

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.Com.**  
**Semester - I**  
**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
<b>1</b>	<p><b>Accounting Concepts &amp; Conventions</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>	<b>25%</b>
<b>2</b>	<b>Sale of partnership firm to a limited company</b>	<b>25%</b>
<b>3</b>	<p><b>Structure of Balance Sheet ( including structure of a company Balance Sheet as per Company’s Act 2013 ) (Excluding Adjustment)</b></p> <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> <li>• Current assets and Non-current assets</li> <li>• Current investments and Non-</li> </ul>	<b>25%</b>

	<p>current investments</p> <ul style="list-style-type: none"> <li>• Contingent liabilities</li> </ul>	
<b>4</b>	<p><b>Unit 4 Branch Accounting</b></p> <p>1. Meaning ,Types of Branches</p> <p>2. Dependent branch</p> <p>3. Debtors system, Stock and Debtor system</p>	<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 (Semester -I)**  
**Course Code-CC-110A**  
**Business Administration Paper-I**  
**(Syllabus effective from Academic Year 2019-20 onwards)**

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**Objectives :**

To impart the students the elementary knowledge of terminology, Concept, procedure and principles of Business Administration.

<b>Unit</b>	<b>Course Inputs</b>	<b>Weightage</b>
1	<b>Administration</b> Meaning, Definitions, Characteristics and Importance, Managerial Roles, Management Thoughts of Henry Fayol and Taylor (Preliminary Concept)	20%
2	<b>2.1 Planning:</b> Meaning, Definitions, Types, Importance. <b>2.2 Strategic Planning:</b> Meaning, Concept. <b>2.3 Decision Making:</b> Meaning, Types, Process.	20%
3	<b>Organisation</b> Concept and Procedure, Meaning of Centralization and Decentralization – its advantages and disadvantages, Span of Control.	20%
4	<b>Control</b> Meaning and Concept of Control Methods: Break- Even-Point (Theory Only), Budgetary Control, Zero Base Budget, PERT, CPM-Method.	20%
5	<b>Entrepreneurship Development</b> Meaning, Characteristics, Needs for Entrepreneurship Development, Process of Entrepreneurship Development, Role of Start-up in Entrepreneurship Level.	10%
6	<b>Case Study</b>	10%

**Suggested Readings:**

1. **Druker Peter F. :** Management Challenges for 21st Century, Butterworth Heinemann, Oxford.
2. **Weihrich and koontz, et al:** Essentials of Management , Tata McGraw Hill, New Delhi.
3. **Fred Luthans :** Organization Behaviour : McGraw Hill : New York.
4. **Louis A. Allen :** Management and Organization : McGraw, Hill Tokyo.
5. **Ansoff H. I. :** Corporate Strategy, McGraw Hill : New York.
6. **Hamton, David R. :** Modern Management, McGraw Hill : New York.
7. **Stoner and Freeman :** Management; Prentice-Hall New York.
8. **L.M.Prasad -** Strategic Management - Sultanchand and Com.
9. **Fred R. David -** Strategic Management - Phl India

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.Com (Semester -I)**  
**Business Economics**  
**(Syllabus effective from Academic Year 2019-20)**

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**Objective:**

To introduce the First Year students of Commerce Faculty with various micro economics concepts and its application in decision making for business.

<b>Unit</b>	<b>Course Inputs</b>	<b>Weightage</b>
1	<b>Introduction of business economics</b> 1.1 Meaning, Characteristics and scope 1.2 Role and responsibilities of managerial economist in Business 1.3 Basic concepts of business economics: <ul style="list-style-type: none"> <li>• Incremental principle</li> <li>• Opportunity cost principle</li> <li>• Discounting principle</li> <li>• Equi-Marginal principle</li> <li>• Principle of time perspective</li> </ul>	25%
2	<b>Demand Analysis</b> 2.1 Meaning of demand 2.2 Law of Demand 2.3 Demand function 2.4 Determinants of Demand 2.5 Types of demand-Concept, Types and Measurement of Price Elasticity of demand- Income Elasticity of Demand: Meaning and Types- Cross elasticity of Demand: Meaning and Types- Advertisement Elasticity of Demand: Meaning and factors affecting Elasticity of Demand. 2.6 Demand Forecasting: Meaning and Methods- Forecasting for New Products- Criteria for an Ideal method of Demand Forecasting.	25%
3	<b>Cost Analysis, Revenue Concept and Production Function</b> 3.1 Cost concepts- Fixed Cost, Variable Cost, Average Cost and Marginal Cost 3.2 Behaviour of Cost Curves: Short Run and Long Run 3.3 Meaning of Total Revenue, Average Revenue and Marginal Revenue 3.4 Production Function: Meaning and Nature 3.5 Short Run and Long Run Production Function 3.6 Law of Variable Proportion 3.7 Economies and Diseconomies of Scale	25%
4	<b>Break Even Analysis</b> 4.1 Break Even Analysis : Meaning , Assumptions, Uses and Limitations 4.2 Break Even Point : Meaning, Determination of Break Even point, Break even charts	25%

## **Suggested Readings:**

1. MC Nair, M. P. and R. S. Mariam. Problems in Business Economics, MC GrawHill, N. Y. 1941
2. Joel Dean. Managerial Economics, Prentice Hall, Englewood Cliffs, N. J.
3. Spencer M. H. and Siegelman - Managerial Economics Richard Irwin - 1964.
4. Hague D. C. - Managerial Economics -- Analysis for Business Decision, Longmans, London. 1969.
5. Graham P - Managerial Economics, Adission - wisely Publishing Co. Massachusetts, 1980.
6. G. S. Gupta - Managerial Economics, Tata McGraw Hill.
7. H. L. Ahuja - Principals of Micro Economics - S. Chand & Co. New Delhi.
8. R. L. Varshney and K. L. Maheshwari - Managerial Economics - Chand and Co. New Delhi.
9. પ્રા. રીચાર્ડ લિપ્સી, વાસ્તવદર્શી અર્થશાસ્ત્ર, (ભાગ ૧, ૨) યુનિ. ગ્રંથ નિર્માણ બોર્ડ (અનુવાદ)
10. પ્રા. એચ. કે. ત્રિવેદી, અર્થશાસ્ત્રના સિદ્ધાંતો - મૂલ્ય અને વહેચણી યુનિ. ગ્રંથ નિર્માણ બોર્ડ
11. પ્રા. આર. કે. અમીન - મૂલ્યના સિદ્ધાંતો, યુનિ. ગ્રંથ નિર્માણ બોર્ડ
12. બોમલ અર્થશાસ્ત્રના સિદ્ધાંતો અને કર્યાત્મક પૃથકકરણ, યુનિ. ગ્રંથ નિર્માણ બોર્ડ (અનુવાદ)

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.COM (Semester -I)**  
**Course Code-CE 125 D**  
**Elements of Banking and Insurance- I**  
**(Syllabus effective from Academic Year 2019-20 onward)**

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**Objective:**

To impart to the students the elementary knowledge of terminology, concepts, definitions, procedures and principles in banking and insurance.

Unit	Course Inputs	Weightage
<b>Elements of Banking</b>		
1	Definition of banking, structure of Indian Banking, RBI-Objectives, Commercial Banks- Scheduled & Non –Scheduled Banks, Traditional and Non-Traditional functions of modern commercial banks.	25%
2	Co-operative Banks- Meaning, Features, Three Tier structure, Functions, Weaknesses, Difference between Commercial and Co-operative Banks.	25%
<b>Elements of Insurance</b>		
3	Meaning of Insurance, Definition of Insurance , Concept, Importance of Insurance, Functions of Insurance, Principles of Insurance & their application in life, Marine & Fire Insurance	25%
4	Life Insurance- Definition of Life Insurance, Advantages of Life Insurance, Essential Features of Life Insurance, Procedure of taking Life Policy, Brief Introduction of Whole Life Policy and Endowment policy, Procedure for the settlement of Claims, nomination and assignment, annuity Mediclaim.	25%

**Suggested Readings:**

1. Banking in India, by Panandikar S.G. Orinet Longmans Ltd., Kolkatta-13
2. Fundamentals of Banking Theory and Practice, by Basu A.K.
3. Theory and Practice of Banking, by Bedi H.L. Ayyar G. S. Shenoy H. P. Subramanian N. V. Jeevandeep Prakashan, Bombay-400004
4. Principles of Banking, by Garg K.N. Kitab Mahal, Allahabad
5. Elementary Banking, by Sheldon, McDonald & Evans.
6. ભારતીય બેન્કિંગ કાનુન અને વ્યવહાર : લેખક ટેનન. એમ.એલ.અનુય. વેલવન ડી.એસ. યુનિવર્સિટી ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
7. બેન્કિંગ કાનુન અને વ્યવહાર લેખક ચાવલા, માલવિયા (સૌરાષ્ટ્ર યુનિવર્સિટી બેન્કિંગ એસોસિએશન).
8. Insurance Principles and Practice, by R. S. Sharma
9. Insurance Principles, Practice and Registration, by M. K. Ghosh & A. N. Agrawal
10. Life Insurance in India, by P. A. S. Mani
11. Life Insurance, by Prof. O. S. Gupta
12. વીમાનાં સિદ્ધાંતો લેખક ત્રિવેદી, વછરાજાની
13. Fundamentals of Insurance by P.K. Gupta, Himalaya Publications.
14. Principles and Practice of Insurance by M.N. Mishra, S.N. Chand Company
15. Principles and Practice Insurance – Jyotsna Sothi, Nishwan Bhatia

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.Com (Semester -I)**  
**Course Code- CE 120 A**  
**Statistics for Business Paper-I**  
**(Syllabus effective from Academic Year 2019-20 and onward)**

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Unit	Course Inputs	Weightage
1	<b>CALCULUS</b> (a) Rules for taking limit of a function (b) Definition and rules (without proof) of differentiation, derivatives of a composite and implicit functions, second order derivative, Maxima and Minima of a function and its application to problems relating to business, commerce and economics.	20 %
2	<b>ANALYSIS OF CATEGORICAL DATA</b> Meaning of categorical data, consistency of categorical data, independent and association of attribute, various measures of association for classified Data. (2x2 and 2xn)	20 %
3	<b>PROBABILITY</b> Revision of probability. Conditional probabilities. Concepts of a prior and posterior probability Bays theorem and its application.	30%
4	<b>STATISTICAL QUALITY CONTROL</b> <b>Control Charts:</b> Importance of statistical methods on industrial research and practice. Concept of statistical quality control (S.Q.C.) for variables and advantages. General theory control charts. Specification limits tolerance limits modified control limits and their inter relationship. Control charts for variable : $\bar{X}$ and R charts	30 %

**Suggested Readings:**

1. Pavate D.C.Bhagwat : The elements Calculus : Popular Prakashan, Bombay
2. Gupta S.P. : Statistical Method: S.Chand &Co; New Delhi.
3. Rohtgi V.K. : An introduction to probability theory and mathematical statistics :  
Wiley Estem Ltd.
4. Sancheti D.C.Kapoor V.K : Statistics : Sultan Chand& Sons, New Delhi
5. Grant E.L : Statistical Quality Control: Mc Graw Hills Books Co.

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**First Year B.Com (Semester -I)**  
**Course Code-FC 130 A**  
**Environmental Studies Paper -I**  
**(Syllabus effective from Academic Year 2019-20 & onwards)**

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**Objectives :**

Information about the status of Environment aimed to create fruitful and meaningful awareness in the students.

Ability to grasp and identify the environmental problems and to take steps to ameliorate the situation.

<b>Unit</b>	<b>Course Inputs</b>
1	<b>The Multidisciplinary Nature of Environmental Studies</b>
2	<b>Natural Resources</b>
3	<b>Ecosystems</b>
4	<b>Biodiversity</b>
5	<b>Field Work ( for Assignment only)</b>

Text Prescribed:

Textbook of Environmental studies for undergraduate Courses by Erach Bharucha ( Universities Press).

**Distribution of marks**

<b>Q. No.</b>	<b>Type of Question</b>	<b>Marks</b>	
Q 1	Objective Type Questions	10 out of 10	10
Q 2	Short Answer Questions	4 out of 6	12
Q 3	Short Notes	2 out of 4	16
Q 4	Essay Type Question	1 out of 2	16
Q 5	Essay Type Question	1 out of 2	16
Total			70



## Suggested Readings:

1. Agarwal, K.C. : 2001 Environmental Biology. Nidi Publication Ltd., Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd. Anmedabad - 380 013. India Email : mapin@icenet.net®
3. Brunner R.C., 1989, Hazardous waste incineration, McGraw Hill Inc. 480p.
4. Clark R.S. Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E. & Hepworth, M.T. 2001, Environmental Encyclopedia Jaico Pub. Houses, Mumbai, 1196p.
6. de a.k., Environmental Chemistry Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment.
8. Gleick, H.P., 1993 Water in crisis, Pacific Institute for Studies in Dev. Environmental & Security, Stockholm Env. Institute. Oxford Univ. Press 473p.
9. Hawkins, R.E. Encyclopedia of Indian Natural History. Bombay Natural History Society, Bombay®
10. Heywood, V.H. & Waston R.T. 1995, Global Biodiversity Assessment Cambridge Univ. Press. 1140p.
11. Jadhav, H & Bhonsale, V. M. 1995, Environmental Protection and Laws. Himalaya Pub. Houses, Delhi 284p.
12. McKinne, M.L. & School R.M. 1996, Environmental Science System & Solutions, Web enhanced edition 639p.
13. Mhaskar A. K. Matter Hazardous, Techno-Science Publication (TB)
14. Miller T. G. Jr. Environmental Science Wadsworth Publishing Co.. (TB)
15. Odum, E.P. 1971. Fundamentals of Ecology W.B. Saunders Co. USA 574p.
16. Rao MLN. & Datta A.K. 1987. Waste Water Treatment Oxford & IBH Publ. Co. Pvt.Ltd. 345p.
17. Sharma B.K. 2001 Environmental Chemistry. Goel Publ. House, Meerut.
18. Survey of Environment The Hindu (M.)
19. Townsend C., Harper J. and Michael Begon: Essentials of Ecology. Blackwell Science (TB.)
20. Trivedi R. K. Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol. I and II Enviro Media®
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution Techno-Science Publications (TB)
22. Wagner K.D. 1998 Environmental Management W.B. Saunders Co. Philadelphia USA. 499p.

## ❖ LANGUAGE THROUGH LITERATURE(LTL)

### SEMESTER 1

TEXT—*Prelude* (ORIENT BLACKSWAN)

#### Chapters to be studied / referred

##### \*Prose:

1. The Homecoming
2. Playing the English Gentleman
3. Prospects of Democracy in India

##### \*Poetry:

1. The Village Schoolmaster
2. If-
3. My Grandmother`s House

##### \*Grammar:

1. Articles
2. Prepositions

##### \*Communication Skills:

1. Paragraph Writing
2. Introduction to Soft Skills

❖ **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/ 7 ( answer in about 2 to 3 sentences)	10 marks
2) Long answer questions from prose only (1/2 )	12 marks
3) A. Paragraph Writing ( to be asked from the exercise of Chapter 13, Question – 3) (1/3)	08 marks
B. An Essay relating to the Soft Skills i.e. Leadership,Teamwork, Time Management,Goal Setting (1/2)	12 marks
4) Grammar: (08/10) (to be asked from the exercises of the prescribed chapters)	08 marks
TOTAL	50 marks

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

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

Semester 1

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) B- Paragraph Writing (1/2) ( 8 marks)	16 marks

TOTAL -----  
50 marks