

**SYLLABUS FOR FOUNDATION COURSE IN ENGLISH FOR BA/B.Com SEM 1&2  
(REGULAR STUDENTS) FOR THE ACADEMIC YEARS- 2019-20, 2020-21 & 2021-22.**

**❖ WRITTEN AND SPOKEN COMMUNICATION SKILLS (W&S)**

**Semester 1**

**Total credit- 03 : 03 hours per week**

**TEXT—*The Spectrum* (Macmillan)**

**\*Prose :**

1. On Saying Please
2. Go Kiss the World
3. The Night Train at Deoli

**\*Poetry :**

1. Sonnet 116
2. All Things Will Die
- 3.. Still I Rise

**\* Functional Writing.**

1. Writing Business E- Mails. ( Enquiries, Replies and orders)
2. Dialogue Writing. ( Inter-Personal Conversation : Congratulating and Responding to congratulations ; Compliments; Appreciation; Encouragement ;Asking for , giving and refusing permission)
3. Paragraph Writing

**❖ The teachers and question- setters are instructed to strictly adhere to the paper style and the distribution of marks.**

**Distribution of Marks for the University Exams:**

1) Short answer type questions from poems only 5 out of 7 ( answer in about 2 to 3 sentences)	10 marks
2) Long answer questions from prose only (1/2)	12 marks
3) Business E- Mails (1/2)	12 marks
4) A- Dialogue Writing (1/2) (8 marks)	16 marks

B- Paragraph Writing (1/2) ( 8 marks)

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TOTAL            50 marks

# WRITTEN AND SPOKEN COMMUNICATION SKILLS (W & S)

## Semester 2

Total credit- 03 : 03 hours per week

TEXT—*The Spectrum* (Macmillan)

### \* Prose

1. The Scientific Point of View
2. Karma
3. If You Are Wrong, Admit It

### \*Poetry :

1. My Grandmother
2. Where the Mind is Without Fear
3. Refugee Mother and Child

### \* Functional Writing.

1. Description (Person, Place, etc.)
2. Narration
3. Dialogue Writing ( Casual Conversation, Talking about the weather; Describing daily routine; talking about current activities ;Telephonic Conversation ; Answering the telephone and asking for someone ; taking and leaving messages; making inquiries on the phone)

❖ **The teachers and question-setters are instructed to strictly adhere to the paper style and the distribution of marks.**

### Distribution of Marks for the University Exams

1) Short answer type questions from poems only (answer in about 2 to 3 sentences) (5 / 7)	10 marks
2) Long answer questions from prose only (1/2 )	12marks
3) Description / Narration (1/2 )	12marks
4) A. Dialogue Writing (Casual: 1 /2) 8 marks	16 marks
B. Dialogue Writing (Telephonic: 1 /2) 8 marks	-----
TOTAL	50 marks

**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:I**

**COURSE CODE - CC -110A**

**BUSINESS ADMINISTRATION PAPER:1**

(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)

**UNIT :1 ADMINISTRATION & MANAGEMENT 15%**

Meaning, Definitions, Characteristics of Administration & Management, Importance of Administration & Management, Difference between Administration & Management, Managerial Roles. Management thoughts of Taylor & Henry Fayol (preliminary concept). Management thoughts by Indian Authors C.K.Prahalad & Vijay Govindrajan (Preliminary Concept)

**UNIT :2 PLANNING 20%**

Meaning, Definitions, Types, Importance. Strategic Planning: Meaning, Concept, Decision Making: Meaning, Types, Process.

**UNIT :3 ORGANISATION 15%**

Concept and Procedure, Meaning of Centralization & Decentralization, Difference between Centralization & Decentralization, Advantages & Disadvantages, Span of Control.

**UNIT :4 DIRECTING, LEADERSHIP & CO-ORDINATION 25%**

**Directing:** Meaning and Principles.

**Leadership:** Meaning, Definitions, Characteristics, Types of Leadership.

**Co-Ordination:** Meaning, Definitions, Characteristics, Importance, Types of Co-ordination

**UNIT :5 ENTREPRENEURSHIP DEVELOPMENT 15%**

Meaning, Characteristics, Need for Entrepreneurship Development. Process of Entrepreneurship Development. Role of Start-Up in Entrepreneurship Development.

Contribution of Indian Entrepreneurs J.R.D. Tata, D.H.Ambani and K. Narayanmurti.

**UNIT :6 CASE STUDY**

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:II**

**COURSE CODE - CC -210A**

**BUSINESS ADMINISTRATION PAPER:2**

(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)

- UNIT :1 MOTIVATION 20%**  
Meaning and Definitions, Tools of Motivation, Principles of Maslow and Herzberg.  
Theory X ,Y and Z.
- UNIT :2 COMMUNICATION 20%**  
Concept and Difference of Reporting and Communication, Network of  
Communication, Barriers to Effective Communication. Types of Communication.
- UNIT :3 THEORIES & MODELS OF BUSINESS COMMUNICATION 20%**  
Theories and Models of Business Communication, Barriers to and Improving Business  
Communication. Self -Development and Communication, Development of Positive  
Personal Attitudes.
- UNIT :4 CONTROL 20%**  
Meaning and Importance of Control. Methods: Break-Even Point (Theory only),  
Budgetary Control, Zero Based Budget, PERT, CPM Method.
- UNIT :5 EVENT MANAGEMENT 10%**  
Meaning, Nature, Scope, Significance, Components.
- UNIT :6 CASE STUDY 10%**

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:I**

**COURSE CODE - CE -125D**

**ELEMENTS OF BANKING & INSURANCE PAPER:1**

**(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)**

**Objectives:** To impart to the students the elementary knowledge of terminology, Concept, Definitions, Procedures and Principles in Insurance.

**ELEMENTS OF INSURANCE**

**UNIT :1 INSURANCE**

**25%**

Meaning of Insurance, its Definitions, Importance of Insurance, Functions of Insurance, Principles of Insurance & their application in Life, Fire & Marine Insurance.

**UNIT :2 LIFE INSURANCE**

**25%**

Definition, Advantages of Life Insurance, Procedure of taking Life Insurance Policy, Brief Introduction of Mediclaim Policy, Whole life policy and endowment policy, Procedure for the settlement of claims, Nomination and Assignment, Annuity and its types.

**UNIT :3 MARINE INSURANCE**

**20%**

Definition, Procedure of taking Marine Insurance policy, Warranties in Marine Insurance, Types of Warranties, and Types of Marine policies.

**UNIT :4 FIRE INSURANCE**

**20%**

Definition, Procedure of taking Fire Insurance policy, Types of Fire Insurance Policies, 12 (Twelve) Perils in Fire Insurance- as per Insurance Regulatory Development Authority (IRDA).

**UNIT :5 PRIVATIZATION IN INSURANCE 10%**

Concept, Merits and Demerits of Privatization.

**NOTE:** Practical based assignment on -

- (A) Visit to any local Insurance company.
- (B) Visit to insurance clients (Questionnaire)

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:II**

**COURSE CODE – CE -225D**

**ELEMENTS OF BANKING & INSURANCE PAPER:2**

(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)

**Objectives:** To impart to the students the elementary knowledge of terminology, Concept, Definitions, Procedures and Principles in Banking.

**ELEMENTS OF BANKING**

**UNIT :1 BANKING 25%**

Definition of Banking, Structure of Indian banking, Introduction of Reserve Bank of India and its Objectives, meaning of Scheduled and Non-Scheduled Banks, Scheduled Banks Duties to and advantages from Reserve Bank of India. Traditional and Non-traditional functions of modern commercial banks.

**UNIT :2 CO-OPERATIVE BANKS 25%**

Co-Operative Banks- State Co-Operative Banks, District Central Co-Operative Banks, Primary Co-Operative Credit Societies and Peoples Co-Operative Banks – three tire Structure, Functions, Weaknesses, Deference between Commercial and Co-Operative Banks.

**UNIT :3 CHEQUE 15%**

Cheque -its Meaning, Characteristics, Meaning and types of Crossing and Endorsement of Cheque (As per Banking Rules and Regulations), MICR Cheque.

**UNIT :4 REMITTANCES 15%**

Different means of Remittances: - Demand Draft, Letter of Credit and its Types. Credit Card. Debit Card, ATM (Automated Teller Machine), Cheque Deposit Machine & Cash Deposit Machine, Online Banking.

**UNIT :5 DIFFERENT TYPES OF BANK ACCOUNT 20%**

Meaning, Characteristics and Procedure to open the Current, Saving and Time Deposit Accounts, Introduction of Recurring and Non-Resident's Accounts.

**NOTE:** Practical Assignment based on-

(A) Visit to any Local Banks. (B) Visit to Bank Customers (Questionnaires)

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## Veer Narmad South Gujarat University

### Syllabus Effective for 2019-20

F.Y.B.Com.

Semester -1

Subject : Business Economics

#### Objective:

Objective of this syllabus is to introduce the First Year Students of Commerce faculty with various concepts of Micro Economics and its application in decision making for business.

#### Unit:1 Introduction of Business Economics

25%

- 1.1 Business Economics- Meaning, Characteristics and Scope
- 1.2 Basic Concepts of Business Economics- Opportunity Cost Concept, Incremental Cost Concept, Equi-marginal Concept, Discounting Concept and Time Perspective Concept
- 1.3 Introduction of Goals of Firm - (a) Economic Goals (b) Non-Economic Goals

#### Unit-2 Demand Analysis

25%

- 2.1 Demand – Meaning, Types, Law of Demand - Demand Function and Determinants of demand.
- 2.2 Price Elasticity of Demand and Income Elasticity of Demand – Meaning, Types, Methods of Measurement - Percentage Method and Point Method (Numerical Calculation through percentage method only)
- 2.3 Demand Estimation and Forecasting – Meaning, Significance, Methods (survey and Trend methods), Criteria for an ideal method of demand forecasting.

#### Unit-3 Supply Analysis and Production Function

25%

- 3.1 Supply- Meaning, Law of Supply, Elasticity of Supply – Meaning and Types with Diagram
- 3.2 Production Function- Meaning - Law of Variable Proportion- Economies and Diseconomies of Scale

#### Unit-4 Cost and Revenue Analysis

25%

- 4.1 Concept of Costs: Historical Cost, Replacement Cost, Accounting Cost and Economic Cost Direct and Indirect Cost, Opportunity Cost, Incremental Cost, (only Definition) Total Cost, Average Cost and Marginal Cost - Behaviour of Cost Curves in Short Run and Long Run
- 4.2 Total Revenue (TR), Average Revenue, Marginal Revenue – their relationship

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.Com.**  
**Semster-1**  
**Course Code - CC 105 A**  
**Financial Accounting Paper -1**  
**(Syllabus effective from Academic Year 2019-20 onwards)**

**Objective:**

- To impart basic accounting knowledge as applicable to business.
- To impart the further knowledge of concepts, theories and principles and their application in the subject of accounting.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
1	<p><b>Accounting Concepts &amp; Conventions : (Practical and Theory )</b></p> <p>I. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. Accounting Equation.</p> <p>II. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p>	25%
2	<p><b>Sale of partnership firm to a limited company : (Practical and Theory )</b></p>	25%
3	<p><b>Structure of Balance Sheet ( including structure of a company Balance Sheet as per Company's Act 2013 ) (Excluding Adjustment) : (Practical and Theory )</b></p>	25%
	<p>1. Balance Sheet : Meaning and purpose and it's presentation</p> <p>2. Form of Balance Sheet.</p> <p>3. Computation of the following from a given Balance Sheet :</p> <ul style="list-style-type: none"> <li>• Equity and Liabilities</li> <li>• Current liabilities and Non-current liabilities</li> </ul>	

	<ul style="list-style-type: none"> <li>• Current assets and Non-current assets</li> <li>• Current investments and Non-current investments</li> <li>• Contingent liabilities</li> </ul>	
<b>4</b>	<b>Unit 4 Branch Accounting : (Practical and Theory )</b> 1. Meaning ,Types of Branches 2. Dependent branch 3. Debtors system, Stock and Debtor system	<b>25%</b>

**Note:**

1. Practical problems shall not exceed 70% of total weightage.

**Suggested Readings:**

1. Anthony Robert, Reece J.S. : Accounting Principles; Richard D. Irwin Inc.
2. Gupta. R. L and Radhaswamy M. : Financial Accounting; Sultan Chand and Sons, NewDelhi.
3. Mongo J. R., Ahuja Girish and SehgalAshok : Financial Accounting ; Mayur PaperBack, Noida.
4. Shukla M. C., Grewal T. S. and Gupta S. C. : Advanced Accounts; S. Chand & Co.New Delhi.
5. Compendium of Statement and Standards Accounting : The Institute of CharteredAccountants of India, New Delhi.
6. Agarwala A. N. Agarwala K. N. : Higher Science of Accountancy ; KitabMahal,Allahabad
7. Rathnam&Hanumanta : Advanced Accounting ; KitabMahal - Agra
8. HarishikeshChakravorty : Advanced Accounting ; Oxford University Press.
9. B. D. Agrawal, Financial Advanced Accounting Vol. I &II ; Premier Pub. Book Co.,Delhi.
- 10.Xavier : Advanced Accountancy ; Tata McGraw Hill.
- 11.Ashok Sehgal& Deepak Sehgal : Financial Accounting ; Taxman Publications.
- 12.S. K. Bhattacharya : Accounting for Management ; Vikas Publisher.
- 13.Accounting Standards: Taxmann Publications, New Delhi
- 14.Das Gupta:Indian and International Accounting Standards, Sultan Chand & Sons, NewDelhi

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.Com.**  
**Semster-2**  
**Course Code - CC 205 A**  
**Financial Accounting Paper -II**  
**(Syllabus effective from Academic Year 2019-20 onwards)**

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**Objectives:**

- To impart basic accounting knowledge as applicable to business.
- To impart the further knowledge of concepts, theories and principles and their application in the subject of accounting.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
<b>1</b>	<b>Consignment Accounts :</b> <ul style="list-style-type: none"> <li>• Important terms</li> <li>• Accounting records</li> <li>• Valuation of unsold stock</li> </ul>	<b>25%</b>
<b>2</b>	<b>Joint Venture Account :</b> <ul style="list-style-type: none"> <li>• Meaning of Joint venture</li> <li>• Joint venture and partnership</li> <li>• Accounting records</li> </ul>	<b>25%</b>
<b>3</b>	<b>Hire - Purchase System :</b> <ul style="list-style-type: none"> <li>• Meaning of hire-purchase contract</li> <li>• Legal provisions regarding hire purchase contract</li> <li>• Accounting records for goods of substantial sale values</li> <li>• After sales service</li> </ul>	<b>25%</b>
<b>4</b>	<b>Accounting Standards:</b> <ol style="list-style-type: none"> <li>1. Accounting Standard Board (ASB)</li> <li>2. Procedure for issue of Accounting Standards</li> <li>3. Importance of Accounting standards</li> <li>4. List of Accounting Standards</li> <li>5. i. AS- 1: Disclosure of Accounting Policies  ii. AS-2: Valuation of Inventories  iii. AS-9: Revenue Recognition  iv. AS-10: Fixed Assets</li> </ol>	<b>25%</b>

**Note:**

1. For calculating practical accountancy problem, the accounting principles as per Indian Accounting Standards should be explained and considered
2. Practical problems shall not exceed 70% of total weightage.

**Suggested Readings:**

1. Anthony Robert, Reece J.S. : Accounting Principles; Richard D. Irwin Inc.
2. Gupta. R. L and Radhaswamy M. : Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Mongo J. R., Ahuja Girish and Sehgal Ashok : Financial Accounting ; Mayur Paper Back, Noida.
4. Shukla M. C., Grewal T. S. and Gupta S. C. : Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards Accounting : The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A. N. Agarwala K. N. : Higher Science of Accountancy ; Kitab Mahal, Allahabad
7. Rathnam & Hanumanta : Advanced Accounting ; Kitab Mahal - Agra
8. Harishikesh Chakravorty : Advanced Accounting ; Oxford University Press.
9. B. D. Agrawal, Financial Advanced Accounting Vol. I & II ; Premier Pub. Book Co., Delhi.
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11. Ashok Sehgal & Deepak Sehgal : Financial Accounting ; Taxman Publications.
12. S. K. Bhattacharya : Accounting for Management ; Vikas Publisher.
13. Accounting Standards: Taxmann Publications, New Delhi
14. Das Gupta: Indian and International Accounting Standards, Sultan Chand & Sons, New Delhi