

FIRST B.Com.

1. Compulsory English
 2. Business Mathematics
- OR
3. Financial Accounting
 4. Business Economics
 5. Company Law
 6. Principles of Business Management
 7. Fundamental Elements of Entrepreneurship
 8. Implication of Information Technology in Business
- OR
- Human Resources Management

Above each Subject has One Question Paper
3 hours & 100 Marks

Paper-1.1 : Compulsory English

Text for Detailed Study

Text : Configurations Marks 30

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Publishers : Macmillan India Ltd.

(Note : Chapter Nos. 1,2,3,4,5,6,8,10,14 & 15 only should be taken up for the detailed study. Other chapters are not the part of syllabus.)

Evaluation :

1. Short Answer Questions (Two out of Four) Marks 10
2. Reference to context (Two out of Four) Marks 10
3. Objective / Multiple choice Tests Marks 10
(10 Questions of 1 Mark each)

Comprehension of an unseen passage Marks 20

(Length of passage ranging from 300 to 400 words. It should be selected from the field of Commerce & Education)

Evaluation should be done through Brief Answer Questions (10 Marks) and for the rest of marks exercises pertaining to the items of vocabulary & usages should be evolved from the passage in the manner of objective multiple choice tests.

Precis Writing Marks 10

(A separate passage of 200-250 words should be selected).

Expansion of Idea Marks 10

Basic Language Skills (Grammar & Usage) 20 Marks

1. Tenses 5 Marks
2. Subject-Verb Agreement Marks 5
3. Synthesis 5 Marks
4. Auxiliaries (Primary & Modal) Marks 5

**Preparing a Resume / Curriculum Vitae (C.V.)
as may be prepared for an application for a job.**

10 Marks

OR

A letter of Appointment Marks 10

Paper-1.2 : Business Mathematics

Chapter-1 SET THEORY Marks 10

Basic concept of set, methods of describing a set, types of sets, operations on sets, venn diagrams, cartesian product of two sets, rules of operations on sets, Rules of complementary set, Commulative rules, Associative Rules, Distributive Rules for union of sets and inpersections of sets, De-Morgan's Rules, Ex-amples of each rules.

Chapter-2 LIMIT 10 Marks

Introduction, Meaning of $x \rightarrow a$, $x \rightarrow 0$, $x >$, Limit of the function, Rules of Limit, Important limits (without proof)

$$(1) \lim_{x \rightarrow a} \frac{x^n - a^n}{x - a} = na^{n-1}, \quad x \neq a$$

$$(2) \lim_{n \rightarrow \infty} \left(1 + \frac{1}{n}\right)^n = e$$

$$(3) \lim_{h \rightarrow 0} \frac{a^h - 1}{h} = \log_e a, \quad h \neq 0$$

$$(4) \lim_{h \rightarrow 0} \frac{e^h - 1}{h} = 1, \quad h \neq 0$$

$$(5) \lim_{n \rightarrow \infty} \left(1 + \frac{1}{n}\right)^n = e$$

examples of each methods

Chapter-7 DETERMINANT

10 Marks

Introduction, Definition of Determinant or order second and third, Sub-Determinant or Minor and cofactor method of expansion of third or determinant, sarrus method, Properties of rules of determinants of order third, method for finding the solutions of system of two and three linear equation by crammer's method. consistency of three linear equations examples.

Chapter-8 MATRIX

10 Marks

Introduction, and Definition of matrix, types of matrix, Addition and subtraction of Matrices, Scalar, Multiplication of a Matrix, Multiplication of two matrices, Transpose and Inverse matrix. Solution of linear equation by using inverse of matrix. Examples of each method.

Chapter-9 INTERPOLATION AND

EXTRAPOLATION

Marks

10

Introduction, Definition and Meaning of Interpolation and Extrapolation, Uses of interpolation and Extrapolation. Assumption of Interpolation and Extrapolation, Operator (Δ , E , r , δ), Methods of interpolation and Extrapolation, Newton's forward Method, Newton's Backward Method, Binomial Expansion Method Lagrange's Method, Examples of each method.

Chapter-10 PRINCIPLE OF MATHEMATICAL INDUCTION

10 Marks

Introduction, Principle of Mathematical Induction, Proof of $\sum n$, $\sum n^2$, $\sum n^3$, by Principle of Mathematical Induction, Finding the sum of given progression by principle of Mathematical Induction. Examples of each method.

Paper-1.3 : Financial Accounting

- (1) **Accounts of Amalgamation of Partnership Firm**
 - (2) **Accounts of Conversion of Partnership Firm into company**
(Sale of firm's Business)
 - (3) **Accounts of Purchase (Acquisition) of Business**
 - (4) **Accounts of Piecemeal distribution of cash among partners**
 - (5) **Accounts of Joint Life Policy**
 - (6) **Accounts of Alteration in Share Capital**
(Guidelines of SEBI and Indian Companies Act-1956 - Subdivision and consolidation of shares - Conversion of shares into stock and stock into shares - Right shares - Bonus Shares)
 - (7) **Consignment Accounts**
 - (8) **Joint Venture Accounts**
 - (9) **Indian Accounting Standard - 1 & 2**
Concept - significance - history & development of accounting standards. (Main theme with brief explanation of India AS 1 & 2)
- Note : Maximum 20% Marks for theoretical questions**

Paper-1.4 : Business Economics

1. **Weightage** of marks must be considered.
2. **Study Topic** with help of diagrams as per applicability.

TOPICS

1. **Basic concepts :**
(1) Economics - Non Economics activities (2) Goods - services
(3) Wealth (4) Value and Price (5) Consumption
(6) Production Exchange (7) (8) Firm and Industry.
2. **Price Elasticity :**
Definitions, Factors, Importance, Average revenue, Marginal revenue and Price elasticity.
3. **Production Function :**
Nature, Factor Laws of output - increasing, Diminishing and Constant return, Optimal input Combination, Isoquant, Expansion path Economics region and Ridge Lines.

4. Production Cost Analysis :

Significance of production cost Analysis, Inter relation of cost output with reference to time Perspective.

5. Pricing Analysis

(A) Theoretical analysis

- (1) Equilibrium and Pricing of firm and group of short - run and long run under Perfect Competition.
- (2) Monopoly Types, Equilibrium and Pricing of firm, Multiplan and Price and output determination. Pricing and Equilibrium of firm during different Time Perspectives.
- (3) Price Discrimination Types, Conditions / Possibility, Profitability, Evaluation of P. D.
- (4) Monopolistic Competition - Equilibrium and pricing of firm and group during short and long period under monopolistic competition Excess capacity, Evils.
- (5) Oligopoly - Definition and features, Kinked demand curve and Price Rigidity.
- (6) Selling Costs - Nature Inter - Relationship of production cost & selling cost, effects & selling cost on Demand Curve.

(B) Practical Pricing :

Pioneer Pricing

Problems of Pricing of Oligopoly and Solution

6. Distribution of National Income :

- (1) Marginal Productivity theory of Distribution of National Income
- (2) Modern theory of rent - Quani rent.
- (3) Wage - Monetary wage - Real wage - factors of real wage, wagedetermination under perfect competition and Monopoly Exploitation of Labour.
- (4) Interest Meaning, Definitions, gross Interest - Net Interest factors of interest.
- (5) Profit - Nature Principles of Profit like - Risk, Uncertainty, Dynamic Market Imperfection Monopoly etc.

Paper-1.5 : Company Law

UNIT -1 Introduction to a Joint Stock Company :

Meaning, nature, Development, History of a company Act, corporate personality. Kinds of companies. Promoters and Promotion.

UNIT -2 Incorporation of a company

Memorandum of Association, Articles of Association. Prospectus, Capital Market, Stock transaction, Stock Exchange - meaning - nature, functions and utility. Organization of Stock Exchange. SEBI - meaning, function and role.

UNIT -3

Conduct and Proceeding of company meetings. Kinds, quorum, voting, resolution, minutes. Types of company meeting. Membership and Register of Members. Management of Company - Directors, Managing Director, Whole time Director, Company Secretary.

UNIT -4

Borrowing Powers, Mortgages and Charges. Prevention of Operation and Mismanagement. Winding up of a Company - Kinds and conduct - (with Voluntary Winding Up).

Paper-1.6 : Principles of Business Management

UNIT -1

(1) Introduction to Management

Concept, Nature, Process and Significance of Management and Role of Manager.

(2) An Overview of Functional Areas of Management

Production, Marketing, Personnel (Human Resource), Finance Concept and Importance only

(3) Evolution and Development of Management Thought

A brief introductory explanation about management school- Classical, neo-classical and scientific and modern approaches.

UNIT -2

(1) Decision Making

Planning areas of management and decision making -
Concept, Process, Bounded Rationality

(2) Management by Objectives

Concept, Process, Significance

(3) Production Management Production Planning & Control

Scope - Concept - Significance - Process - basic elements
(Routing, scheduling, despatching and follow up).

UNIT -3

(1) Motivation

Concept, Significance, Tools of motivation - theories of
Motivation (only Maslow's and Herzberg's theory is included).

(2) Leadership

Concept, Nature, Leadership Qualities, Styles, Leadership
Theories (only Tannenbaum and Schmidt and Likert's System
is included).

(3) Co-Ordination

Concept, Nature, Characteristics, Importance, Guiding
Principles.

UNIT -4

(1) Management Control

Concept, Significance, Process, Areas of Control, Techniques
of control - Traditional and Modern.

(2) Management of Change

Concept, Nature, Process of planned change, Resistance to
change.

(3) Recent Trends in Management

Management Information System, Total Quality Management,
only concept of E_Commerce and E_Marketing.

Paper-1.7 : Fundamental Elements of Entrepreneurship

1. **Entrepreneurship As Introduction :**

Explanation of basic Terms only for Knowledge Entrepreneurship, Entrepreneurship, Research - Innovation - Entrepreneur, Leadership, Integrated Model, Follow up, Sustaining activity, Accountability Opportunities, swot Analysis, Venture capital, Seed Capital, Forex, Economics growth, Economics Development.

2. **Entrepreneur :**

Meaning & Definitions - Features, Basic functions with reference to Leadership, innovation, risk - bearing business Planning etc.

3. **Emergency of Entrepreneurial Class :**

- n Origin and Progress in India
- n Special measures of growth in India
- n Problem of inadequate growth - causes and remedial suggestions.

4. **Principles of Entrepreneurship's Behaviour's :**

- n Innovation Concept
- n Achievement Motive
- n Unbalance creating propensity.

5. **Entrepreneurship :**

- n Meaning and definitions, Features - factors.
- n Obstacles against Progress of Entrepreneurship
- n Principles of Entrepreneurship
(A) Economic (B) Sociological (C) Psychological

6. **Social responsibilities & Accountability**

toward various groups of Entrepreneurship

7. **Localisation of Industrial Enterprise :**

- n Various aspects for localisation of Industrial unit & Responsibilities of entrepreneur.
- n Analysis of Industrial Opportunities.
- n Selection and Importance Localisation - factors of Localisation

8. Environmental Aspects regarding Business and Industry.

Economic - Social - Technological - Competition Environment Analysis.

9. Establishment of new Industrial Unit :

- n Procedure and Important necessities
- n Financial Arrangement - Bankes, Special Institutions Ownership & borrowed Capital. Venture Capital - Various aspects - Progressive in India - Seed Capital Risk capital.

10. Contribution of Entrepreneurs :

Export Promotion & import Arragement with refiner to Globalisation, Economic Development - Employment - Regional Balance & Social Stability forex Earing.

11. Entrepreneurship Development Programmes EDPS in India :

Fundamental facts - Objectives - and need of EDPS, Stages, Qualities of Entrepreneurship, Institutional efforts for growth of Entrepreneurship EDPS in Gujarat.

12. Progress of most Prominent Enter Pressers and their contribution in Industrial growth - in like - India.

Jamsedji Tata, J.R.D. Tata, Ratan Tata, Dhirajlal Ambani Group, Karsanbhai Patel, Aziz Premji, Narayan Murti - etc, need and progress of female Entrepreneurs in India.

Paper-1.8 : Implication of Information
Technology in Business

Unit No	Topic	Detail	Marks
1.	Computer Basic	Definition of Computer Block Diagram of Computer Characterisitic of Computer Generation of Computer Analogue Computer Digital Computer Mini, Micro, Mainframe, Super Hybrid Computer	25

	‣ Inputer Devies	25
	- Key Board	
	- Mouse	
	- Scanner	
	- MICR	
	- Micro Phone	
	- Bar Code Reader	
	- Touch Screen	
	‣ Output Devices	
	‣ Visual Display Unit (VDU)	
	- CRT Monitor	
	- LCD Monitor	
	‣ Printers	
	‣ Impact	
	- Dox Matrix Printer	
	‣ Non Impact	
	- Inkjet Printer	
	- Laser Printer	
	‣ Storage Devices and Type of Memory	
	- RAM, ROM, PROM, EPROM, EEPROM	
	- Floppy Disk	
	- Hard Disk	
	- CD	
	- DVD	
	- Zip Drive	
	- Pen Drive	
2. Number System & Codes	‣ Conversations	10
	- Decimal, Binary, Octal, Hexadecimal Number Systems (Intercoversation) of only integer numbers between number systems)	
	‣ What are ASCII, BCD & EBCDIC	
	‣ Where & Why these codes are used ?	
3. Internet Basic	‣ Internet concept	10
	‣ Internet Service	
	- E-mail (Electormic Mail)	
	- Chatting	
	- Conferencing	
	- Internet telephony	

	Internet connection methods	25
	- Dial up Connection	
	- Leased line connection	
	Addressing	
	- IP Addressing	
	- DNS	
	Overview	
	- FTP	
	- Gopher	
	- WWW	
	- Web Browser	
2. HTML	Use of HTML Document	10
	HTML Document Structure	
	Document tag	
	<HTML></HTML>	
	<HEAD></HEAD>	
	<BODY></BODY>	
	<TITLE></TITLE>	
	<!-- -->	
	Text formatting Tag	
	<H1></H1> TO <H6></H6>	
	<P></P>	
	<PRE></PRE>	
		
	<U></U>	
	<I></I>	
	<T></T>	
	<STRIKE></STRIKE>	
	<BIG></BIG>	
	<BASE>	
		
	<SMALL></SMALL>	
		
	<BASEFONT></BASEFONT>	
	<BLINK>	
	<MARQUEE>	
	Creating Link with other Pages	
	<A>	

	‣ Line Braks	
	‣ 	
	‣ <HR>	
	‣ List Creation	
	‣ 	
	‣ 	
	‣ 	
	‣ <DL></DL>	
	‣ <DT>	
	‣ <DD>	
	‣ Image Handling in HTML	
	‣ 	
	‣ <AREA></AREA>	
	‣ <MAP></MAP>	
	‣ Table Creation	
	‣ <TABLE></TABLE>	
	‣ <TR>	
	‣ <TH>	
	‣ <TD>	
	‣ <CAPTION>	
	‣ Frames	
	‣ FRAME	
	‣ FRAMESET	
3. Practical	‣ MS-Word	30
	‣ Editing, Font formatting paragraph formatting, Page set up & printing document	
	‣ MS-Excel	
	‣ Preparing work sheet, Formatting cell, Page set up, Building formulas, Library functions (Sum(), average(), Count(), left(), right(), mid(), if(), or(), and(), not(), date(), now(), time()).	
	‣ HTML	
	‣ Designing web page using HTML	
		TOTAL MARKS 100

Passing Standard :

Minimum 25 Marks in Theory and Minimum 11 Marks in practical.

Exemption Minimum 44 Marks in (Theory + Practical)

Paper-1.8 : Human Resources Management

Unit - 1 25% Marks]

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(1) Introduction to Human Resources Management (HRM) :

Meaning - Concept - Characteristics - Objectives - importance and significance - Scope and functions of HRM. - Difference and comparison between Personnel Management - and Human Resource Management - HR Policies Principles and organisation - Evaluation and Development of HRM Role and duties of HR Manager A brief explanation of Human Resource Development (HRD).

(2) Human Resources Planning (HRP) :

Concept - Objectives - Types - Significance - Process and Pre requisites for HRP - HR information system.

(3) Job Analysis - Job Evaluation and Performance Appraisal :

Meaning - Definition - Types Process - Methods - application - benefits and limitation (Job design - Job description - Job Specification & Merit Rating - Meaning definition - Formats - differences).

Unit - 2 25% Marks]

[

(1) Recruitment - Selection - Placement & Induction of HR :

Meaning - Methods - Process & Procedure - Barriers and effectiveness - Promotion - Transfer and Demotion.

(2) Training & Development :

Meaning - Objectives - Significance - Nature Types of Training - Methods of Training - Training at different levels of Management (Workers of Board) - Training and development Programme - Evaluation of Training and development programme - suggestions to make training effective.

(3) Employee Morale and Discipline :

Meaning - Needs - Significance - Types - Factors - Steps and suggestions.

Unit - 3

Marks]

[25%

(1) Wage - Salary and Remuneration Administration and other Incentives : [Reword and comparison Management]

Meaning - Components - Structure and role of rewards and comparison Management - Theories and Methods of wage - (i) Time wage (ii) Piece wage (iii) Incentive wage system i.e. Halsey plan, Rowan Plan, Taylor's plan, Bedeaux Plan (without Practical examples) Factors influencing wage system - Importance of an Ideal wage system.

(2) Labour Security Health and Welfare :

Meaning - aims and objectives - essential - scope - affected factors - significance and importance - legal provision.

(3) Labour Absenteeism and Turnover :

Meaning - definition - causes - effects - problems and limitation - suggestions to reduce or to manage.

Unit - 4

Marks]

[25%

(1) Industrial Psychology :

Meaning - definition - Importance - Basic Principles - Scope

(2) Industrial Relation (IR) :

Concepts - aims - components - related parties - nature - scope - causes & effects of Industrial relations - Programmes and importance - suggestions to improve IR.

(3) Industrial Disputes :

Meaning - nature - causes - effect - remedies - provisions as per Industrial dispute Act for the settlement - Preventive measures - (i) Code of discipline (ii) collective bargaining (iii) co-operation in management (iv) grievance procedure and (v) union activities.

