of permutation and combination with simple illustrations - Formulae for  $nP_r$  and  $nC_r$  and their relationships of  
(i)  $nC_r + nC_{r-1} = n + 1 C_r$   
(ii)  $r[n C_r] = n [n - 1 C_{r-1}]$  (without proof)
- 2.2 **Mathematical Induction and Binomial theorem :**  
Simple illustrative problems explaining the concept of mathematical induction - Binomial theorem and its proof by using mathematical induction for positive integer only - Binomial expansion of  $(x \pm a)^n$  with  $n$  as positive integer and examples pertaining only.
3. 3.1 **Probability Theory :** **20%**  
Random experiments, Sample Space, generation of a Sample Space with tossing of coins, dice and drawing of cards, balls etc. - Events, Probability and its classical, mathematical and Set theoretic definitions - laws of probability - Addition and Multiplication theorems - conditional probability - Independence of two events - Bayes theorem (Without proof) - its application upto three events.
- 3.2 **Mathematical Expectation :**  
Concept of a discrete random variable. Probability mass function of a discrete random variable and its properties - Definition of mathematical expectation of a discrete random variable - Definition of raw and discrete central moments of a discrete random variable upto order four - their relationships (without proof) and numerical examples only. Mathematical expectation of sum and product of two independent random variables - Mean and Variance - Independence and Dependence of two random variables

(F.Y. B.Com. 6)

- 4. Probability Distributions :** **20%**  
Hypergeometric, Binomial, Poisson and Normal distributions - Properties (without derivative) and simple examples - Application of these distributions.
- 5. Sampling Techniques :** **20%**  
Concept of Population and Sample - Advantages of Sampling - Simple random Sampling SRSWOR  $N = 5$   $n = 3$  - Stratified random Sampling - Systematic Sampling - Simple results only (without proof) - numerical illustrations - Framework for a sample survey.  
In Note : F. Y. B.Com. Advanced Statistics (Principal) all proofs are included in all topics of above syllabus.

**SUBSIDIARY - PAPER I : INDIAN-ECONOMY & BUSINESS ENVIRONMENT**  
(Effective from June 2003)

- The purpose of the course is to introduce the Indian Economy to the students
- I Characteristics of Indian economy low per capita Income-Literacy rate-Drinking water facilities—Dual Economy.
  - II Importance of Agricultural Sector in India.
  - III ( i ) Production & Productivity in Agriculture.  
( ii ) Irrigation facilities.  
( iii ) Agricultural marketing.
  - IV Industrial Sectors in India. Cottage and small scale industries-importance-their problems.
  - V Environmental issues of large scale industries.
  - VI Progress of Nationalised Bank in India-their problems.
  - VII Population Growth in India-Effects of population growth in India.
  - VIII Unemployment in India-its nature & types-causes of unemployment - Remedies.
  - IX Importance of planning in India. Achievements and failures of planning in India.
  - X 9th five year plan.

**(F.Y. B.Com. 7)**  
**F.Y. B.Com.**  
**E. Commerce (Subsidiary Subject)**  
**Combination-IV (E-Commerce) :**  
(Effective from June 2003)

**B.C. 3.64 Internet and World Wide Web :**

**Objective :**

This course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers, including designing a website, security of data/information on the Internet, and how to access information from depositories in the World Wide web.

**Course inputs :**

- Unit I :** The mechanism of the Internet : Distributed computing; Client-server computing; Internet Protocol suite; Protocol Stack; Open System Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, presentation layer session, Layer; transport layer network layer, data link layer, and physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the Mechanism of sending and receiving email.
- Unit II :** Internet Enabled Services; Electronic mail (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet; Finger; Internet chat (IRC); Frequently asked questions (FAQ); The World Wide Web Consortium (W3C); origin and evolution; Standardizing the Web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink; Hypertext Markup Language (HTML); Hypertext Transfer Protocol (HTTP); Address - URL.
- Unit III :** Designing Web Site/Web Page : WW operations, Web standards, HTML - concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS, Extensible Stylesheet Language (XSL); Tips for designing web pages.
- Unit IV :** Security of Data/Information; Security; Network security; PINA factor privacy; integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; Digital certificate; Server security; Firewall; Password; Biometrics; Payment security; Virus protection; Hacking.
- Unit V :** Web Browsing : Browsers; basic function of web browsers; browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.
- Unit VI :** Search Engine/ Directories : Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

**Suggested Readings :**

1. Agarwala Kamlesh. N. and Agarwala Deeksha; Bridge to the Online Storefront; Macmillan India New Delhi.
  2. Agarwala Kamlesh. N. and Agarwala Deeksha; Fatal Click : What to when viruses size your computer; Macmillan India New Delhi.
  3. Phillips Lee Anne : Practical HTML 4; Prentice Hall New Delhi.
  4. Douglas E. Comer : The Internet Book; Prentice Hall New Delhi.
  5. Minoli Daniel, Minoli Emma : Commerce Technology Handbook; Tata McGraw Hill New Delhi.
  6. Minoli Daniel : Internet & Intranet Engineering; Tata McGraw Hill New Delhi.
  7. Deitel Harvey M. and Deitel Paul J. and Neito T. R. Complete Internet and World Wide Web Programming Training Course; Prentice Hall New Delhi.
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