

**Dharmsinh Desai University, Nadiad**  
**Department of Business Administration**

**Business Mathematics**  
(Effective from 15<sup>th</sup> June 2009) (F.Y.B.B.A.)

SECTION: I

**1) Set Theory:**

Sets, Subsets, Equality of two sets, Null set, Universal set, Complement of a set, Union and intersection of sets. Difference of two sets, Venn diagram, De Morgan's laws, Cartesian product of two sets, Laws of algebra of sets (with proof), Applications of set theory.

**2) Real Numbers:**

Introduction, Properties of Real Numbers, Absolute values and its properties.

**3) Functions:**

Meaning and definition of function, Different types of functions: Linear, Quadratic. Functions used in Economics and Commerce: Supply function & Demand function, Cost function, Revenue function, Profit function. Break-Even point analysis (One point & Two points only)

**4) Limit ( without involving trigonometric functions) :**

Limit of a function, Limits of sums, Products and Quotients of functions and their uses in evaluating limits.

$$\lim_{x \rightarrow 0} \frac{a^x - 1}{x} \quad \lim_{n \rightarrow \alpha} \left[ 1 + \frac{1}{n} \right]^n \quad \lim_{x \rightarrow a} \frac{x^n - a^n}{x - a}$$

**5) Differentiation and Applications of derivatives:**

Definition of derivative, Working rules of derivatives (without proof), Derivatives of explicit, Composite and implicit functions (without involving trigonometric functions). Second derivative.

Applications of derivative in economic theory, Market equilibrium, price and income elasticities of demand and supply, Marginal revenue and Marginal cost. Relation between average revenue, Marginal revenue and Price elasticity of demand, Maximum and Minimum values of a function, Maximisation of total revenue and profit, Minimisation of cost.

**6) Integration:**

Meaning and definition of Integral & Integration, Indefinite and Definite Integration, Rules of Integration (without proof), Integration by Substitution, Integration by Parts, Integration by partial fraction (Linear functions only),

Definite integration: Definition and Properties of definite integral, Application of Integration: Total cost from Marginal cost, Total revenue from Marginal revenue.

**SECTION-II**

**7) Matrix:**

Definition of determinants, Basic properties of determinants (without proof), Solutions of linear equations in two and three variables using Cramer's formula,

Definition of a Matrix, Types of Matrices, Equality, Addition, Subtraction of Matrices, Scalar Multiplication of a Matrix, Multiplication of two Matrices, Transpose of a Matrix, Orthogonal Matrix, Adjoint of a Matrix, Inverse of a Matrix, Solution of linear equations in two and three variables using inverse Matrix.

### **8) Co-Ordinate Geometry:**

Distance between two points in  $R^2$ , Slope of a line, Area of a triangle, Area of quadrilateral, Slope of a line, General equation of straight line, some standard forms of equations of straight line: Equation of a line joining two given points, Equation of a line having slope and passing through a given point, Equation of a line having slope and making intercept on Y axis, Equation of a line making intercepts on both axis, Concept and Properties of parallel and perpendicular lines.

### **9) Permutation and Combination:**

Fundamental rule of counting, Meaning and Properties of Permutation, Permutation of  $n$ -different things, Permutation of similar things, permutation when things are repeated, Restricted Permutation, Meaning and properties of Combination, Restricted Combination, Some results of Permutation and Combination.

### **10) Linear Programming Problems:**

Introduction, Meaning, Nature and Scope of Operations Research, Linear programming problem, Applications of LPP, Methods of solving LPP, Graphical method and Simplex method.

Dharmsinh Desai University, Nadiad  
Department of Business Administration

**CORPORATE AND FINANCIAL ACCOUNTING**  
(Effective from 15<sup>th</sup> June 2009) (F.Y.B.B.A.)

**SECTION-1**

**1. INTRODUCTION TO ACCOUNTING**

**[A] NATURE OF ACCOUNTING**

- Definition, objectives & scope
- Accounting assumptions and principles.

**[B] ANALYSIS OF BUSINESS TRANSACTIONS**

- Meaning of Accounts
- Classification of Accounts
- Rules of Debit & Credit

**2. ACCOUNTING CYCLE**

- Journal
- Ledger
- Subsidiary Book

**3 DEVELOPMENTS OF ACCOUNTING STANDARDS IN INDIA**

- Introduction
- Meaning
- Objectives
- Significance
- AS-1,2,3,4,5,6,9, & 10

**4 DEPARTMENTAL ACCOUNTING**

- Introduction
- Basis of allocation of common expenditure among different department
- Inter departmental transfer

**5 CONSIGNMENT ACCOUNTING**

- Meaning of consignment Account
- Difference between consignment & sale transactions.
- Valuation stock
- Normal Loss and Abnormal Loss.
- Commission:

- |   |
|---|
| <ul style="list-style-type: none"><li>○ Ordinary Commission</li><li>○ Delcredere Commission</li></ul> |
|---|

## **SECTION-2**

<b>1. PREPARATION OF FINAL ACCOUNTS –</b>
---

Company.

1. Trading Account
  2. Profit & Loss Account
  3. Balance Sheet
- Introduction to Vertical format

<b>2. ISSUE OF EQUITY SHARE</b>
---------------------------------

- Issue of shares at Premium, at par and at discount
- Pro rata allotment
- Re-issue of shares
- Forfeiture of shares

<b>3. REDEMPTION OF PREFERENCE SHARE</b>
--

<b>4. ISSUE OF BONUS SHARES</b>
---------------------------------



- Active and passive voice
- Articles
- Conditional tenses

### **Unit 5**

#### **\* Vocabulary**

- Word often to confuse (from the list appended)
- Abbreviations (from the list appended)
- Idioms and Phrasal Verbs (from the list appended)
- One word substitution (from the list appended)
- Business terms (from the list appended)

### **Unit 5**

#### **Writing :**

#### **\* Agency correspondence :**

- Application for agency
- Terms of the agency
- Negotiations for better terms (initial and renewal stages)
- Appointment of agents
- Confirmation of appointment
- Appreciation of good performance
- Reprimand for an unsatisfactory performance & its reply
- Surrendering an agency
- Terminating an agency

### **Unit 6**

#### **Business letters :**

- Inquiry letters and its reply
- Cancellation of order & its reply
- Collection letter & its reply

#### **\* Correspondence with Insurance Companies**

- Fire Insurance : Losses and claims
- Marine Insurance : Losses and claims
- Life Insurance
- Loans

#### **\* Paragraph writing**

#### **\* Application Writing**

#### **\* Comprehension (A commercial topic in business journal / newspaper)**

#### **\* Book review**

(Students have to prepare a book review on any one book as per their interest)

#### **\* Press reports :**

- reports on natural calamities
- reports on accidents
- reports on speeches related to topics of academic and commercial interests

### **Reference Books :**

- |                                   |                                      |
|-----------------------------------|--------------------------------------|
| 1. Effective communication        | By Urmila Rai & S. M. Rai            |
| 2. Creative English Communication | By N. Krishna swami and T. Shriraman |

3. Communication in English By R P Bhatnagar & R T Bell – Orient Longman
4. Essentials of business communication By Rajendra Pal & J. S. Korlahalli (S. Chand & Sons)
5. Good English By G. H. Vallins – Rupa & Co.
6. Let's Talk English By M. I. Joshi
7. Contemporary English Grammar, Structure and composition By David Green (Macmillan)

## Department of Business Administration

### **Fundamentals of Management**

(Effective from 15<sup>th</sup> June 2009) (F.Y.B.B.A.)

Section - I

#### **1 Nature and Scope of Management**

1. Meaning, Significance and Objectives
2. Management as a process, Management as a profession, as a Science or Art
3. Universality of Management & Levels of Management
4. School of Management thought (including Mgt. as a system)
5. Management & Administration
6. Nature of management
7. Professionalization of Management in India
8. Comparison of American & Japanese Management Practice

#### **Mission , Vision & Objectives**

Mission and purpose, formulation of Mission, objectives,, hierarchy of objectives, role of objectives, ,objective setting, guidelines for objective setting, areas of objective setting, translating general objectives into specific objectives, change in objectives, Management By Objectives, MBO in Indian organization,

#### **Managers & Environment**

Concept of Environment  
Environmental factors  
Impact of environment  
Changing Indian Business Environment,  
Challenges before Indian Managers

#### **4 Management Functions and Skills**

Management functions, Management role, functions at various levels of management, functional areas o management, management skills,

#### **5 Social Responsibility of Business**

Meaning, social responsibilities of business, why SRB ?, making social responsibility operational, operation of SR in Indian Organisation, ethical issues in Management, value system of Indian Managers,

#### **6 Planning**

Meaning and Nature of planning,

##### **Types of planning**

Planning premises ,

Constraints of planning / Barriers to effective planning

Planning process with emphasis on objectives,



## **Classification of planning on the basis of scope, time functions including budgetary planning,**

Forecasting,

Meaning & Importance of Forecasting,

### **Section - II**

#### **7 Organizing**

Concept of organizing & Organization ,

Steps in organizing,

Principles of organizing

Organization process,

Departmentation,

Charts of Organization

Types of Organization Line, Functional, Line and staff,  
Committee,

Organization climate, Formal and informal

#### **Authority & Responsibility**

Meaning of Authority, Sources of authority

#### **Limits of Authority, Power, Sources of power, Responsibility**

Delegation of Authority, Blocks to effective supervision

Measures for effective delegation,

Centralization and decentralization

#### **9 Directing & Motivation**

Nature and scope of directing,  
importance

guiding principles

Meaning and importance of Motivation

Motivation models by Maslow, Herzberg, Douglas McGregor,

Theory X & Y, Theory Z

#### **10 Leadership & Managerial Communications**

-Meaning and Importance of Leadership

Theories of leadership

Charismatic Leadership Theory, Trait Theory, Behavioral Theory, Situational  
Theory

Leadership styles

Leadership as a Continuum

Meaning and importance of Communication

Communication process

Principles of effective communication

Barriers of effective communication

Making communication effective

Communication network

## **11 Controlling**

Meaning,  
Importance of controlling,  
Process of control  
Types of Control  
Control Areas  
Requisites of an effective control system,

## **12 Operational Control Techniques**

1 Financial Control  
Budgetary control, control through costing, breakeven analysis,  
responsibility accounting, internal audit  
2 Operating control  
quality control, total quality management, techniques of quality control,  
quality control through quality circle  
3 Inventory control  
ABC Analysis, EOQ, PERT, CPM

### Reference Books

1 Principles & Practice Of Management  
Author : L.M.Prasad  
Publication : Sultan Chand & Sons, New Delhi  
2 Introduction to Management  
Study Materials of ICFAI , Hyderabad  
3 Management  
Author : J.A.F. Stonner  
Publication : P.H.I. , New Delhi

Dharmsinh Desai University, Nadiad  
Department of Business Administration

## **HUMAN RESOURCE MANAGEMENT**

(Effective from 15<sup>th</sup> June 2009)

**(F.Y.B.B.A.)**

### SECTION -- I

#### **1. HUMAN RESOURCE MANAGEMENT**

- ✓ Meaning & Definition.
- ✓ Characteristics, Scope, Functions
- ✓ Objectives of HRM
- ✓ Organisation and Policies of Personnel Department
- ✓ Qualities of HR Manager
- ✓ Evolution of HRM

#### **2. HR PLANNING**

- ✓ Concept, Need,
- ✓ Importance,
- ✓ Types, Objectives,
- ✓ HR Process
- ✓ Factors affecting HRM
- ✓ Requisites for successful HRP
- ✓ Job Analysis, Job Description, Job Specification.

#### **3. RECRUITMENT and SELECTION**

- ✓ **Recruitment :**
- ✓ Purpose and Importance
- ✓ Recruitment process
- ✓ External & Internal sources of manpower
- ✓ **Selection**
- ✓ Meaning-Definition
- ✓ Selection Process:- types of interview and types of Selection Test
- ✓ Barriers to effective Selection

#### **4. ORIENTATION AND PLACEMENT**

##### **Orientation:**

- ✓ Orientation Programme, Procedure
- ✓ Problems of Orientation

##### **Placement**

Process, Problems, Principles

#### **5. TRAINING AND DEVELOPMENT**

- ✓ Identification of Training needs,
- ✓ concepts, methods,
- ✓ Management development

#### **6. PROMOTIONS, TRANSFER AND SEPARATION**

- ✓ Purposes and Principles of promotion,
- ✓ Bases and types for promotion
- ✓ Transfer:- Reasons, Principles, Types
- ✓ Separation:-

## SECTION II

### 7. PERFORMANCE APPRAISAL

- ✓ Identification of issues in performance appraisal, uses and limitations
- ✓ Methods of appraisal

### 8. COMPENSATION OF HUMAN RESOURCE

- ✓ Job Evaluation
- ✓ Wage and Salary Administration.
- ✓ Concept, Scope
- ✓ Types of Wage
- ✓ Systems of Wage Payment

### 9. INDUSTRIAL RELATIONS

- ✓ Industrial relations:-
- ✓ Importance,
- ✓ Approaches,
- ✓ Parties and IR Strategy

### 10. TRADE UNION

- ✓ Trade Union:-
  - Nature of Trade Union,
  - Why do employee join trade union?
  - Consequences of trade union,
  - Trade Union Movement in India,
  - Hurdles in Trade unionism in India

### 11. DISPUTE AND RESOLUTION

Nature of Disputes  
Causes of Disputes  
Settlement of Disputes

### 12. HRM in 21st CENTURY

- ✓ New Trends and Challenges to HRM
- ✓ Globalization and HRM
  - International HRM
  - Comparison of HRM and IHRM
  - Factors affecting IHRM
  - HRM Functions in MNCs
- Problems of IHRM Research

## **Indian Business Practices & Challenges**

(F.Y.B.B.A.)

(Effective from 2009-10)

### **Section – I**

#### **1' Company form of Business organization**

Meaning, merits and demerits of joint stock company  
company formation, the procedure with emphasis on Memorandum of Association,  
Articles of Association, prospectus, conversion of private limited company into public  
limited company, doctrine of constructive notice doctrine of Indoor Management,

#### **2 Company Management**

Directors: Position, Qualifications, Appointment, Remuneration,  
Powers, Duties, Responsibilities, Managing Director, Manager,  
Company Secretary: Position, Qualifications, Appointment,  
Rights, Duties and Responsibilities.

#### **Company Meetings**

- (a) Equity shareholders  
Statutory Meeting, Annual General Meeting, Extra ordinary General Meeting
- (b) Preference Shareholder
- (c) Creditors : Debenture holders & creditors
- (d) Meeting of Board of Directors, Minutes of the Annual General Meeting

#### **4 Business Combinations**

Meaning, Causes, Forms & Types

### **Section – II**

#### **5 Kaizen**

1. Meaning of Kaizen
2. Kaizen Umbrella
3. Kaizen & Management ,
4. Main features of Kaizen, ,,
5. 5S Kaizen Movement (Housekeeping Steps for Quality Improvement )

#### **6 Business Risk**

- Meaning of Business Risk ,
- Nature of Business Risk,
- Causes of Business Risk,
- Sources and areas of Business Risk,

- Classification of Risk,
- Risk Management,
- Methods of handling Risk

#### **7 Analysis of Internal resources, strengths, weaknesses**

- why it is necessary to internal resource analysis
- resource audit
- Sources of data for internal analysis
- SWOT Analysis
- Evaluation of internal capabilities
- Internal resource analysis as a basis for developing competencies in a competitive market

#### **8 Privatization and Multinational Corporations**

- Meaning,
- Ways,
- benefits,
- arguments in favour and against,
- limitations, Indian Experience,
- Meaning of Multinational Corporations
- Features, benefits, limitations of Multinational Corporations,
- Government policy.

#### **Reference Books**

- 1 Total Quality Management  
Principles, Practice & Cases  
Author: Dr. D.D. Sharma  
Publication: Sultan Chand & Sons, New Delhi
- 2 Total Quality Management – Text & Cases  
Author: K.Shirdhara Bhat  
Publication : H.P. H. , Bombay
- 3 Strategic Planning & Management  
Author : P.K.Ghosh  
Publication : Sultan Chand & Sons , New Delhi
- 2 Strategic Management  
Author : Francis Cherrunilam  
Publication : H.P. H. , Bombay
- 3 Elements of Company Laws  
Author : N.D. Kapoor  
Publication : Sultan Chand & Sons , New Delhi
- 4 Business Environment  
Author : Francis Cherrunilam  
Publication : H.P. H. , Bombay

5 Introduction to Business Organisation & Management  
Author : Singh Chhabara  
Publication : Kitab Mahal, Allhabad

Dharmsinh Desai University, Nadiad  
Department of Business Administration

**Principles of Economics**  
(Effective from 15<sup>th</sup> June 2009)  
(F.Y.B.B.A.)

SECTION – I

**Chapter – I.**

Definitions of Economics – Wealth, Welfare and scarcity definitions of Economics – Nature and scope of Economics – Micro and Macro Economics

**Chapter – II**

Theory of Demand – Concept of Utility Law of Diminishing Marginal Utility – Law of Equi. – marginal utility – Derivation of the demand curve on the basis of utility analysis – Law of demand determinants of demand – movement along the demand curve and shift in the demand curve – concept of elasticity of demand – factors affecting elasticity – types of price elasticity

**Chapter – III**

Supply: The law of supply – determinants of supply – Demand and Supply as determinants of price

Meaning of market – Types of market – Perfect competition – Monopoly – Monopolistic competition and Oligopoly – Their characteristics

**Chapter – IV**

Concept of Rent – Contract Rent – Economic rent – rent as surplus – concept of transfer earnings – concept of quasi rent

Wages: Meaning of wage – Methods of wage payment – Real wages & Nominal wages

Profit: Meaning – Gross and Net Profit

Interest: Net Interest and Gross Interest Marginal Productivity Theory of Distribution



**Chapter V :**

Concepts of National Income GDP – GNP & NNP – Definition of National Income – Methods of Measurement of National Income & their problems – Concepts of personal Income – Disposable Income – Per Capital Income – Transfer payment – Deflated GNP – Value added method Intermediate product and Final Product – Difficulties in measuring N.I. cases of N.I data.

**Chapter VI : Banking :**

Functions of commercial banks – credit creation – Leakage and limitations of credit creation – Functions of central Bank weapons of credit control – Quantitative and Qualitative methods

## SECTION – II

**Chapter VII : Theory of Income & Employment**

Classical approach – concept of full employment – Pigou's wage cut theory and its limitations – Say's law of markets and its limitations – Keynesian Approach: Consumption function – Investment function – Propensity to consume and save – Aggregate demand and aggregate supply price – principle of effective demand – Equilibrium of saving and investment – Investment multiplier

**Chapter VIII : Theories of Interest**

Classical theory – Lovable funds theory – Liquidity preference theory

**Chapter IX : Business Cycle :**

Concept of business cycle – phases of business cycle – characteristics of phases of business cycles

## **Chapter X : Money**

Definitions of Money – Functions of Money – Value of money – The method of Index number

The quantity theory of money – Fisher's & cash balance equations – their comparison and criticism – components of money supply – concepts of M1, M2, M3 & M4

## **Chapter XI : International Trade**

Theory of comparative cost – concepts : Explanation – limitations – assumptions – Balance of payments : Balance of trade and balance of payments – current and capital accounts – equilibrium – disequilibrium and adjustments in the balance of payments