

GUJARAT UNIVERSITY

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

Gujarat University
Syllabus F. Y. B.Com.
BUSINESS ECONOMICS-I.
Syllabus prescribed for First Year B.Com.
Effective from June 2006

Objective : *Objective of this syllabus is to acquaint the First Year Students of Commerce faculty with micro economic theory of Business Economics and its application to business decisions in general.*

1. Total Marks : 100
2. Equal weightage to all units
3. Four units to be covered in each academic term

Unit-I : Robbins' Definition of Economics - Economics as a positive science - Limitations of Robbins' definition - Basic problems of an economy - Role of price mechanism in solving these problems and limitations of price mechanism.

Unit II : Elasticity of Demand : Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Unit III : Production Function : Law of variable proportions; Iso-quants; Optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies;

Unit IV : Theory of Costs : Short-run and long-run cost curves - Traditional approach - Modern approach which considers real life situations.

Unit V : Market Structures: Market structure and business decisions; Objectives of a business firm.

- a. Perfect Competition; Profit maximization and equilibrium of firm and industry; Short-run and long-run supply curves; Price and output determination - Practical applications.
- b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Price discrimination – Practical applications.

Unit VI :

- a. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiation; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition

- b. Oligopoly : Characteristics; Indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

Unit VII : Factor Pricing-I : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor; Rent - concept; Ricardian and modern theories of rent; Quasi-rent.

Unit VIII : Factor Pricing-II : Interest – Classic theory and Keynes' theory of interest. Profit - nature, Knight's Risk and uncertainty theory of profit - Schumpeter's innovation theory of profit.

Suggested Readings :

1. *Paul Samuelson : Economics*
2. *Lipsey : Introduction to Positive Economics*
3. *Ahuja H. L. Business Economics*
4. *Jhingan : Micro Economics*

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F . Y . B . C O M
Commercial Communication

Gujarat University
Ahmedabad

W.E.F *June 2006*

Segment One

Communication

1. Introduction to Communication

- a. Definition of Communication*
- b. Process of Communication*
- c. Aims or Objectives of Communication*
 - i. Knowledge
 - ii. Information
 - iii. Counselling
 - iv. Request
 - v. Warning
 - vi. Advice
 - vii. Raising morale
 - viii. Persuasion
 - ix. Appeal
 - x. Report
 - xi. Motivation
 - xii. Order
 - xiii. Suggestion
 - xiv. Complaint
 - xv. Instruction

2. Forms of Communication

- a. Verbal communication*
 - i. Oral communication
 - ii. Written Communication
 - iii. Communication through listening and reading
 - iv. Advantages and limitations of verbal communication.

Commercial Communication I

F.Y.B.COM

b. Non-verbal communication

- i. Importance of Non-verbal communication
- ii. Types of non-verbal communication
 1. Body language
 2. Para language
 3. Time and space language
 4. Sign language
- iii. Advantages and limitations of Non-verbal communication.

Segment Two

Letter Writing Techniques

1. Understanding the Basics of Letter Writing

a. Physical Appearance

- i. Paper
 1. Quality
 2. Colour
 3. Size
 4. Continuation Sheet
- ii. Typing
 1. On conventional type writer
 2. On computers
 3. Advantages of typing on computer.
- iii. Margin
- iv. Folding
- v. Envelope
 1. Sizes
 2. Window Envelope
- vi. Superscription

b. Structure of Letter and essential parts of letter.

- i. Heading
- ii. Date
- iii. Reference Number
- iv. Confidential or personal Note
- v. Inside address
- vi. Attention Line
- vii. Salutation
- viii. Subject
- ix. Body of the letter
- x. Complimentary close
- xi. Signature
- xii. Post Script
- xiii. Enclosures
- xiv. Identification Initials
- xv. Carbon copy note

c. Style or format of letter.

- i. The Indented Form
- ii. The Full-Block Form
- iii. The semi-Block Form
- iv. The Modified Block form
- v. The Hanging Indented form

d. Principles of Effective letter writing

Segment Three

Types of Letters

1. Inquiry Letters

- a. *Solicited Inquiry*
- b. *Unsolicited Inquiry*
- c. *Routine Inquiry*
- d. *Inquiry for a special purpose or favour.*

2. Reply to Inquiry Letters

- a. *Circumstantial reply (favourable and unfavourable)*

3. Order Letters

- a. *Order letters by the buyer*
- b. *Acknowledgment of Orders*
- c. *Execution of Orders*
- d. *Cancellation of orders*

4. Complaints and Adjustments

- a. *Complaints (e.g. complaints for damages, late delivery of goods, inferior quality, shortage in quantity, wrong invoicing, rude behaviour of salesperson, etc.)*
- b. *Adjustments*

5. Collection Letters

- a. *Definition of collection letters*
- b. *Essential points for drafting collection letters.*
- c. *Stages of Collection letters*
 - i. *Notification stage*
 - ii. *Reminder Stage*
 - iii. *Strong Reminder Stage*
 - iv. *Inquiry and discussion stage*
 - v. *Warning and Threat Stage*
 - vi. *Thanking the customer for a timely payment*
 - vii. *Reply to a complaint regarding faulty billing*

6. Sales Letters

- a. *Objectives of Sales letters*
- b. *Tips of writing a sales letter*

7. Job Application

8. Vocabulary

- a. *List of commonly confused and misused words ***

9. Precise Writing

27	<i>Curb</i>	<i>Kerb</i>
28	<i>Damage</i>	<i>Damages</i>
29	<i>Dear</i>	<i>Deer</i>
30	<i>Defer</i>	<i>Differ</i>
31	<i>Deficiency</i>	<i>Deficit</i>
32	<i>Deny</i>	<i>Refuse</i>
33	<i>Depose</i>	<i>Dispose</i>
34	<i>Deprecate</i>	<i>Depreciate</i>
35	<i>Descent</i>	<i>Dissent</i>
36	<i>Draft</i>	<i>Draught</i>
37	<i>Economic</i>	<i>Economical</i>
38	<i>Eligible</i>	<i>Illegible</i>
39	<i>Emigrant</i>	<i>Immigrant</i>
40	<i>Extant</i>	<i>Extent</i>
41	<i>Facilitate</i>	<i>Felicitate</i>
42	<i>Fair</i>	<i>Fare</i>
43	<i>Foreword</i>	<i>Forward</i>
44	<i>Hoard</i>	<i>Horde</i>
45	<i>Industrial</i>	<i>Industrious</i>
46	<i>Intermediary</i>	<i>Intermediate</i>
47	<i>Irrecoverable</i>	<i>Irrevocable</i>
48	<i>Judicial</i>	<i>Judicious</i>
49	<i>Loose</i>	<i>Lose</i>
50	<i>Minute</i>	<i>Minutes</i>
51	<i>Official</i>	<i>Officious</i>
52	<i>Personal</i>	<i>Personnel</i>
53	<i>Precede</i>	<i>Proceed</i>
54	<i>Premise</i>	<i>Premises</i>
55	<i>Principal</i>	<i>Principle</i>

*** List of commonly confused and misused words*

1	<i>Aboard</i>	<i>Abroad</i>
2	<i>Abstain</i>	<i>Refrain</i>
3	<i>Accept</i>	<i>Except</i>
4	<i>Access</i>	<i>Except</i>
5	<i>Adapt</i>	<i>Adopt</i>
6	<i>Addition</i>	<i>Edition</i>
7	<i>Affect</i>	<i>Effect</i>
8	<i>Alternate</i>	<i>Alternative</i>
9	<i>Amiable</i>	<i>Amicable</i>
10	<i>Appraise</i>	<i>Apprise</i>
11	<i>Ascent</i>	<i>Assent</i>
12	<i>Avoid</i>	<i>Evade</i>
13	<i>Bail</i>	<i>Bale</i>
14	<i>Berth</i>	<i>Birth</i>
15	<i>Beside</i>	<i>Besides</i>
16	<i>Boast</i>	<i>Boost</i>
17	<i>Bought</i>	<i>Brought</i>
18	<i>Carton</i>	<i>Cartoon</i>
19	<i>Check</i>	<i>Cheque</i>
20	<i>Cite</i>	<i>Site</i>
21	<i>Coast</i>	<i>Cost</i>
22	<i>Commitment</i>	<i>Commission</i>
23	<i>Complement</i>	<i>Compliment</i>
24	<i>Confidant</i>	<i>Confident</i>
25	<i>Continual</i>	<i>Continuous</i>
26	<i>Credible</i>	<i>Creditable</i>

56	<i>Respectable</i>	<i>Respective</i>
57	<i>Role</i>	<i>Roll</i>
58	<i>Sever</i>	<i>Severe</i>
59	<i>Sole</i>	<i>Soul</i>
60	<i>Successful</i>	<i>Successive</i>
61	<i>Suit</i>	<i>Suite</i>
62	<i>Vary</i>	<i>Very</i>
63	<i>Vacation</i>	<i>Vocation</i>
64	<i>Ware</i>	<i>Wear</i>
65	<i>Weather</i>	<i>Whether</i>

Structure of Question Paper with Allocation of Marks

- | | | |
|------|---|-----------------|
| I. | A. Theory question based on Segment 1 | Marks 5 |
| | B. Theory question based on Segment 1 | Marks 5 |
| II. | Objective Questions based on Segment 2 | Marks 10 |
| III. | Write Any Two out of Three of the following letters (Segment 3: points 1, 2, 3, 4, 5, 6, 7) | Marks 16 |
| IV. | Write Any Two of the following letters (Segment 3: points 1, 2, 3, 4, 5, 6, 7) | Marks 16 |
| V. | Objective question based on (Segment 3: Point 8: Vocabulary) | Marks 10 |
| VI. | Precise Writing | Marks 8 |

GUJARAT UNIVERSITY

ACCOUNTANCY AT F.Y.B.COM. With Effect From June-2006.

Financial Accounting : General

1. Consignment.
2. Joint Venture (Excluding Conversion of Consignment into Joint Venture.)
3. Accounts from Incomplete Records : Conversion Method only (Use of ratios to find out missing data is not expected).
4. Dissolution of partnership firm and insolvency including gameel vs Murray
5. Piecemeal Distribution of cash.
6. Conversion of partnership firm into a company (in the books of vendor/firm.)
7. Investment Accounts: Accounting for interest bearing (Fixed Earning) securities in the Books of Investor only.
8. Insurance Claims: Claims for loss or stock & fixed assets, claim for loss of profit or consequential loss.
9. Branch Accounts. (excluding Foreign Branch)
10. **Computerised Accounting:** Introduction ; various components of a computer including Hardware and Software, Features of a computer, role of computer in accounting, Accounting information system vs. Management Information system; Selection of the best software for the business; Advantages and disadvantages of a computer system; Tally software system (7.2 version).

Notes:

1. A multiple choice question (divided into 5 sub-questions) carrying 20% marks shall be asked as a compulsory question, requiring the students to select correct option supported by necessary Workings/Explanations.
2. Practical Problems (in addition to the Multiple Choice Question) Carrying not less than 60 % marks shall be asked
3. In internal marks 10 marks (out of 30 marks) to be allotted for Practical Work in Tally Programme.
4. Each student should be given minimum 5 hours practical training on computer during the year.
5. The collage has to establish a computer lab with 1 computer for every 50 students.

GUJARAT UNIVERSITY
ADV. ACCOUNTANCY -I at F.Y. B.Com.

Financial Accounting : Corporate Accounting

1. Issue and forfeiture of shares (including pro-rata distribution, buy-back of shares): Meaning of Potential equity shares and Sweat equity shares.
2. Underwriting of shares and Debentures (accounting in the books of company.)
3. **Alteration of share capital:** Sub-division/Consolidation of shares; Conversion of shares into stock and its re-conversion; Redemption of Redeemable Preference Shares under sec. 80 of the Companies Act, 1956: issue of Bonus Shares as per the guidelines; in force on 31st March of the preceding academic year. Capital Reduction (excluding preparation of Scheme of Internal Resolution.)
4. Purchase of business by a company (including Profit prior to incorporation.)
5. Company Final Accounts (only vertical presentation; calculation of managerial remuneration is not expected.)
6. Revenue Accounts of General Insurance Companies (in vertical form.)
7. Indian Accounting Standards : AS-1, AS-2, AS-5, AS-6, AS-9 & AS-10 (practical problems are not expected; Only short theoretical questions to be asked.)

AS-1: Disclosure of Accounting Policies.

AS-2: Valuation of Inventories.

AS-5: Net profit or loss for the period, Prior-period items and Change in Accounting Policies.

AS-6: Depreciation Accounting

AS-9: Revenue Recognition.

AS-10: Accounting for Fixed Assets.

Notes:

- (i) A multiple choice question (divided into 5 sub-questions) carrying 20% marks shall be asked as a compulsory question, requiring the students to select correct option supported by necessary working / explanations.
- (ii) Practical problems (in addition to the Multiple Choice Question) carrying not less than 60% marks shall be asked.

Gujarat University
Syllabus F. Y. B.Com.
BUSINESS ORGANISATION AND MANAGEMENT
Syllabus prescribed for First Year B.Com.
Effective from June, 2006

Objective : *To familiarise the students with the basics of Principles of Management and E-commerce in order to comprehend its potential.*

- 1. Management :** **10%**
Introduction, Nature, Process, Functions and Significance – Development of Management Thoughts – Managerial Roles of Mintzberg. Taylor's scientific Management, Fayol's contribution in management.
- 2. Planning :** **15%**
Nature – Components of Plans (Mission, Objectives, Strategies, Policies, Procedures, Rules, Programmes – Planning Premises – Barriers to effective planning Decision Making – Its Stages and Techniques – Strategic plans, Standing plans – Management by Objectives (MBO), Basic features, steps, Merits and Limitations.
- 3. Organising :** **15%**
Meaning, Process, Importance, Principles.
Departmentation – Bases of Departmentation – Authority, Power and Responsibility. ~ ~ ~
Types of Organisation : Matrix Organisation, Committee Organisation, Informal Organisation. Their meaning, merits and demerits.
- 4. Motivating :** **15%**
Meaning, Nature, Importance – Maslow and Herzberg's theories of Motivation – Leadership – Meaning and nature, Leadership styles, Likert's system – Leadership Continuum – Theory X and Theory Y, Theory Z.
- 5. Controlling :** **15%**
Meaning, Nature, Importance – Span of Control – Types of Controls – Characteristics of effective control system.
A very brief idea about Control Techniques like Ratio Analysis – Break even Analysis – Budgetary Control, -- PERT and CPM

Page No 1

6. **Management of Change :** **15%**
Concept, Nature and Process of a Planned Change – Resistance to change – Management in a changing environment.
7. **Internet and Commerce :** **15%**
Concept of Internet – E-commerce practices vs. traditional business practices – Benefits of E-commerce to organisation, consumers and society – limitations of E-commerce – Management issues relating to E-commerce – Concept of b2b, b2c, c2c, b2g, g2gh, g2c.

Note : 20% weightage is to be given to objective questions covering whole syllabus.

Book Recommended :

- (1) *Koontz and Weirich : Essentials of Management – Tata McGraw Hill, New Delhi*
- (2) *Stoner and Freeman : Management – Prentice Hall of India, New Delhi*
- (3) *Hampton, David R : Modern Management – McGraw Hill, New York*
- (4) *Peter Drucker : Management Challenge for 21st Century – Butterworth Heinemann – Oxford*
- (5) *Fred Luthans : Organisational Behaviour – McGraw Hill, New York*
- (6) *Ansoff H I : Corporate Strategy – McGraw Hill, New York*
- (7) *Louis A. Allen : Management and Organisation – McGraw Hill, Tokyo*
- (8) *Agarwala Kamlesh N and Agarwala Dceeksha : Business on Net – Introduction to E-Commerce – MacMillan India, New Delhi.*

GUJARAT UNIVERSITY
Syllabus – F.Y.B.Com
ADVANCED STATISTICS PAPER – I
Principal subject / Subsidiary subject
Effective from June 2006.

- 1.* 1.1 Function**
Concept of a function of a single variable, (linear, quadratic and exponential functions only.) Domain, co-domain and range of a function. Types of function. Equal functions, Real function Concept and determination of break even point. Examples
- 1.2 Limit and Continuity**
Concept of limit & continuity of a function, Rules of limit (Without Proof) Examples of limit & continuity of $f(x)$, where $f(x)$ is a polynomial of x , rational function of two polynomials of x .
- 1.3 Differentiation.**
Definition of a derivative of a function. Derivative of functions $1/x, \sqrt{x}, ax+b, ax^2+bx+c$, etc. by definition. Rules of derivative (Without Proof). Derivatives of functions of the type x^n, e^x, a^x and $\log x$ (Without Proof).
Examples based on the rules for the above functions. (20%)
- 2* 2.1 Permutations and Combinations**
Basic idea of permutations and combinations with simple illustrations. Formulae for ${}_nP_r$, and ${}_nC_r$ (Without Proof) with examples, Use of results
 ${}_nC_r + {}_nC_{r-1} = {}_{n+1}C_r$ and
 $r[{}_nC_r] = n \cdot [{}^{n-1}C_{r-1}]$ in examples.
- 2.2 Mathematical Induction and Binomial theorem.**
Simple illustrative problems based only on Principal of mathematical induction. Binomial theorem and its proof using mathematical induction. Binomial expansion of $(x \pm a)^n$ where n is a positive integer; Characteristics of Binomial Expansion, its application in simple examples. (20%)
- 3* 3.1 Probability Theory.**
Definitions of Random Experiment, Sample space (With simple illustrations), Events, Mutually exclusive events, Equally likely events, Exhaustive events, Dependent events and Independent events, Mathematical, Statistical and Axiomatic definitions of probability Theorems and corollaries of addition and multiplication laws of probability (Without Proof). Simple numerical examples of probability. Bayes theorem (Without Proof) and examples up to 3 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, Mathematical expectations of sum and product of two independent and dependent random variables and its properties. Definition of raw and central moments of a discrete random variable upto order four. The relationship of raw moments with central moment (Without Proof). Numerical examples. (20%)

- 4* 4.1 Probability Distributions**
Poisson and Hypergeometric distributions properties and application of these distributions, Derivation of mean and variance of these distributions. Simple numerical examples. (The value of e^{-m} should be given.)
- 4.2 Quadratic Equations**
Solutions of a quadratic equation $ax^2+bx+c = 0$ where $a \neq 0$, sum and product of the roots of the equation, Nature of roots from the value of discriminant Δ , Examples. (20%)
- 5* 5.1 Decision Theory.**
Meaning and Basic structure of decision theory, classical basis of pay-off matrix models, pay-off matrix under conditions of risk, Expected value, Maxi-mini, Maxi-max, Horwitch and Laplace criteria to decide best strategy, Expected Monetary Value (E.M.V), Expected Value of Perfect Information (E.V.P.I.), Examples.
- 5.2 PERT and CPM**
Meaning and characteristics of PERT, PERT chart with explanation of Activities and Events, D.R. Fulkerson's rule for numbering the events, Dummy activity, Expected activity time, expected and cumulative expected time, Earliest Start Time (EST), Earliest Finish Time (EFT), Latest Start Time (LST), Latest Finish Time (LFT); Float Time. Meaning of Critical Path Method (CPM), Difference between PERT and CPM, uses and limitations of PERT and CPM Examples. (20%)

*** References Books :**

- (1) Goon, Gupta, Dasgupta : "An outline of Statistical Theory" Vol-I and II, World Press, Calcutta (1980)
- (2) Sancheti & Kapoor : Business Statistics, Sultan Chand & Sons, New Delhi.
- (3) Sancheti & Kapoor : Business Mathematics, Sultan Chand & Sons, New Delhi.
- (4) J.K.Sharma : "O.R.Theory and Applications" Macmillan India Ltd. 2nd edition (2003)
- (5) D.N. Elhance : Fundamentals of Statistics.
- (6) Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, Delhi.
- (7) Levin and Rubin : "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi, (7th edition)
- (8) Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd. (2nd edition) 2000

GUJARAT UNIVERSITY
F.Y.B.COM
BANKING & FINANCE –I (JUNE 2007)
(PRINCIPAL & SUBSIDIARY)

1. Definitions of Banker and customer –Banker –Customer relationship- Types –of Commercial banks - Traditional & non-traditional functions of Bank (15%)
2. Opening an account-procedure, importance of introducer in opening an account-Types of customers-Precautions to be taken by the banker in case of different types- 1.Minor 2. Partnership firm 3. Joint account 4. Non trading institutions 5. Co-operative societies (20%)
3. Types of accounts – current, saving, fixed deposits, recurring, automatic reinvestment schemes – Procedures relating to their opening, operating and closing. Provision and payment of interest (15%)
4. Cheques – meaning – characteristics of a cheque – types of cheques – crossing of a cheque – types and effects of crossing of cheques- Dishonor of a cheque – consequences of wrongful dishonour, meaning and types of endorsement (20%)
5. Different means of remittances – demand draft – mail transfer – Telegraphic and telephonic transfer, credit card, ATM (Automated Teller Machine) tele banking, inter linked branch banking, online banking, computerisation in banking sector activities . (20%)
6. Bills of Exchange and Promissory Notes-Definitions-Clearing House-Kinds of Bills of Exchange –Acceptance and type of acceptance –presentment-Dishonour of an instrument noting and protest –Acceptance or honour .Holder and Holder in due course –Endorsements and types for endorsements (10%)

Note : Practical :

- * Visit to a bank and awareness about various traditional and modern functions of a bank, (How to fill slipbook, how to write cheque, how to fill a form to for issue of draft etc.)
- * Submission of a report on visit to a bank.
- * Maximum 5 marks be allotted for bank visit & report submission.

Books recommended ;

1. Banking Law and Practice-M.L.Tanna
2. The law & practice of Banking Mugali V.N.
3. Law Practice of Banking by Mitra R.M.
4. Money & Banking by Mitra Rabindranath & Roy/H
5. Banking in India by Panandikar / S.G.Fundamental of Banking Theory & Practice by Basu A.K.
7. Practical Banking advances by Bedi & Harikar

ENGLISH

COMPULSORY ENGLISH (FOR 2007-2008 - & Until further notice)

Compulsory English course for F.Y.B.A. Examinations of March/April 2007 onwards

Bridge Course for 'B' stream of F.Y.B.A., F.Y.B.Com. and F.Y.Drama, F.Y.B.Sc.

Bridge course is to be given at the outset to the students enrolling in 'B' Stream. They have different levels of proficiency in English and so need to be brought on par. It is suggested to have 21 lectures, each of 45 minutes before the beginning of the teaching of regular syllabus. The said course should have a pre-test to judge the standard of the entrants. It should also have a post-test to judge the student's progress.

The following components and an approximate number of 21 lectures (of 45 minutes each) are suggested. However, the teacher would be well advised to lay stress on those items in which a particular group (as would be evident from the pre-test) is weak. The following list should be seen more as a guideline than as a fixed syllabus.

Components	Approximate no. of teaching sessions
1. Use of Dictionary (Letter of the alphabet and the alphabetical order)	2
2. (i) Parts of Speech : Noun, Pronoun, Verb, Preposition, Conjunction	-
(ii) Articles	2
(iii) Person, First Person, Second Person and Third Person	6
(iv) Number : Singular and Plural	
(v) Auxiliaries : be, have, do	3
3. Types of sentences : Assertive, Negative, Interrogative, Imperative and Exclamatory	1

PAPER STYLE FOR :

F.Y.B.A., F.Y.B.Com. & F.Y.B.Sc. Examination

Stream 'A' / 'B' and English Medium

Unit-1. Text : An Anthology of prose and poetry **20 Marks**

Prose Section : [Short Notes : 10 Marks. Short Answer Questions 10 Marks]

Poetry Section : [Short Answer Questions Only] **10 Marks**

[N.B. Poems may be prescribed giving only the titles]

Unit-2 : Listening : [to be tested only as internal evaluation]

2(a) Listening to dialogues.

2(b) Listening to short passages and taking notes

[N.B. : No Marks are assigned for University Question Paper]

**Unit-3 : Reading : Unseen Passages for Comprehension
(Elementary Level)**

10 Marks

[N.B. : Vocabulary based question (s) such as make sentences using given words/phrases, selected from the passage may be asked]

Unit-4 : Writing : Paragraph Writing

10 Marks

Unit-5 : Spoken English (for practice only. Not to be tested.)

(a) Accent : Division of words into syllables.

Accent on words in individual words.

(To be introduced with reference to the use of dictionary)

(b) Greetings in everyday conversation

(c) Polite requests; question, short questions, short answer.
and questions tags.

Unit-6 : Grammar : Usage and Textual Vocabulary

20 Marks

Following items will be revised and reinforced :
articles, tenses, prepositions, verbs.

F.Y.B.A. & F.Y.B.Com. Examination

Stream 'B'

Prose Section :

Text for Academic Year : 2007-2008.

Portraits in Prose

An anthology of Biographical Sketches - Ed. : S. Jagadisan [Orient Longman]

Omit lessons 6, 7, 9 & 12.

Poetry Section : Following Poems are Prescribed :

1. I Had a Dove - Keats
2. She Dwelt among the Undrodden Ways - Wordsworth
3. Under the Green Wood Tree - Shakespeare
4. Where the mind is without fear - Tagore
5. The Road not Taken - Frost

F.Y.B.A., F.Y.B.Com. & F.Y.B.Sc. Examination

Stream 'A'

Text for Academic Year : 2007-2008

Text : Ten Mighty Pens : Ed. K. A. Kalia (OUP)

Lessons : 1 to 4 & 7 to 9

Poems : The following Poems are Prescribed :

1. Daffodils - William Wordsworth
2. The Tiger - Blake
3. Stopping by the Woods - Frost
4. Where the Mind Is Without Fear - Tagore
5. The soul's prayer - S. Naidu

Unit-1 (B) [Only for those who are studying in English Medium]

Text : An Unabridged or abridged novel instead of prose anthology

[Short Notes : 10 Marks

Short Answer Questions or General Question :

10 Marks

Text : The Guide - R. K. Narayan (Unabridged)

Poetry Section :

Poems in Course : Same as for 'A' Stream

Gujarat University

FIRST YEAR B.COM.

Syllabus

COMPUTER IN BUSINESS OPERATION – PAPER – I

Marks Allocation: Theory – 50% and Practicals – 50%

(with effect from June' 2008)

- 1 COMPUTERS: (20%)**
- (i) Basic structure of computer -- Different types i.e. Personal Computer, Micro Computers, Mini Computers, Mainframes Computers, Super Computers.
 - (ii) CPU – block diagram
 - (iii) Peripheral Devices
 - ◆ Memories:
 - ◆ Internal Memories: Primary or Main memory, RAM, DRAM, ROM, PROM, EPROM, EEPROM.
 - ◆ External or Auxiliary Memory:
Storage devices and Media: (Sequential access and direct access devices) Floppy disk, Hard disk. CD. DVD.
 - ◆ Input Devices: Keyboard, Mouse, Scanners, MICR, OMR.
 - ◆ Output Devices: VDU, Printers – Impact & Non-Impact.
- 2 OPERATING SYSTEM: (10%)**
- Types of Operating System: Multitasking operating system Multi-user operating system.
Working with-in Windows-XP Operating System
- ◆ Keyboard shortcuts, desktop, to create, move, delete, cut and copy, rename printing files, folders. Use of recycle Bin.
 - ◆ System tools: Back-up, Disk Cleanup, Disk Defragmenter. System Information.
- 3 OFFICE AUTOMATION AND TOOLS: (5%)**
- (i) Advantages of office automation, office automation functions.
 - (ii) Tools of office automation:
 - a) Tally Accounting Software (40%)**
Tally Fundamentals
 - ◆ Features of Tally
 - ◆ Tally Startup Screen
 - ◆ Tally Screen Components
 - ◆ Mouse/Keyboard Conventions.
 - ◆ Switching between Screen Areas.

 - Maintaining Company Data
 - ◆ Create Company
 - ◆ To Select a Company
 - ◆ To Shut a Company
 - ◆ To Alter a Company details.

 - Tally Accounting
 - ◆ Basic Functions of Tally Accounting System
 - ◆ Create and Maintain charts of Accounts
 - ◆ Enter Opening Balance as into the Ledger.
 - ◆ Understanding Classifications of Groups & Ledger.

- ◆ Displaying Groups in Charts of Accounts.
- ◆ Altering Groups
- ◆ Deleting Groups
- ◆ Create a Company Ledger and Opening Balanace
- ◆ Adding Single Ledger.
- ◆ Adding Multiple Ledger.
- ◆ Altering & Displaying Ledgers.
- ◆ Deleting Ledgers.
- ◆ Verify the Ledger & Opening Balances.
- ◆ Introduction to F11 features.
- ◆ Introduction to F12 configuration

Tally Vouchers.

- ◆ Following the Golden Rules of Accounts.
- ◆ Personal Accounts: Debit the receiver and Credit the giver.
- ◆ Real Account: Debit What comes in Credit what goes out
- ◆ Nominal Account: Debit all Expenses/Loses Credit all Income/Gains

Accounting Vouchers

- ◆ Create & Amend Voucher Format
- ◆ Use of Vouchers to Enter Transactions into Ledgers.
- ◆ Describe Non- Accounting Vouchers.
- ◆ Accounting Vouchers are:-

F4	Contra Voucher
F5	Payment Voucher
F6	Receipt Voucher
F7	Journal Voucher
F8	Sales Voucher / Invoice
F9	Purchase Voucher/ Invoice
Ctrl + F8	Credit Note Voucher
Ctrl + F9	Debit Note Voucher
F10	Reversing Journals
Ctrl + F10	Memo Voucher
	Optional Voucher
	Post Dated Voucher

Display Reports

Financial Reports
Inventory Reports

Financial Reports

- ◆ Statutory Reports
- ◆ MIS Reports

Statutory Reports

- ◆ Balance Sheet
- ◆ P & L Account
- ◆ Trial Balance
- ◆ Sales Register
- ◆ Purchase Register
- ◆ Journal Register

- ◆ Cash Book
- ◆ Bank Book
- ◆ Ledgers

MIS Reports

- ◆ Receivables
- ◆ Payables
- ◆ Cost Center Reports
- ◆ Ratio Analysis
- ◆ Cash Flow
- ◆ Funds Flow
- ◆ Day Book
- ◆ Group Summary (Trial Balance for a Particular Group)
- ◆ Group Vouchers (Vouchers for a Particular Group)

b) HTML (25%)

Basics of HTML

- ◆ Introduction to HTML
- ◆ Creating an HTML Document

Formatting text with HTML

- ◆ Paragraph Formatting with HTML
- ◆ Character Formatting with HTML
- ◆ Comparing Procedural and Descriptive Formatting

Adding local and remote links

- ◆ Adding Local and Remote Links
- ◆ Adding Internal Links with the Named Anchor Tag

Adding graphics

- ◆ Linking and Embedding Graphics

Creating lists in HTML

- ◆ Creating Lists and Nested Lists

Creating tables in HTML

- ◆ Creating and Modifying Tables
- ◆ Creating Advanced Table Elements

Setting Body and Background Attributes

- ◆ Setting Background and Text Colors

Practicals:

- | | |
|------------------------------|-----|
| a) Tally Accounting Software | 50% |
| b) HTML | 50% |

Note: Students will have to give practical examination of Tally and HTML.

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