

# GUJARAT TECHNOLOGICAL UNIVERSITY, AHMEDABAD

## DIPLOMA IN COMMERCIAL PRACTICE

### BUSINESS COMMUNICATION I

#### 1. RATIONALE:

Effective communication always leads towards achievement of desired results and it is essential for the success of any business or non-business transaction. Communication for any purpose whether in written or verbal form, it should be effective in language as well as in presentation. The present course as a foundation part, aims to make the students aware of the effective and acceptable standards of language and the formats of communication.

#### 2. SCHEME OF STUDIES:

|   | Name of Course           | Teaching Scheme |        |
|---|--------------------------|-----------------|--------|
|   |                          | Th.             | Pract. |
| 1 | Business Communication I | 3               | 2      |

#### 3. SCHEME OF TEACHING AND ASSESSMENT:

| Topics                                  | Lect. Hrs | Pract. Hrs | Total Hrs | % Weightage |
|---|-----------|------------|-----------|-------------|
| 1. Vocabulary Building                  | 13        | 12         | 25        | 40          |
| 2. Simple, Compound & Complex Sentences | 7         | 4          | 11        | 15          |
| 3. Punctuations                         | 4         | 3          | 7         | 10          |
| 4. Direct and Indirect Narration        | 7         | 4          | 11        | 15          |
| 5. Paragraph Writing                    | 5         | 3          | 8         | 10          |
| 6. Speech Work                          | 6         | 2          | 8         | 10          |
| Total                                   | 42        | 28         | 70        | 100         |

#### 4. OBJECTIVES:

##### The student will be able

1. To develop written and spoken skill of the students in English Language and Communication.
2. To develop vocabulary for effective communication.
3. To strengthen the fundamentals of English Language.

**5. TOPICS AND SUB-TOPICS:**

**1. Vocabulary Building**

- 1.1 One Word for the Group of Words
- 1.2 Synonyms – Antonyms
- 1.3 Words: Confused and Misused
- 1.4 Idioms

**2. Simple, Compound and Complex Sentences**

- 2.1 Noun, Adjective and Adverb Clauses

**3. Punctuations**

**4. Direct and Indirect Narration (in all tenses)**

**5. Paragraph Writing (not more than 75 words)**

- 5.1 Paragraph writing of General and Commercial Interest which is also of Student's Interest.

**6. Speech Work**

- 6.1 Introduction to English Vowels and Consonants
- 6.2 Accent
- 6.3 Intonation and Conversation
- 6.4 Finding Words from the Dictionary
- 6.5 Rules for Spelling

**6. LABORATORY EXPERIENCES:**

The student should perform the following experiments in the laboratory and should prepare term-work based on these experiments.

- 1. Using one word for Group of words in various sentences. (2 hrs)
- 2. Meaning and use of synonyms and antonyms in different sentences (3 hrs)
- 3. Idioms its meaning and use in sentences (2 hrs)
- 4. Expression in simple , compound and Complex sentences (3 hrs)
- 5. Punctuation Marks and its use in sentences (4 hrs)
- 6. Expression & conversion of direct and indirect speech into each other (4 hrs)
- 7. Expression of ideas in simple paragraph of various fields in business (4 hrs)
- 8. Presenting speech to the audience to facilitate them for concentration & creative response (6 hrs)

**TERMWORK:** It shall consist of 12 exercises based on above Experiments.

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### 7. INSTRUCTIONAL STRATEGY:

| Topics                                 | Instructional Strategy                | Key Resources |
|--|---------------------------------------|---------------|
| 1. Vocabulary Building                 | Group Discussion & Lectures           | O.H.P.        |
| 2. Simple Compound & Complex Sentences | Lectures, Seminar & Group Discussion  | O.H.P.        |
| 3. Punctuations                        | Lectures & Group Discussion           | O.H.P.        |
| 4. Direct and Indirect Narration       | Lectures , Seminar & Group Discussion | O.H.P.        |
| 5. Paragraph Writing                   | Lectures & Seminar                    | O.H.P.        |
| 6. Speech Work                         | Role Playing & Seminar                | O.H.P.        |

### 8. REFERENCES:

1. High School English Grammar & Composition – Wren & martin  
S. Chand & Co. Ltd. New Delhi
2. Learner's English Grammar & Composition – Prasad Rao  
S.Chand & Co. Ltd. New Delhi
3. Vikas English Grammar & Composition for Std. 11 & 12<sup>th</sup> – Navneet Prakashan, Ahmedabad

# GUJARAT TECHNOLOGICAL UNIVERSITY, AHMEDABAD

## DIPLOMA IN COMMERCIAL PRACTICE

### PRINCIPLES AND PRACTICE OF ACCOUNTING

#### 1. RATIONALE:

Performance of any business firm is measured by amount of profit earned by the firm. Firm should establish the efficient accounting system in order to get periodic feedback on amount of profit earned. For any business, it is essential to establish and maintain proper accounting system.

#### 2. SCHEME OF STUDIES:

|  | Name of Course                        | Teaching Scheme |        |
|--|---------------------------------------|-----------------|--------|
|  |                                       | Th.             | Pract. |
|  | Principles and Practice of Accounting | 4               | 2      |

#### 3. SCHEME OF TEACHING AND ASSESSMENT:

| Topics                                       | Lect Hrs | Pract Hrs | Total Hrs | % Weightage |
|--|----------|-----------|-----------|-------------|
| 1. Accounting Introduction and Concepts      | 6        | 2         | 8         | 5           |
| 2. Basic Accounting Process                  | 9        | 4         | 13        | 15          |
| 3. Cash Book                                 | 7        | 5         | 12        | 15          |
| 4. Subsidiary Books and Posting              | 6        | 4         | 10        | 10          |
| 5. Trial Balance and Rectification of Errors | 7        | 4         | 11        | 15          |
| 6. Final Accounts of a Concern               | 15       | 7         | 22        | 30          |
| 7. Depreciation Accounting                   | 6        | 2         | 8         | 10          |
| Total  | 56       | 28        | 84        | 100         |

#### 4. OBJECTIVES:

##### The student will be able

1. To develop an understanding of the principles of accounts and practice in recording transactions and interpreting them in terms of business performance.
2. To understand the form and classification of financial statements as a means of communicating financial information to the person concerned.
3. To promote awareness in modern techniques of maintaining accounting records.

**5. TOPICS AND SUB-TOPICS:**

**1. Accounting: Introduction and Concepts**

1.1 Accounting: Introduction

1.1.1 Need – Definition – Objectives and Branches of Accounting

1.1.2 Book-Keeping V/S Accounting

1.1.3 Functions and Advantages of Accounting

1.1.4 Important Terms

1.2 Accounting Concepts -Meaning

1.2.1 Basic Concepts

1.2.2 Business Entity - Dual Aspect - Going Concern - Accounting Period - Money Measurement – Cost - Periodic Matching of Cost and Revenue (or Matching) - Verifiable Objective Evidence – Realisation – Accrual – Disclosure – Materiality – Consistency - Conservatism

**2. Basic Accounting Process**

2.1 Features of Accounting Process

2.2 Concept of Account

2.3 Classification of Accounts and Rules of Debit and Credit for them

2.4 Journal –Meaning - Format of Journal

2.4.1 Recording of Transactions in Journal

2.5 Ledger -Meaning

2.5.1 What is posting?

2.5.2 Guiding Rules for Posting Transactions

2.5.3 Balancing the Account

**3. Cash Book**

3.1 Meaning and Advantages -

3.2 Types -Simple Column – Two-columnar – Three-columnar – Petty Cash Book

3.3 Posting from Cash Book

**4. Subsidiary Books and Posting**

4.1 Meaning and Advantages

4.2 Types - Purchase Book – Sales Book – Purchase Return Book – Sales Return Book - Journal Proper

4.3 Posting form Subsidiary Books

**5. Trial Balance and Rectification of Errors**

5.1 Trial Balance --Meaning – Characteristics – Objectives – Limitations

5.2 Errors -Types

5.2.1 Errors of Principles – Errors of Omission - Errors of Commission – Compensating Errors

5.2.2 Effect of Errors on Trial Balance

5.2.3 Errors which affect and Errors which do not affect the trial balance

5.2.4 Rectification of Errors With and Without Suspense Account

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### 6. Final Accounts of a Concern

#### 6.1 Meaning

#### 6.2 Preparation of Final Accounts, (Trading Account, Profit & Loss Account and Balance Sheet) With Following Adjustments using accounting concepts:

Stock at the end – Expenses Outstanding and Paid in Advance – Incomes Accrued and Received in Advance – Depreciation – Bad debts – Bad debts Provision – Provision for discount on debtors and creditors – Interest on Capital and Drawings – Interest on Loan or Deposits – Drawings of the Goods by the Proprietor for Personal Use

#### 6.3 Final accounts of non-trading concern

6.3.1 Meaning – Concept of Receipt and Payment Account – Income and Expenditure Account – Deferred Revenue Expenditure

6.3.2 Preparation of Income and Expenditure Account – Receipt and Payment Account and Balance Sheet

### 7. Depreciation Accounting

#### 7.1 Meaning - Objectives - Factors in Measurement of Depreciation

#### 7.2 Methods (Simple Practical Problem Based on Straight Line Method, Diminishing Balance Method & Depreciation Fund Method Only)

### 6. LABORATORY EXPERIENCES:

The student should perform the following experiments in the laboratory and should prepare term-work based on these experiments.

1. Application of Different Accounting Concepts. (At least 15) (2 hrs)
2. Preparation of Journal (At least 3) (2 hrs)
3. Preparation of Ledger based on the above topic (3) (2 hrs)
4. Cash Book (3 hrs)
  - Simple Cash Book
  - Two Column and Three Column Cash Book
5. Petty Cash Book. (2 hrs)
6. Subsidiary Books (2 hrs)
  - Purchase Book and Sales Book
  - Purchase Return Book and Sales Return Book
7. Posting in concerned ledger accounts. (2 hrs)
8. Trial Balance (4 hrs)
  - Preparation of Trial Balance
9. Rectification of simple errors. (2 hrs)
  - Rectification of Errors with the help suspense Account
10. Final Accounts, Preparation of Final Accounts of trading concern (Without Adjustments) (3 hrs)
11. Preparation of Final Accounts of non-trading concern (with adjustments) (3 hrs)
12. Methods of Depreciation (2 hrs)
  - Straight line method and Diminishing Balance Method

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**TERMWORK:** It shall consist of 12 exercises based on above exercises.

### 7. INSTRUCTIONAL STRATEGY:

| Topics                                       | Instructional Strategy                 | Key Resources |
|--|--|---------------|
| 1. Accounting Introduction and Concepts      | Lectures & Group Discussion            | O.H.P.        |
| 2. Basic Accounting Process – Journal        | Lectures & Group Assignment            | O.H.P.        |
| 3. Cash Book                                 | Lectures & Group Assignment            | O.H.P.        |
| 4. Subsidiary Books and Posting              | Lectures, Demonstration and Group work | O.H.P.        |
| 5. Trial Balance and Rectification of Errors | Lectures, Demonstration and Group work | O.H.P.        |
| 6. Final Accounts of a Concern               | Lectures, Demonstration and Group Work | O.H.P.        |
| 7. Depreciation Accounting                   | Lectures & Seminar                     | O.H.P.        |

### 8. REFERENCES:

1. Financial Accounting – Gupta & Gupta – Sultan Chand & Sons, New Delhi
2. Financial Accounting – Sehgal & Sehgal – Taxmann Allied Services (P) Ltd., New Delhi
3. Financial Accounting – P.C.Tulcian – Tata McGraw Hill Publicing Co., New Delhi
4. Financial Accounting – S.N. Maheswari – Vikas Publishing House, New Delhi
5. Accountancy For ISC XI – Singhal – Nageen Prakashan Pvt. Ltd., Meerut
6. Principles of Accounts For ISC XI – Monilal Das, ABS Publishing House, Kolcutta
7. Book Keeping and Accountancy For XI – Gujarat State Boards of School Text Books, Gandhinagar

# GUJARAT TECHNOLOGICAL UNIVERSITY, AHMEDABAD

## DIPLOMA IN COMMERCIAL PRACTICE

### BUSINESS ORGANISATION AND MANAGEMENT

#### 1. RATIONALE:

Firm manages its business activity in different forms of business organizations like Partnership firm, Cooperative Society, Joint Stock Company and Public Enterprise depending upon nature and size of the firm and the amount of the capital. Each type of organization has its merits and demerits. The course here is the entry in the world of business management for the students of this Program.

#### 2. SCHEME OF STUDIES:

|  | Name of Course                       | Teaching Scheme |        |
|--|--------------------------------------|-----------------|--------|
|  |                                      | Th.             | Pract. |
|  | Business Organization and Management | 4               | 2      |

#### 3. SCHEME OF TEACHING AND ASSESSMENT:

| Topics  | Lect Hrs | Pract Hrs | Total Hrs | % Weightage |
|---|----------|-----------|-----------|-------------|
| 1.Nature and Scope of Business                | 6        | 2         | 8         | 10          |
| 2.Forms of Business Organizations             | 14       | 4         | 18        | 20          |
| 3.Auxiliary Services                          | 10       | 2         | 12        | 15          |
| 4.Internal Trade and Channels of Distribution | 9        | 2         | 11        | 15          |
| 5. Foreign Trade                              | 7        | 6         | 13        | 15          |
| 6. Company Formation                          | 5        | 4         | 9         | 10          |
| 7. Company Management and Control             | 5        | 8         | 13        | 15          |
| Total   | 56       | 28        | 84        | 100         |

#### OBJECTIVES:

##### The student will be able

1. To understand the theory and practice of business, trade and industry
2. To know theoretical foundations, organizing, managing and handling operations of a business firm.
3. To study the more important aspects of the commercial world.
4. To know the activities of commerce in the marketing of goods and services.

#### 5. TOPICS AND SUB-TOPICS:

##### 1. Nature and Scope of Business

###### 1.1 Concept of Business, Profession and Employment

###### 1.1.1 Characteristics/ Nature of Business

###### 1.1.2 Scope, Objectives and Functions of Business



1.2 Concept of Commerce

1.2.1 Inter-relationship between Industry, Commerce and Trade

1.3 Concept of Business Organisation

**2. Forms of Business Organisation**

Meaning, Features, Merits and Limitations of:

2.1 Sole Proprietorship

2.2 Partnership

2.3 Joint Stock Company

2.4 Co-Operative Society

2.5 Public Enterprise

2.5.1 Concept and Objectives

2.5.2 Forms With Features, Merits and Limitations

**3. Auxiliary Services**

3.1 Banking

3.1.1 Meaning – Importance – Functions – Types of Banks Account (With New Concept of Account)

3.1.2 Cheque – Types of Cheque

3.1.3 New Developments in Banking Industry like ATM – Credit Card – Debit Card- E-Banking

Meaning – Importance – Functions – Types of:

3.2 Insurance

3.3 Transportation

3.4 Warehousing

3.5 Agent

3.6 Communication (With Concept of Fax, Internet, Mobile Communication, Telephone, Telex, & E-Mail)

**4. Internal Trade and Channels of Distribution**

4.1 Importance of Internal Trade

4.2 Channels of Distribution

4.2.1 Meaning and Functions

4.2.2 Factors Influencing the Choice of Channels of Distributions

4.2.3 Types and Importance

4.2.4 Wholesalers --Meaning, Definitions, Types, Functions and Services

4.2.5 Retailers--Meaning, Definitions, Characteristics, Functions & Services

4.2.5.1 Types of retailers (Concept Only)

(A) Itinerant Retailers

(B) Fixed Shops- Small Scale and Large Scale

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4.2.6 Department Stores – Multiple Shops – Mail Order Business –  
Consumers' Cooperative Stores – Super Bazar / Market

4.2.6.1 Meaning, Definitions and Characteristics

4.2.6.2 Merits and Limitations

### 5. Foreign Trade

5.1 Meaning and Significance

5.2 Export Trade and Import Trade Procedure

5.3 Documents Used in Foreign Trade:

Shipping Order, Shipping Bill, Bill of Lading and Charter Party.

### 6. Company Formation

6.1 Types of Companies

6.2 Stages in the Formation of a Company

6.2.1 Promotion Stage

6.2.2 Incorporation Stage

6.2.3 Subscription Stage

6.2.4 Commencement of Business Stage

6.3 Study of Memorandum of Association and Articles of Association

### 7. Company Management and Control

7.1 Director

7.1.1 Meaning, Definitions and Appointment of Directors

7.1.2 Powers: (I) General (II) Specific

7.1.3 Duties: (I) Statutory (II) General

7.2 Managing Directors

7.2.1 Meaning, Definitions, Appointment and Functions

## 6. LABORATORY EXPERIENCES:

1. Elaboration of Concept and utility of Business Industry and Profession (2 hrs)
2. Identifying and Comparing the features and forms of sole proprietorship with partnership. (2 hrs)
3. Comparative study of democratic and nominated forms of B.O. like company, Co-operative and public enterprise (2 hrs)
4. Detailing the usefulness, role of Auxiliary services in Business Development(2 hrs)
5. Explaining the channels of Distribution with graphic presentation (2 hrs)
6. The usefulness of export- import documents (2 hrs)
7. Preparation of the foreign trade documents (4 hrs)
8. Preparation of a specimen of company formation documents (4 hrs)
9. Preparing a chart of company management (4 hrs)
10. Case study of company Management and control (4 hrs)

**TERMWORK:** It shall consist of 12 exercises based on above experiences.

### Learning Activities:

1. The Students should be brought on industrial and organizational visit.
2. Experts from business should be invited to address upon relevant topics form above.

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### 7. INSTRUCTIONAL STRATEGIES:

| Topics  | Instructional Strategy                           | Key Resources |
|---|--|---------------|
| 1.Nature and Scope of Business                | Lectures & Group Discussion                      | O.H.P.        |
| 2.Forms of Business Organizations             | Lectures, Group Discussion and Seminar           | O.H.P.        |
| 3.Auxiliary Services                          | Lectures, Industrial visits and Group Assignment | O.H.P.        |
| 4.Internal Trade and Channels of Distribution | Lectures, Demonstration and Group work           | O.H.P.        |
| 5. Foreign Trade                              | Lectures & Group Assignment                      | O.H.P.        |
| 6. Company Formation                          | Lectures, Demonstration and Group work           | O.H.P.        |
| 7. Company Management and Control             | Lectures & Seminar                               | O.H.P.        |

### 8. REFERENCE BOOKS:

1. Business Organisation and Management – C.B. Gupta, Sultan Chand & Sons, New Delhi
2. Fundamentals of Business Organisation and Management – Y.K.Bhushan, Sultan Chand & Sons, New Delhi
3. Modern Business Organisation and Management – Sherlekar & Sherlekar, Himalaya Publishing House, Mumbai
4. Business Organisation – R.C.Agrawal, Lakshmi Narain Agrawal, Agra
5. Organisation of Commerce for Std. 11<sup>th</sup> & 12<sup>th</sup> - Gujarat State Boards of School text books, Gandhinagar

DIPLOMA IN COMMERCIAL PRACTICE

PRINCIPLES OF ECONOMICS -1

**1. RATIONALE:**

Any country can be considered as developed country depending on per capita income of the people. Increasing economic output and economic growth of the country can increase per Capita Income. This can be achieved by adopting proper economic policy and better economic planning. The present course enables the student to understand the economic process of development.

**2. SCHEME OF STUDIES:**

|  | Name of Course            | Teaching Scheme |        |
|--|---------------------------|-----------------|--------|
|  |                           | Th.             | Pract. |
|  | Principles of Economics-I | 4               | 2      |

**3. SCHEME OF TEACHING AND ASSESSMENT:**

| Topics  | Lect Hrs | Pract Hrs | Total Hrs | % Weightage |
|---|----------|-----------|-----------|-------------|
| 1. Economics: Nature, Scope & Basic Problem             | 5        | 2         | 7         | 10          |
| 2. Marginal Utility Analysis                            | 11       | 4         | 15        | 15          |
| 3. Elasticity of Demand - Supply and Consumer's Surplus | 8        | 2         | 10        | 10          |
| 4. Theory of Production                                 | 6        | 2         | 8         | 10          |
| 5. Theory of Product Pricing                            | 9        | 6         | 15        | 20          |
| 6. Theory of Distribution                               | 10       | 8         | 18        | 20          |
| 7. Interest & Profit                                    | 7        | 4         | 11        | 15          |
| Total   | 56       | 28        | 84        | 100         |

**4. OBJECTIVES:**

**The student will be able**

1. To understand candidates with methods of economic analysis.
2. To develop an understanding of important economic problems.
3. To know micro-economics
4. To understand the facts, concepts, terms, principles & problems in economics.

**5. TOPICS AND SUB-TOPICS:**

**1. Economics: Nature, Scope and Basic Problem**

1.1 Nature and Scope

- 1.1.1 What is Economics
- 1.1.2 Critical Evaluation of Robbins Definition
- 1.1.3 Subject Matter and Importance of Economics
- 1.1.4 Characteristics of Economic Laws
- 1.1.5 Meaning of Micro and Macro Economics

1.2 Problem of an Economy

- 1.2.1 Basic Problem of an Economy
  - 1.2.1.1 What to Produce? – How to Produce? – For whom to Produce?

1.3 Basic Terms

- 1.3.1** Goods – Value – Price – Wealth – Utility – Equilibrium

**2. Marginal Utility Analysis**

- 2.1.1 Meaning, Kinds and Measurement of Utility
- 2.1.2 Law of Diminishing Marginal Utility with Exceptions and Importance
- 2.1.3 Law of Maximum Satisfaction with Exceptions and Importance
- 2.1.4 Meaning of Demand, Law of Demand with Exceptions
- 2.1.5 Increase - Decrease and Extension - Contraction of Demand

**3. Elasticity of Demand - Supply and Consumer's Surplus**

- 3.1.1 Meaning and Kinds of Price Elasticity of Demand
- 3.1.2 Factors Determining Price Elasticity of Demand
- 3.1.3 Practical Importance of Elasticity
- 3.1.4 Law of Supply
- 3.1.5 Meaning and Measurement of Elasticity of Supply
- 3.1.6 Critical Evaluation of the Concept of Consumer's Surplus

**4. Theory of Production**

- 4.1 An Introduction to Factors of Production
- 4.2 Law of Diminishing Return with Limitations
- 4.3 The Modern Version of Return – Three Stages of Production
- 4.4 Internal and External Economies of Scale

**5. Theory of Product Pricing**

5.1 Revenue and Cost

- 5.1.1 Money, Real and Opportunity Cost of Production
- 5.1.2 Fixed and Variable Cost
- 5.1.3 Fixed and Marginal Cost
- 5.1.4 Explicit and Implicit Cost
- 5.1.5 Total, Average and Marginal Revenue
- 5.1.6 The Equality of Marginal Cost and Marginal Revenue

5.2 Market and Price Determination

- 5.2.1 Definition and Types of Market
- 5.2.2 Price Determination in Perfect Competition Market

**6. Theory of Distribution**

6.1 Marginal Productivity Theory With Criticisms – Personal and Functional Distribution of Income – Causes and Consequences of Inequality of Income

6.2 Wages

6.2.1 Modern Theory of Factor Pricing

6.2.2 Nominal and Real Wages

6.2.3 Factors Determining Real Wages

6.2.4 Causes for Differences in Wages

6.3 Rent

6.3.1 Concept of Rent

6.3.2 Economic and Contractual Rent

6.3.3 The Ricardian Theory of Rent with Criticisms

6.3.4 Modern Theory of Rent and Quasi Rent

**7. Interest & Profit**

6.1 Interest

7.1.1 Definition, Gross and Net Interest

7.1.2 Liquidity Preference Theory of Interest with Criticisms

7.2 Profit

7.2.1 Meaning, Gross and Net Profit, Normal and Super Normal Profit

7.2.2 Uncertainty Bearing and Innovative Theory of Profit with Criticisms

**6. LABORATORY EXPERIENCES:**

1. Exhibiting the basic problem of an Economy with brief explanation of Basic Terms. (2 hrs)
2. Application of Diminishing Marginal Utility / Law of Demand (2 hrs)
3. Listing out the factors determining the price elasticity of demand (2 hrs)
4. Application of Law of Supply (2 hrs)
5. Applying law of Diminishing Return in terms of economies of scale (2 hrs)
6. Establishing the linkage of various types of costs and revenue for price determination in various markets. (2 hrs)
7. Applying the co-ordination of factors of production and distributing the revenue for them. (4 hrs)
8. Differentiate the normal and real wages with factors affecting them (4 hrs)
9. Application of modern theory of rent (4 hrs)
10. Application of Liquidity preference theory of interest with criticism. (4 hrs)

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**TERMWORK:** It shall consist of 12 exercises based on above Experiences.

### 7. INSTRUCTIONAL STRATEGIES:

| Topics  | Instructional Strategy           | Key Resources |
|---|----------------------------------|---------------|
| 1. Economics: Nature, Scope and Basic Problems          | Explanation                      | O.H.P.        |
| 2. Marginal Utility Analysis                            | Group Discussion & Explanation   | O.H.P.        |
| 3. Elasticity of Demand – Supply and Consumer's Surplus | Group Discussion & Explanation   | O.H.P.        |
| 4. Theory of Production                                 | Group Assignment & Explanation   | O.H.P.        |
| 5. Theory of Product Pricing                            | Explanation and Group Discussion | O.H.P.        |
| 6. Theory of Distribution                               | Explanation and Group Discussion | O.H.P.        |
| 7. Interest and Profit                                  | Explanation and Group Discussion | O.H.P.        |

### 8. REFERENCE:

1. Elementary Economic Theory – Dewett & Verma S.Chand & Co. New Delhi
2. Principles of Economics – D.N. Mithani Himalaya Publishing House, Mumbai
3. Business Economics – Sundharam & Sundharam – Sultan Chand & Sons, New Delhi
4. Micro Economics – Verma & Agrawal King Publication, Delhi
5. Refresher Course in Economics – M.L.Sheth, Lakshmi Narain Agrawal, Agra
6. Economics for 11<sup>th</sup> – Gujarat State Board of School Text Books, Gandhinagar

DIPLOMA IN COMMERCIAL PRACTICE

BUSINESS MATHEMATICS

**1. RATIONALE:**

Any business firm shall have a objective of maximization of profit and growth. This can be achieved by adopting proper marketing strategies, correct estimation of all kind of cost and adopting appropriate mathematical and optimization techniques.

**2. SCHEME OF STUDIES:**

|  | Name of Course       | Teaching Scheme |        |
|--|----------------------|-----------------|--------|
|  |                      | Th.             | Pract. |
|  | Business Mathematics | 4               | 2      |

**3. SCHEME OF TEACHING AND ASSESSMENT:**

| Topics                                 | Lect Hrs | Pract Hrs | Total Hrs | % Weightage |
|--|----------|-----------|-----------|-------------|
| 1. Annuities, Discount and Commission  | 8        | 6         | 14        | 15          |
| 2. Function, Limit and Differentiation | 12       | 8         | 20        | 20          |
| 3. Arithmetic Progression              | 8        | 2         | 10        | 15          |
| 4. Permutations and Combinations       | 8        | 3         | 11        | 15          |
| 5. Graphs of Inequalities              | 8        | 3         | 11        | 15          |
| 6. Linear Programming                  | 12       | 6         | 18        | 20          |
| Total                                  | 56       | 28        | 84        | 100         |

**4. OBJECTIVES:**

**The student will be able:**

1. To understand basic principles of business mathematics.
2. To apply basic principles of business mathematics to real life situations..
3. To understand Linear Programming principle of Operations Research.
4. To apply L.P.P. to real life situations.
5. To appreciate the role of Business Mathematics in real life situations.



**5. TOPICS AND SUB-TOPICS:**

**1. Annuities, Discount and Commission**

1.1 Annuities

- Present Value – Definitions and Terms connected with annuities
- Amount of Annuities
- Applied problems on loans. Sinking funds, scholarship

1.2 Discount

- Meaning – Simple Problems Based on True Discount, Banker's Discount, Discounted Value, Present Value and Cash Discount

1.3 Commission

- Meaning – Simple Problems Based on Commission on Profit

**2. Functions, Limit & Differentiation**

2.1 Functions --Meaning – Types of Functions – Simple Problems

2.2 Limit --Meaning – Rules (without proof) – Simple Problems

2.3 Differentiation --Meaning – Rules - Simple Problems

**3. Arithmetic Progression**

3.1 Meaning

3.2 Arithmetic Series

- General Term – Arithmetic Mean Between Two Terms – Particular Form
- Arithmetic Means Between Two Distinct Numbers a and b

**4. Permutations and Combinations**

4.1 Meaning – Basic Principle – Simple Problems

**5. Graphs of Inequalities**

5.1 Meaning – The Graph of Linear Inequality in Two Variables – Graph of the System of Simultaneous Linear Inequalities – Lattice Point

**6. Linear Programming**

6.1 Meaning – Assumptions – Application – Limitations

6.2 Solution of Linear Programming Problem – Graphical Method Only

- Constraints – Objective Function – Solution – Feasible Solution – Optimal Feasible Solution

6.3 General Linear Programming Problem

- Solution of the Problem for Optimum Value (Maximizing & Minimizing)

6.4 Fundamental Theory of Linear Programming

**6. LIST OF LABORATORY EXPERIENCES:**

- |   |         |
|---|---------|
| 1. Practical application of ratio and proportion              | (3 hrs) |
| 1. Discount and commission practices in business transactions | (3 hrs) |
| 2. Concepts and types of functions                            | (2 hrs) |
| 3. Practical problems based on functions                      | (3 hrs) |
| 4. Study and application of limit and differentiation         | (3 hrs) |
| 5. Application of Arithmetic progression                      | (2 hrs) |
| 6. Problems based on permutations and combinations            | (3 hrs) |
| 7. Graphical presentation of linear inequalities.             | (3 hrs) |
| 8. Concept and utility of linear programming                  | (3 hrs) |
| 9. Practical Application of linear Programming.               | (3 hrs) |

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**TERMWORK:** It shall consist of 12 exercises based on above exercises.

### 7. INSTRUCTIONAL STRATEGY:

| Topics                           | Instructional Strategy      | Key Resources |
|----------------------------------|-----------------------------|---------------|
| 1. Annuities                     | Lectures & Group Assignment | O.H.P.        |
| 2. Discount and Commission       | Lectures & Group Discussion | O.H.P.        |
| 3. Function and Limit            | Lectures & Group Discussion | O.H.P.        |
| 4. Differentiation               | Lectures & Group Assignment | O.H.P.        |
| 5. Arithmetic Progression        | Lectures & Group Assignment | O.H.P.        |
| 6. Permutations and Combinations | Lectures & Group work       | O.H.P.        |
| 7. Graphs of Inequalities        | Lectures                    | ---           |
| 8. Linear Programming            | Lectures & Group work       | O.H.P.        |

### 8. REFERENCE:

1. Business Mathematics for Std. 11 – Gujarat State Board of School Textbooks, Gandhinagar
2. Commercial Mathematics for Std. 12 – Gujarat State Board of School Textbooks, Gandhinagar
3. Business Mathematics – Sancheti & Kapoor – Sultan Chand & Sons, New Delhi
4. Commercial Arithmetic – Iyer & Bari – Sultan Chand & Sons, New Delhi
5. Business Mathematics and Statistics – Chikodi, Satyaprasad & Nirmala, Himalaya Publishing House, Mumbai
6. Operations Research – Taha, T.M.H. Publications
7. Operations Research-RC.Patel, N.R.Dave, C.Jamanadas & Co.

DIPLOMA IN COMMERCIAL PRACTICE

COMPUTER-I

1. RATIONALE:

Innovations in the technological field particularly in the field of Electronics, Computers and Information Technology has changed means of communication, business culture and means of doing commercial activities. The knowledge and application of computer becomes essential if any one wants to perform his daily duty efficiently and effectively.

An attempt has been made in this course to make students to learn computer fundamentals like MS DOS, Windows & MS Office to enable them for E-Commerce.

2. SCHEME OF STUDIES:

|  | Name of Course | Teaching Scheme |        |
|--|----------------|-----------------|--------|
|  |                | Th.             | Pract. |
|  | Computer - I   | 2               | 4      |

3., SCHEME OF TEACHING AND ASSESSMENT:

| Topics                                     | Lect. Hrs | Pract. Hrs | Total Hrs | % Weightage |
|--|-----------|------------|-----------|-------------|
| 1. Introduction to Computers & Peripherals | 5         | 5          | 10        | 15          |
| 2. Dos Commands                            | 5         | 5          | 10        | 15          |
| 3. Windows Basics                          | 5         | 15         | 20        | 25          |
| 4. Customizing                             | 4         | 15         | 19        | 20          |
| 5. Word Processing                         | 9         | 16         | 25        | 25          |
| Total                                      | 28        | 56         | 84        | 100         |

4. OBJECTIVES:

**The student will be able**

1. To understand GUI (Graphical User Interpreter) and to know the windows,
2. To operate windows based software and operating system.
3. To customize windows and to operate window based word processor,
4. To perform miscellaneous activities with windows based word processor,
5. To give different appearances formats to the document.

## 5. TOPICS AND SUB-TOPICS:

### 1. Introduction to Computer & Peripherals

Block diagram of a digital computer system

- 1.1.1 Types & Classification of computers
- 1.1.2 Analog, digital & Hybrid (Explanation of terms only)
- 1.1.3 Micro, mini, main frame & super computers (Explanation of terms only)
- 1.1.4 Various Input/Output devices
- 1.1.5 Keyboard, mouse, scanner as input device.
- 1.1.6 V.D.U., printer – impact and non-impact printers.
- 1.1.7 Main memory – RAM & ROM.
- 1.1.8 Secondary memory – Floppy disk, hard disk, cd-rom, zip-drive.

### 2. DOS Commands

- 2.1. Internal DOS commands – DIR, CD, MD, RD, COPY, DEL, RENAME, TYPE, CLS, TIME, DATE, PROMPT
- 2.2. External DOS Commands: - FORMAT, DISKCOPY, CHKDSK, ATTRIB, MODE, DISKCOMP, PRINT, FDISK, XCOPY, UNFORMAT, DELTREE.

### 3. Windows Basics

- 3.1 Working with windows: Starting windows - Windows desktop - Using the mouse - The start button - The taskbar - Shutting down - Working with a windows -Windows contents – Opening - Sizing maximize, minimize and restore, borders - Scroll bars - Moving a windows - Viewing a windows contents - Closing a windows
- 3.2 Menus & Dialog boxes: Toolbar - Menu and it's commands - Shortcut keys - Shortcut menus
- 3.3 Dialog boxes: Understanding dialog boxes - The components of a dialog box - Text boxes - List boxes - Option buttons - Check boxes - Command buttons - Property sheets and tabs
- 3.4 Working with multiple windows: Arranging windows (CASCADE, TILE) - Moving between (applications-application, in same application, multiple windows)
- 3.5 Copying and moving information between windows: Files and folders - File - Folder -Drive (Floppy, Hard disk, CD-ROM)
- 3.6 My Computer: What is my computer? - My computer window - Browsing folder, viewing options - Menu - Toolbar - Opening drives and folders - Working with multiple windows - Creating folders - Selecting files and folders - Moving files and folders - Copying files and folders - Deleting files and folders - Renaming files and folders - Creating shortcuts - Finding files.

- 3.7 The Recycle bin: Understanding recycle bin - Opening - Emptying - Restoring (File, all files, folders) – Properties
- 3.8 The windows explorer: What is the windows explorer - Opening and closing the explorer - The explorer windows - The file viewing options - Changing displays - Explorer toolbar - The menu - Searching for a file - Creating folders - Selecting files and folders - Moving files and folders - Copying files and folders - Deleting files and folders - Renaming files and folders - Creating shortcuts
- 3.9 Printing: Installing a printer - Working with the print folder- Controlling print job

#### **4. Customizing**

- 4.1 The control panel: What is the control panel?  
- Control panel – functions/usage
- 4.2 Customizing the desktop  
Creating shortcuts - Arranging icons - Choosing colors and backgrounds - Changing fonts
- 4.3 Screen savers  
Selecting a screen saver - Screen saver properties - Energy saving monitors
- 4.4 Customizing the taskbar and start menu  
Positioning the taskbar - Sizing the taskbar - Using taskbar properties - Hiding the taskbar - Showing the clock - Using the start menu properties - Adding and removing programs - Adding programs to the startup windows - Cleaning the document menu

#### **5. Word Processing**

- 5.1.1 File management - Page setup, saving, open, new document - Viewing or editing document - Finding & replacing text - Search option - Defining, editing, & creating, inserting auto text & auto correct
- 5.2 Printing document  
- Print preview - Selection printing - Label print - Merge print
- 5.3 Font: Formatting  
- Size, style, change, select effects
- 5.4 Indentation  
- Ruler, tab, text justification, leader, customizing tab
- 5.5 Templates  
- Style, new, modify - Modify, new, Update templates
- 5.6 Text placement  
Insert page break, date, time - Margins - Hyphenation – Alignment – Header / footer - Envelopes & labels
- 5.7 Writing tools spelling checker grammar checker
- 5.8 Tables  
Creating and formatting tables - Border, shade, delete, insert in tables - Splitting and modifying table structure - Tabular calculation - Import and export document

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### 5.9 Drawing Tools

- Line, fill, all types of objects - Adding clipart, picture, objects
- Macros - Recording running.

### 6. LABORATORY EXPERIENCES:

1. Preparing block diagram of Digital Computer. Uses of Analog, Digital & Hybrid Computers. Uses of Micro, Mini, Mainframe and Super Computers. (8 hrs)
2. Uses of keyboard, mouse, scanner, V.D.U., printer, RAM, ROM, Floppy disk, Hard disk, CDROM, zip media. (9 hrs)
3. Starting windows. Using the mouse. The start button. The task bar. Working with a windows Menus dialog boxes. Working with multiple windows. Creating file and folder. Study of My computer. Understanding Recycle bin. Use of Windows explorer. Installing a printer. (9 hrs)
4. Working and use of internal and external DOS commands. (9 hrs)
5. Functions and usage of control panel. Customizing Desktop. Selecting Screen Saver. Screen saver properties. Customizing the task bar and start menu. Hiding taskbar. (9 hrs)
6. Creating and sharing new document in word. Opening and Existing Document. Finding and replacing text. Autotext and Autocorrect. Printing Document. Font selection. Label and merge print. Spelling and grammar checking. Tables, Drawing line, filling all types of objects. Adding clipart, picture, objects 12 hrs)

#### Practical / Term-Work:

The practical shall be based on the above-mentioned topics Total practical hours will be **56 Hours** in a term. Term work shall consist of 12 exercises based on above experiences.

### 7. INSTRUCTIONAL STRATEGY:

| Topics                                     | Instructional Strategy                 | Key Resources             |
|--|--|---------------------------|
| 1. Introduction to Computers & Peripherals | Lectures, Demonstration and Group work | L.C.D. Projector / O.H.P. |
| 2. Dos Commands                            | Lectures, Demonstration and Group work | L.C.D. Projector / O.H.P. |
| 3. Windows Basics                          | Lectures, Demonstration and Group work | L.C.D. Projector / O.H.P. |
| 4. Customizing                             | Lectures, Demonstration and Group work | L.C.D. Projector / O.H.P. |
| 5. Word Processing                         | Lectures, Demonstration and Group work | L.C.D. Projector / O.H.P. |

**8. REFERENCE:**

1. Computer & Common Sence – Prentice Hall of India, New Delhi
2. Microsoft Windows 98 6 In 1 - Calabaria & Burke – Prentice Hall of India, New Delhi
3. Using Microsoft Word 2000 - Nossiter – Prentice Hall of India, New Delhi
4. PC Software Made Simple - R. K. Taxali –BPB Publication, New Delhi
5. Mastering Word – Mansfield – BPB Publication, New Delhi
6. Working with MS-OFFICE – 2000 Knowledge Ware Group – Tata McGrow Hill Publishing Co. Ltd., New Delhi.
7. Introduction to computers with MS-OFFICE-2000- Leon Alexis & Leon Mathews- Tata McGrow Hill Publishing Co. Ltd., New Delhi.