

**FY BCom (Ext) 13**  
**GUJARAT UNIVERSITY**  
**SYLLABUS**  
**COMPULSORY ENGLISH**  
**(For 2010–2011 & Until Further Notice)**  
**Compulsory English Course for F.Y.B.Com. Examination of**  
**March/April, 2010 onwards**

**Paper Scheme for**  
**General Stream and English Medium**

**Unit 1 : Text :**

Prose Section :

[Short Notes : 10 marks]

[Short-Answer Questions : 10 marks]

Poetry Section : [Short-Answers Questions only]

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

**Unit-2 : Listening :** [To be tested only as an 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)

[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

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

( a ) Accent : Division of words into syllabus. Word accent.

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

( b ) Greetings in everyday conversation

( c ) Polite requests, questions, short questions, Short answers and question tags.

**Unit 6 : Grammar, Usage and Textual Vocabulary :**

Following items will be revised and reinforced,

Articles, Tenses, Preposition and Verbs.

**Texts for F.Y.B.Com. Examination**

**General Stream :**

**Text : Chinari : An Anthology of Prose & Poems :**

Editors : Neena Kaul and Renu Anand, Foundation Books Pub.

(Chapters 2, 4, 16 & 17 not to be considered for examination).

**English Medium :**

**Text : Prose and Poetry for the Young Reader :**

Editors : D. K. Sebastian & A. G. Xavier, Macmillan Publication.

(Prose : Lessons : 1 to 10, Poetry : 3 to 10).

**FY BCom (Ext) 14**  
**GUJARAT UNIVERSITY**  
**F. Y. B. COM : NEW SYLLABUS**  
**ECONOMICS 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 cost 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 maximisation 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, Quasi-rent  
Wages : Determination of wage under perfect competition. Effect of minimum wages.  
Profit : Risk and uncertainty theory of profit.

**F. Y. B. COM : ACCOUNTANCY (COMPULSORY)**  
**FINANCIAL ACCOUNTING : GENERAL**  
**(Effective from : June 2006)**

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 Gamel v/s Murray.
5. Piecemeal Distribution of Cash.
6. Conversion of partnership firm into 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 v/s Management Information system; Selection of the best software for the business; Advantages and disadvantages of Computer system; Tally software system (7.2 version)

**Notes :**

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

**F. Y. B. COM**  
**BUSINESS ORGANISATION AND MANAGEMENT**  
**(Effective from : June 2006)**

Objective : *To familiarize 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** - Basics 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
- 6. Management of Change :** **15%**  
Concept, Nature and the Process of a Planned Change - Resistance to Change - Management in a changing environment
- 7. Internet and Commerce :** **15%**  
Concept of Internet - E-commerce practices v/s 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, g2g, g2c.

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

**Books 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 Organisation - McGraw Hill, Tokyo*
- (8) Agarwala Kamlesh : *Business on Net : Introduction to E-Commerce - MacMillan India, New Delhi and Agarwala Deeksha*

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**F.Y.B.COM.**  
**COMMERCIAL COMMUNICATION**  
**GUJARAT UNIVERSITY**  
**Segment One**  
**Communication**

(Effective from June : 2006)

**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
- ( 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
- ( ix ) Body of the letter
- ( x ) Complimentary close

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- ( iii ) Reference Number
  - ( iv ) Confidential or personal Note
  - ( v ) Inside Address
  - ( vi ) Attention Line
  - ( vii ) Salutation
  - ( viii ) Subject
  - ( xi ) Signature
  - ( xii ) Post Script
  - ( xiii ) Enclosures
  - ( xiv ) Identification Initials
  - ( xv ) Carbon copy note
- ( c ) **Style or format letter :**
- ( i ) The indented From
  - ( ii ) The Full-Block From
  - ( iii ) The Semi-Block From
  - ( iv ) The Modified Block From
  - ( v ) The Hanging Indented From
- ( 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 Letter :

- ( 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 Letter :

- ( 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

##### List of commonly confused and misused words :

- |               |             |                 |            |
|---------------|-------------|-----------------|------------|
| (1) Aboard    | Abroad      | (34) Deprecate  | Depreciate |
| (2) Abstain   | Refrain     | (35) Descent    | Dissent    |
| (3) Accept    | Except      | (36) Draft      | Draught    |
| (4) Access    | Excess      | (37) Economic   | Economical |
| (5) Adapt     | Adopt       | (38) Eligible   | Illigible  |
| (6) Addition  | Adition     | (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    |

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

### Structure of Questions Paper with Allocation of Marks

( 1 ) ( a )	Theory question based on Segment 1	Marks 5
( 1 ) ( b )	Theory question based on Segment 1	Marks 5
( 2 )	Objective questions based on Segment 2	Marks 10
( 3 )	Write any two out of three of the following letters (Segment 3 : Points 1, 2, 3, 4, 5, 6, 7)	Marks 16
( 4 )	Write any two out of three of the following letters (Segment 3 : Points 1, 2, 3, 4, 5, 6, 7)	Marks 16
( 5 )	Objective questions based on (Segment 3 Points 8 Vocabulary)	Marks 10
( 6 )	Precise Writing	Marks 8

### F. Y. B. COM : ADVANCED ACCOUNTANCY PAPER - I FINANCIAL ACCOUNTING : CORPORATE ACCOUNTING (Effective from : June 2006)

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 shares 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** will be asked as a compulsory question, requiring the student to select correct option supported by necessary working/explanation.
- (ii) Practical problems (in addition to the Multiple Choice Questions) carrying not less than **60% marks** shall be asked.

**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 function, real function Concept and determination of break even point. Examples.

**1.2 Limit and Continuity :**

Concept of limit and 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 derivative of a function Derivatives of the 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 permutation and combination with simple illustrations - Formulae for  ${}_n P_r$  and  ${}_n C_r$  (without proof) with examples, Use of results

(i)  ${}_n C_r + {}_n C_{r-1} = {}_{n+1} C_r$

(ii)  $r[{}_n C_r] = n [{}^{n-1} C_{r-1}]$  in examples.

**2.2 Mathematical Induction and Binomial theorem :**

Simple illustrative problems based only on Principal of mathematical induction - Binomial theorem and its proof by using mathematical induction. Binomial expansion of  $(x + a)^n$  where  $n$  is a positive integer; Characteristics of Binomial Expansion, its application in simple examples. 20%

**3\* 3.1 Probability Theory :**

Definitions of Random experiments, 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 laws of probability (without Proof). Simple numerical examples of probability Bayes theorem (withot 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, Defination of mathetical expectation of a discrete random variable, Mathematical expectation of sum and product of two independent and dependent random variables and its proberties. 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, 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.1), 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, New 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.