



ಕ್ರಮಾಂಕ/No. :MU/ACC/CR.12/2018-19/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ
ಮಂಗಳಗಂಗೋತ್ರಿ - 574 199
Office of the Registrar
Mangalagangothri - 574 199

ದಿನಾಂಕ/Date:06.02.2021

NOTIFICATION

Sub: Revised syllabus of OM & SP, vocational course for B.Com Degree Programme under Choice Based Credit System –reg

Ref: 1. This office notification No. MU/ACC/CR12/2018-19/A8 dated: 15.05.2019 & MU/ACC/CR41/2018-19/A8 dated: 19.10.2020

2. Decision of the Academic Council meeting held on 23.12.2020

Pursuant to the above, the revised syllabus of OM & SP, vocational course for V & VI semester B.Com Degree Programme under Choice Based Credit System which was approved by the Academic Council meeting held on 23.12.2020 is hereby notified for implementation with effect from the academic year 2021-22 onwards

Copy of the syllabus shall be downloaded from the Mangalore University Website. www.mangaloreuniversity.ac.in


REGISTRAR.

To:

- 1) The Principals of all the Colleges concerned.
- 2) The Registrar (Evaluation), Mangalore University.
- 3) Sri John Bapist D'souza, Chairman, UG BOS in OM & SP, Mangalore University, Sacred Heart College, Madanthyar
- 4) Prof. Ishwar P, Chairman, UG BOS in Commerce, Mangalore University & Prof., Department of Commerce, Mangalore University
- 5) The Assistant Registrar/ Superintendents, Academic Section, O/o the Registrar, Mangalore University.
- 6) The Director, DUIMS, Mangalore University – with a request to publish in the Website.
- 7) Guard File.

**B.COM (OFFICE MANAGEMENT AND SECRETARIAL
PRACTICE) DEGREE PROGRAMME
(VOCATIONALISED)**

**CHOICE BASED CREDIT SYSTEM
(w.e.f. 2019-20)**

Mangalore University

Syllabus for B.Com(VOC) (Office Management and Secretarial Practice) Course as per CBCS Regulations 2018-19:

Programme Objectives:

1. The Course focuses mainly on enhancing the employability skills of the Commerce students
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.

Proposed Semester wise Subjects for B.Com (VOC) (Office Management and Secretarial Practice) Degree

I year B.Com(VOC)(OM & SP) I Semester							
		Subjects/Courses	Teaching Hours/Week	Marks			Credits
				I A	U Exam	Total	
Group I: Core Courses (Commerce Subjects)		Quantitative Techniques- I	4	20	80	100	02
		Financial Accounting – I	6	30	120	150	03
Vocational	BCM0SV131	1.Office Management	4	20	80	100	02
	BCM0SP133	2.Computer Based and Spoken English Skills-I (Lab)	2	10	40	50	01
	BCM0SV132	3.Organizational Behaviour	4	20	80	100	02
Group II		Elective Courses	2	10	40	50	01
Group III (a) Compulsory Foundation		Language I	4	20	80	100	02
		Language II	4	20	80	100	02
Group III (b) Compulsory Foundation		Indian Constitution/Human Rights/Gender Equity/Environmental studies	2	10	40	50	01
Group IV		Co-Curricular and Extra-Curricular activities	-	-	-	50	01
						850	17

I year B.Com(VOC) (OM & SP) II Semester							
		Subjects/Courses	Teaching Hours/	Marks			Credits
				I A	U Exam	Total	
Group I: Core Courses (Commerce Subjects)		Quantitative Techniques- II	4	20	80	100	2
		Financial Accounting - II	6	30	120	150	3
Vocational	BCM0SV181	1.Office Systems and Procedures	4	20	80	100	2
	BCM0SP183	2.Computer Based and Spoken English Skills-I(Lab)	2	10	40	50	1
	BCM0SV182	3.Cost Accounting	4	20	80	100	2
Group II Elective Courses		Elective Courses	2	10	40	50	1
Group III a) Compulsory Foundation		Language I	4	20	80	100	2
		Language II	4	20	80	100	2

Group III b) Compulsory Foundation		Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	1
Group IV		Co-curricular and Extra- curricular Activities	-	-	-	50	1
						850	17

II year B.Com(VOC) (OM & SP) III Semester							
Group I: Core Courses (Commerce Subjects)		Subjects/Courses	Teaching Hours/ Week	Marks			Credits
				I A	U Exam	Total	
		Financial Accounting - III	6	30	120	150	03
		Modern Bank Management	4	20	80	100	02
Vocational course	BCM0SV232	1.Innovative Banking and Insurance	4	20	80	100	02
	BCM0SP233	2.Principles of Worksheet and Spoken English Skills (Lab)	2	10	40	50	01
	BCM0SV231	3.Human Resource Management-I	4	20	80	100	02
Group II: Elective Courses		Elective Courses	2	10	40	50	01
Group III a) Compulsory Foundation		Language I	4	20	80	100	02
		Language II	4	20	80	100	02
Group III b) Compulsory Foundation		Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
Group IV		Co-curricular and Extra- curricular Activities	-	-	-	50	01
						850	17

II year B.Com(VOC) (OM & SP) IV Semester							
Group I: Core Courses (Commerce Subjects)		Subjects/Courses	Teaching Hours/ Week	Marks			Credits
				I A	U Exam	Total	
		Financial Accounting –IV	6	30	120	150	3
		International Trade	4	20	80	100	2
Vocational	BCM0SV282	1.Office Correspondence	4	20	80	100	2
	BCM0SP283	2.Powerpoint, Photoshop and Spoken English Skills (Lab)	2	10	40	50	1
	BCM0SV281	3.Human Resource Management – II	4	20	80	100	2
Group II Elective Courses		Elective Courses	2	10	40	50	1
Group III a) Compulsory Foundation		Language I	4	20	80	100	2
		Language II	4	20	80	100	2
Group III b) Compulsory Foundation		Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	1
Group IV		Co-curricular and Extra- curricular Activities	-	-	-	50	1
							850

III year B.Com(VOC) (OM & SP) V Semester							
Group I: Core Courses (Commerce Subjects)		Subjects/Courses	Teaching Hours/ Week	Marks			Credits
				I A	U Exam	Total	
		Corporate Accounting – I	5	30	120	150	03
		Financial Management - I	5	30	120	150	03
		Business Law	5	30	120	150	03
		Modern Marketing	5	30	120	150	03
Vocational	BCMOSP333	1. Tally.ERP.9 with GST	4	20	80	100	02

	BCMOSP332	2.Tally.ERP.9 with GST and Spoken English Skills(Practical)	2	10	40	50	01
	BCMOSV331	3.Personal Tax Planning-I	5	30	120	150	03
						900	18
Group II		Not applicable					
Group III		Not applicable					
Group IV		Not applicable					
III year B.Com(VOC) (OM & SP), VI Semester							
Group I: Core Courses (Commerce Subjects)		Subjects/Courses	Teaching Hours/Week	Marks			Credits
				I A	U Exam	Total	
			Corporate Accounting – II	5	30	120	150
		Financial Management - II	5	30	120	150	03
Vocational course	BCMEDV382	1.Entrepreneurship Development	4	20	80	100	02
	BCMOSP383	2.Project Work	2	20	80	100	02
	BCMOSV381	3.Personal Tax Planning - II	4	20	80	100	02
		Indian Corporate Law	5	30	120	150	03
		Auditing	5	30	120	150	03
						900	18
Group II		Not applicable					
Group III		Not applicable					
Group IV		Not applicable					
Total						5200	104

MANGALORE UNIVERSITY

CHOICE BASED CREDIT SYSTEM

B.com (OFFICE MANAGEMENT & SECRETARIAL PRACTICE) (Vocational)
For Implementation w.e.f. 2019-2020

PROGRAMME OBJECTIVES:

At the end of a sixth-semester Degree Programme, a student of B.Com OM & SP (Voc) is expected to acquire a fairly reasonable competence in the following areas:

1. Get familiar with Office Assistant skills for complete office related tasks.
2. Encourage independent Correspondence
3. Able to operate the following Window-based Ms Paint, Ms Word, Ms Excel, Ms Power Point, Page Maker, Typing Masters and Tally
4. Able to work harmoniously as a contributing member of a team to achieve organizational goals.
5. To improve presentation skills, communicative skills and language based skills
6. To gain knowledge about the behavior of organization and people.
7. To get familiarized with the Corporates through Project Work.
8. To get first hand working experience through On-the-job training.

PROGRAMME OUTCOMES

After completion of Bachelor of Commerce in OM &SP students are able to pursue:

Master of Commerce (M.Com), Master of Commerce Taxation (M.Com), Master of Business Administration (MBA), Master of Business Administration, chartered Accountancy (CA), ICWA, Business Accounting and Taxation (BAT), Certified Management Accountant(CMA), Master of International Business (MIB), Master of Finance and Accounting (MFA), Certified Public Accounting (CPA), Association of Chartered Certified Accountants (ACCA), Chartered Financial Analyst (CFA), Company Secretary (CS), Certified Industrial Accountant (CIA), Tally Financial Accounting Certification, Diploma in E-Commerce, Post graduate Diploma (PGD) and many more.

Career Prospects:

After completion of Bachelor of Commerce in Tax Procedure students are able to pursue the following careers (indicative):

Chartered Account/ Cost & Work Accountant, Company Secretary, Auditors, Tax Consultant, Economist, Budget Analysts, Government Jobs, Jobs in Tax Authority, Administrative

Jobs, Human Resource Executive, Banker, Stock Broker, Teacher, Export Import Manager, Finance Consultant, Insurance Consultant, Event Manager, Travel Agent / Travel Manager, Book Keepers, Market Researcher, Entrepreneur, Hotel Management, Book Keepers, BPO / KPO Executive.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

Choice Based Credit System

I B.Com I SEMESTER

PAPER I – OFFICE MANAGEMENT

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4 Hours

Objectives:

- To learn about the Office communication
- To make the students aware about the working of an office Organization
- To acquaint the working of an Office

Outcome:

- To familiarize with Office Skills
- To Improve Communication Skills
- To gain knowledge about handling Office work

UNIT I –FUNDAMENTALS OF MODERN OFFICE

- Modern Office: Meaning and Importance
- Functions: Basic and Administrative
- Types- Front Office and Back Office
- Qualities, Functions and Duties of an Office Manager
- Changing Scène of Office: Past, Present and Future

UNIT II - OFFICE ORGANISATION

- Meaning and Importance of Office Organisation
- Organization Structure: Meaning and objectives
- Types of Organization: Line, Functional, Line and Staff
- Principles of Organization
- Span of Management: Meaning and types (wide and narrow)
- Factors determining Span of Management, Graicuna's Theory

UNIT III - OFFICE LAYOUT

- Meaning and Definitions of Office Layout
- Objectives and importance of Office Layout
- Principles of Office Layout
- Steps involved in Office Layout
- Types: Open office and Private Office - Merits and Demerits
- Recent Trends in Office Layout

UNIT IV - OFFICE COMMUNICATION

- Meaning and Definitions of Office Communication
- Importance of Communication
- Types of Communication: Internal and External, Formal and Informal,
- Downward, Upward and Horizontal, Oral and Written
- Communication Process
- Barriers to Communication- Measures to overcome the Barriers
- Principles of Effective Communication & means of communication

REFERENCE BOOKS:

1. Jain S.P and Chabra T.N, Laxmiparasuram, Office Management, Thirichanapalli.
2. V.S.P & P.S Narayana Rao, Text Book of Office Management, Tata McGraw Hill Publishing.
3. Singh S.P & Singh B, Office Management, S.P Gyan Publishing House, Delhi.
4. T Ramaswamy Principles of Office Management, Himalaya Publication.

I B.Com I Semester
COMPUTER BASED AND SPOKEN ENGLISH SKILLS-I (LAB)

Max Marks:50 Marks

Credit: 1

Teaching hours:2

Objectives:

- To make the students aware about the computer based working of an office Organization.
- To acquire spoken English skills.

Outcome:

- To familiarize with Office Skills
- To Improve Communication Skills
- To gain knowledge about handling Office work

1. COMPUTER BASED SKILLS

- Typing Master - 20 WPM
- MS Word:
 - Working with Ms word
 - Parts of Ms word Screen
 - File operations-Creating, saving, opening and closing files
 - Formatting the Text:
 - Paragraph formatting - Alignment , indents and spacing
 - Columns, Drop cap, Borders and Shading
 - Bullets and Numbering,
 - Text wrap
 - Tab Setting
 - Spelling and grammar
 - Text Background
 - Inserting Tables, objects, Header/Footer
 - Footnotes and Endnotes
 - Mail merge, view, printing

2. SPOKEN ENGLISH SKILLS

Self-Introduction

TASK:

1. To pay special attention to pronunciation, tone, proper pause and gesture.
2. To work out accuracy and speed building exercises using Typing Master
3. To create a document with page setting and formatting
4. Paragraph alignment and indents
5. Table handling
6. To create newspaper column document with Drop Cap, Header/Footer, inserting an object and text wrap
7. Tab setting
8. Drawing objects using Drawing tools
9. Mail Merge
10. To create Advertisements

REFERENCE BOOKS:

1. R.K. Bansal and J.B.Harrison-Spoken English, Orient Longman,
2. N.P.Krishna Mohan & Singh – Speaking English Effectively, Macmillan Indian, New Delhi.
3. Wills Jane- Teaching English through English
4. Faith Wempen- Microsoft Word 2013 in depth Published 2013

I B.Com
I SEMESTER

PAPER-3: ORGANISATIONAL BEHAVIOUR

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4 Hours

Objectives:

- To get acquainted about the organizational behavior
- To learn as to how to improve quality of work life
- Able to work under A Group

Outcomes:

- To familiarize the concept of human relationship at work
- To understand different types of Personalities at workplace
- To learn to resolve Group Conflicts.

UNIT I - ORGANIZATIONAL BEHAVIOUR AND PERSONALITY TYPE

- Meaning and Definitions of Organizational Behaviour
- Significance of Organizational Behaviour
- Personality: Meaning and Definition
- Types of Personality: Introvert and Extrovert, Type A and Type B, Judging and Perceptive
- Personality factors: Biological, Family and Social, Situational

UNIT II - GROUP DYNAMICS AND CONFLICTS

- Introduction & Meaning
- Group Formation Theories- Classic Theory, Social Exchange Theory, Social Identity Theory
- Stages of Group Development
- Types of Groups
- Group Cohesiveness
- Conflict – Meaning, causes and consequences
- Types of Conflict
- Resolution of Conflict
- Johari's Window.

UNIT III - PERCEPTION AND ATTITUDE

- Perception - Meaning, Nature and importance
- Process of Perception
- Attitude - Definition, Nature, Components

- Functions of Attitude
- Changing attitudes

UNIT IV -QUALITY OF WORK LIFE

- Introduction, Definition, Features
- Techniques for improving Quality Work life
- Quality circle : Meaning and Objectives
- Phases in Quality Circle
- Pitfalls in Quality Circle and their Remedies.

REFERENCE BOOKS:

1. AgarwalAmith, OrganisationalBehaviour, Pacific Publications.
2. Arora S.P, Office organization and Management, Vikas Publications house.
3. Bhtia S.K Managing, Organization Behaviour, Deep and Deep Publications.
4. Chauhan R.K, OrganizationBehaviour, Book enclave Jaipur.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
I B.COM II SEMESTER
OFFICE SYSTEMS AND PROCEDURES

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4Hours

Objectives:

- To learn about the Office Systems and Procedures of an Organisation
- To give awareness about the various equipment used in an office and their usage
- Maintenance of Records and Filing System

Outcome:

- To familiarize about the Indexing methods in Records Management
- To gain knowledge about the Mechanisation of Office.
- To give an insight about various forms used in an Office.

UNIT I - OFFICE SYSTEMS AND PROCEDURES

- Office System: Meaning and Characteristics
- Procedure: Meaning
- Objectives of Systems and Procedures
- Importance and essentials of successful Office system and procedures
- Advantages and Disadvantages
- Role of Office Manager in system and procedure

UNIT II - FORMS DESIGNING AND CONTROL

- Forms designing – Meaning and definition,
- Importance and advantages of Forms designing
- Principles of Form Designing
- Essential factors in Forms Designing
- Forms Control- Objectives
- Steps in Forms Control

UNIT III - RECORDS MANAGEMENT

- Records Management-Meaning and Importance
- Principles of Records Management
- Filing: Meaning and definition
- Importance and Essentials of Good Filing System
- Centralized VS Decentralized Filing

- Indexing - Meaning, Definition, Importance
- Methods of Indexing – Card Index, Wheel index, Page index

UNIT IV- OFFICE MECHANIZATION AND EQUIPMENTS

- Office Mechanization : Meaning, Need and Objectives
- Advantages and Disadvantages of Office Mechanization
- Principles of Mechanization of Office
- Types of Machines: Photocopying Machines, Electronic Computers, Calculating Machines, Coin Handling Machines
- Criteria for Selection of Office Machines and Equipment

REFERENCE BOOKS:

1. R.K.Chopra, Office Management, Himalaya publishing House, NewDelhi.
2. J.C. Denyer, Office Management, The English language Book Society , Tindall.
3. GhoshPashanth, Office Management, Sultan Chand and Sons

I B.Com II Semester
COMPUTER BASED AND SPOKEN ENGLISH SKILLS -II (LAB)

PRACTICAL CONTENT

Max. Marks: 50

Credit: 01

Teaching Hours per week: 2 Hours

Objectives:

- To make the students aware about the computer based working of an office Organization.
- To acquire spoken English skills.

Outcome:

- To familiarize with Office Skills
- To Improve Communication Skills
- To gain knowledge about handling Office work

1. COMPUTER BASED SKILLS

- Typing Master - @ 30 wpm
- PageMaker
 - Creating a document
 - Multiple pasting
 - Three columns
 - Inserting a picture and wrap text
 - Table Editor
 - Creating a visiting card
 - Creating advertisements
 - Grouping and Ungrouping
 - Cropping and Rotating

2. SPOKEN ENGLISH SKILLS

Pick and Speak

REFERENCE BOOKS:

1. R.K. Bansal and J.B.Harrison-Spoken English, Orient Longman,
2. N.P.Krishna Mohan & Singh – Speaking English Effectively, Macmillan Indian, New Delhi.
3. Wills Jane- Teaching English through English
4. Gerard Blokdyk Adobe Pagemaker Five Star Cooks Publication 2019 Edition
5. G.KevinProot Adobe Pagemaker 7.0 Published 2003
6. Ramesh Bangla Learning Pagemaker 7.0 Khanna Books

TASK:

1. To work out accuracy and speed building exercises using Typing Master
2. To create a document with page setting and formatting
3. Paragraph alignment and indents
4. Table handling
5. To create newspaper column document with Drop Cap, Header/Footer, inserting an object and text wrap
6. Tab setting
7. Drawing objects using Drawing tools
8. Mail Merge
9. To create Advertisements.

I B.COM II SEMESTER
Paper : COST ACCOUNTING

Max. Marks: 100

Credit: 02

Teaching Hours per week: 3Hours

Objectives:

- To learn as to how to reduce cost in an Organisation
- To acquaint the various type of costing methods
- To accustom with the processes used in Costing Procedure

Outcome:

- The consequences of various methods of Material Pricing
- To give an insight about the various overheads and their apportionment
- To apprehend about the Methods of Pricing

UNIT – 1-COST ACCOUNTING

- Meaning and Definition
- Objectives
- Advantages
- Methods and Techniques of Cost Accounting
- Cost Sheet

UNIT – II- OVERHEADS

- Meaning
- Classification of Overheads on basis of Functions, Elements and Behavior.
- Allocation and apportionment of Overheads
- Problems on Primary and Secondary Distribution of Overheads

UNIT – III-PROCESS COSTING

- Meaning
- Nature of Process Costing
- Costing Procedures under Process Costing
- Preparation of Process Cost Accounts.

UNIT – IV- MATERIAL CONTROL AND PRICING

- Meaning and Objectives
- Inventory control- Meaning and Techniques
- ABC analysis
- Problems on Stock levels, EOQ
- Methods of Pricing
- Problems on FIFO,LIFO and Weighted Average Method

REFERENCE BOOKS:

1. Ravi M. Kishore Cost and Management Accounting, Taxmann's Publication
2. 15. Jain and Narang Cost and Management Accounting Kalyani Publication.
3. 16. Saxena, V. Vashist C. Cost Accounting, Sultan Chand and Sons.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

I B.Com II Semester Examination

Scheme of Examination (Practical)

Duration: 3 Hours

Total Marks: 40

Internal Assessment: 10

- Typing Master@ 30 wpm 10 Marks
- Language Based Skills
 - a) Pick and Speak 05 Marks
- PageMaker (3 questions of 5 marks each) 15 Marks
- Record 05 Marks
- VivaVoce 05 Marks

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
II B.COM III SEMESTER

PAPER VI: INNOVATIVE BANKING AND INSURANCE

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4 Hours

Objectives:

- To learn about the structural banking in the modern era
- Get familiarize with the various deposits and Loans advanced.
- To acquaint with the growth of Industry

Outcome:

- To get familiarize with Green banking and its need
- To learn the various acts of IRDA
- To apprise with the EFT,RTGS, and NEFT.

UNIT I: INNOVATIVE BANKING

- E-banking: Meaning, Significance Advantages and Limitations
- Consortium Banking – Meaning , Advantages and Limitations
- Social Banking – Concept and Advantages
- Electronic Fund Transfer (EFT): Meaning, objectives, features, Merits
- Mobile Banking, On-line Banking
- Internet Banking, NEFT, RTGS -Meaning, Advantages, Limitations
- Tele-Banking
- Cheque Truncation System

UNIT II: GREEN BANKING

- Meaning and Definition
- Features
- Merits and Demerits
- Steps in Green Banking
- Green Banking financial products

UNIT III: INSURANCE

- Meaning and Definition
- Nature and Characteristics
- Functions
- Principles
- Kinds of Insurance- General. Life and Fire,

UNIT IV: REINSURANCE

- Meaning and Features
- Objectives

- Merits
- Methods
- Insurance Regulatory and Development Authority(IRDA) Act

REFERENCE BOOKS:

1. B.V.Raghunandan, Modern Banking, United Publishers
2. Verma S.V, Gupta S.K, Sharma M.K, E- Banking & Development of Bank, Deep & Deep Publications Private Limited.
3. R.N.Mishra, New Innovation in Banking Sector, Discovery Publishing house Pvt Limited, New Delhi
4. Dr.A.N.Sarkar, Green Banking, Atlantic Publishers.
5. Neelam C. Gulati Banking and Insurance, Excel book Publishers.
6. M.N.Mishra, Insurance Principles and Practices, S.Chand and Sons.

II B.COM III SEMESTER

PRACTICAL CONTENT

PRINCIPLES OF WORKSHEET AND SPOKEN ENGLISH SKILLS

Max. Marks: 50

Credit: 01

Teaching Hours per week: 2 Hours

Objectives:

- To make the students aware about the computer based working of an office Organization.
- To acquire spoken English skills.

Outcome:

- To familiarize with Office Skills
- To Improve Communication Skills
- To gain knowledge about handling Office work

1. PRINCIPLES OF WORKSHEET

- Introduction to worksheet, Parts of Spreadsheet, Worksheet within workbook, Cell, Navigate Worksheet – Enter & Edit Data, Range of Cells
- Entering and Copying the Formula, Cell References, Setting the Column Width, Cell Formatting, Copying and Moving the Cell Content, Inserting Cells, Columns and Rows, Importance of Functions, - Mathematical and Statistical Functions, Date and Time Functions, Text Functions, Operator – Arithmetic, Comparison and Text, Logical Functions, Auto sum
- Cell Formatting and Fill Handle, Cell Content Alignment, Applying Font Format and Cell Borders, Styles, Applying Background to Worksheet, Auto fill
- Graphic Objects and Charts, Manipulating objects, Formatting Objects, Auto Shapes, Word Art, Types of Chart – Creating a Quick Chart Sheet – Steps to create a Regular Chart, Colouring different parts of the Chart, Adding a Data Series – Using Chart Menu.
- Chart Toolbar changing the Chart type, 3-D Charts, Data Series with Drawing Objects Database & Pivot Table – Refreshing a Pivot Table, Changing the Pivot Table layout, Copying/ Deleting the Pivot Table.
- Filtering Database Records - Auto Filter and Advanced Filter, Data Sort, Goal Seek

2. **CORELDRAW**

- Working with tools.
- Working with Text(Artistic and paragraph text, Fit text to path)
- Working with colors, Bitmap Options.

3. **SPOKEN ENGLISH SKILLS**

- Welcome Speech
- Vote of Thanks

TASK:

1. To improve the communication skills
2. To study mathematical functions & logical functions
3. Table handling
4. To create charts and graphs
5. To study advanced filter, sorting & goal seek
6. To create Pivot table
7. To prepare 5 drawing pages using different tools of CorelDraw giving special emphasis on creativity

REFERENCE BOOKS:

1. R.K. Bansal and J.B.Harrison-Spoken English, Orient Longman,
2. N.P.Krishna Mohan & Singh – Speaking English Effectively,Macmillan Indian, New Delhi.
3. Wills Jane- Teaching English through English
4. Bernd Held Excel Functions and Formulaes BPB Publications
5. Michael Alexander and John Walkenbach (2013) Microsoft Excel Dashboards and Reports Wiley Publications

II B.COM III SEMESTER

PAPER –V HUMAN RESOURCE MANAGEMENT-I

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4Hours

Objectives:

- To acquire knowledge about Recruitment, Selection and Training
- To familiarize with Human resource planning
- To acquaint with Job satisfaction and Job evaluation

Outcome

- Get familiar with the role of HR Manager and his role
- To accustom with Human resource accounting Process
- To ensure the availability of competent and willing workforce.

UNIT I - HUMAN RESOURCE MANAGEMENT

- Human Resource Management - Meaning, Definition
- Objectives, Scope and Importance of HRM
- Functions of HRM- Management and Operative Functions
- Qualities of HR Manager
- Duties & Role of HR Manager

UNIT II - HUMAN RESOURCE PLANNING

- Human resource planning –Definition and Objectives
- Need and importance of HR planning
- Job Analysis-Meaning and process of Job Analysis
- Job Satisfaction - Determinants of Job Satisfaction
- Job Evaluation-Objectives and Methods of Job Evaluation

UNIT III- RECRUITMENT AND SELECTION

- Recruitment and Selection - Meaning and Definition
- Factors affecting Recruitment
- Sources of Recruitment
- Selection - Meaning and Definition, Types of Selection Test
- Interviews – Meaning and Types of Interviews
- Guidelines for facing Interviews

UNIT IV - EMPLOYEE TRAINING

- Employee Training- Meaning and Need for Training
- Importance and Benefits of Training
- Methods of Training : On the job training and Off the job training
- Human Resource Accounting – Meaning and Objectives
- Advantages and Limitations of HRA
- Knowledge Management: Meaning, Elements & Benefits

REFERENCE BOOKS

1. Dr.Devraj and Dr.C.KHebbar, Human Resource Planning, United Publishers.
2. C.B,Gupta, Human Resource Managemnet, Sultan Chand & Sons, New Delhi.
3. L.M.Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
II B.COM III SEMESTER

Scheme of Examination (Practical)

Duration : 3 Hours

Total Marks: 40
Internal Assessment: 10

Worksheet (3 questions of 5 marks each) : 15 Marks
CorelDraw (1 question of 10 marks) : 10 marks

SPOKEN ENGLISH SKILLS

Welcome Speech/Vote of thanks : 05 Marks

Record : 05 marks

Viva Voce : 05 Marks

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OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

II B.COM IV SEMESTER

PAPER VIII: OFFICE CORRESPONDENCE

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4 Hours

Objectives:

- To be able to handle correspondence independently
- To have knowledge of various correspondence in organisation
- To learn to draft employment related correspondence.

Outcome:

- To be clear to communicate in a Professional way
- Offering insight into relevant skills and experience
- Representing communication and writing skills well

UNIT I- OFFICE CORRESPONDENCE

- Meaning & objectives,
- Types & Importance,
- Organization of Correspondence
- Centralized and Decentralized Correspondence

UNIT II –STRUCTURE OF A BUSINESS LETTER

- Essentials & Meaning
- Importance of a business letter
- Functions
- Principles of drafting,
- Form Letters,
- Parts of a letter,
- Format.

UNIT III - BUSINESS CORRESPONDENCE

- Trade Enquiry-solicited and unsolicited enquiries,
- Quotation,
- Placing Orders,
- Complaints-sources of mistakes giving rise to complaints,
- Status enquiry and collection letter,
- Collection series.
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IV - EMPLOYMENT RELATED CORRESPONDENCE

- Drafting Resume,
- Job Application,
- Bio-data,
- References, Testimonials, Appointment Order,
- Duty Joining Report and a letter of resignation

REFERENCE BOOKS:

1. Balasubramanyan M, Business communication, Vikas Publishing, New Delhi.
2. Pal, Rajendra&Korahalli J.S Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
3. Raman B.S, Management & Communication, United Publishers

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II B.COM IV SEMESTER
PRACTICAL CONTENTS
PowerPoint, Photoshop and Spoken English Skills (Lab)

Max. Marks: 50

Credit: 01

Teaching Hours per week: 2Hours

Objectives:

- To make the students aware about the computer based working of an office Organization.
- To acquire spoken English skills.

Outcome:

- To familiarize with Office Skills
- To Improve Communication Skills
- To gain knowledge about handling Office work

1. **POWER POINT:** Introduction to Power Point, The Drawing Palette, Slide Layouts – Select and Change, Editing a slide, Working with Slides, Slide Background, Applying Templates, Power Point Views, Built-in Wizards – Using the Auto Content Wizard Working with Objects – Introduction, Inserting the Clip Art Picture into Slide, Slide Show, Using Slide Transitions, Text Build, Graphics, Creating Tables, Organization Chart, Animation, Inserting Sound in Power Point, Printing.

2. **PHOTOSHOP**

- Screen Environment
- Creating and Saving Files
- Using the tool box
- Working with Images
- Working with Colors
- Animation and Rollovers
- Color Correction techniques
- Filter Controls
- Web and Multimedia Images

3. SPOKEN ENGLISH SKILLS

Introducing the guests

REFERENCE BOOKS:

1. R.K. Bansal and J.B.Harrison-Spoken English, Orient Longman,
2. N.P.Krishna Mohan & Singh – Speaking English Effectively, Macmillan Indian, New Delhi.
3. Wills Jane- Teaching English through English.
4. MyriamGrishPOwerpoint 2016 published 2015
5. Echo Swinford (2015) Powerpoint 2016 Pearson Education
6. John Preppernau and Joyce Cox(2010) Powerpoint 2010 Step by Step, Microsoft Publishers

TASKS:

1. To improve the communication skills
2. To create a document with page setting and formatting
3. Paragraph alignment and indents
4. Table handling
5. To create newspaper column document with Drop Cap, Header/Footer, inserting an object and text wrap
6. Tab setting
7. Drawing objects using Drawing tools
8. To create slides
9. To create Advertisements
10. To work out 5 exercises referring Photoshop contents

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
II B.COM IV SEMESTER
Scheme of Examination (Practical)
PowerPoint,Photoshop and Spoken English Skills (Lab)

Practicals

Duration: 3 Hrs

Examination Proper : 40 Marks
Internal Assessment : 10 Marks

- PowerPoint
(One question of 10 marks and one question of 5 marks) : 15 Marks
- CorelDraw (One question of 10 marks) : 10 Marks
- **Language based skill**
Introduction of the guest : 05 Marks

- Record :05 Marks
- Viva Voce : 05 Marks

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

II B.COM IV SEMESTER

PAPER –VII HUMAN RESOURCE MANAGEMENT-II

- **Max. Marks: 100**
- **Credit: 02**
- **Teaching Hours per week: 4 Hours**

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Objectives:

- **To learn as to how to engage, Improve and preserve capable employees**
- **To acquire the knowledge about stress and counselling process**
- **To procure knowledge about health and safety of workers.**

Outcomes:

- **Allows us to understand the concept of Industrial Relations**
- **Familiarize with Employees Indiscipline and measures to control**
- **Able to acquire knowledge on Industrial Relation**

UNIT I - EMPLOYEE INDISCIPLINE

- Employee indiscipline - Causes of indiscipline,
- Procedure for disciplinary action,
- McGregor's Hot Stove Rule,
- Disciplinary Actions - Penalty and Punishment,
- Employee Grievances - Meaning, Causes,
- Grievance Procedure,

UNIT II - INDUSTRIAL RELATIONS

- Industrial Relations- Concept of Industrial Relation,
- Objectives & Importance,
- Causes for poor Industrial Relation,
- Measures to improve Industrial Relations,
- Industrial Disputes - Causes and Consequences,
- Prevention and settlement of Industrial Disputes

UNIT III - EMPLOYEE HEALTH AND SAFETY

- Importance,
- Occupation Hazards and Diseases,
- Statutory Provision concerning health,
- Significance of Industrial safety,
- Statutory Provision concerning Industrial safety

UNIT IV - STRESS MANAGEMENT

- Meaning & Definition,
- Causes of stress,
- Coping with stress,
- Concept of Counseling- Definitions, Types of Counseling,
- Objectives of employee counseling,
- Process of counseling,

REFERENCE BOOKS:

1. Arun Monappa ,Industrial relations.
2. Arun Monappa,Personal management.
3. S.K Bhatia Human Resource Planning,Deep and Deep Publications Private Limited.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE(VOCATIONALISED)
III B.COM V SEMESTER

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
III B.COM V SEMESTER
PAPER X: TALLY ERP.9 WITH GST

- **Max. Marks: 100**
- **Credit: 02**
- **Teaching Hours per week: 4 Hours**

Objectives:

- To familiarize the information of Total Sale and Purchase of Business
- Get knowledge of Goods and Service Tax
- To learn day to day recording of the transactions

Outcomes:

- To learn to manage their day to day operations and generate required business
- To swot and take necessary decisions in business
- To study and maintain various financial records in business

UNIT – I Company Info Menu

- Select Company and Shut company
- Create company and Alter company
- Security control
- Change tally vault
- Split company data
- Backup and Restore
- Tally audit feature.

UNIT - II Inventory Information Inventory

- Configuration & features Inventory info.
- Stock groups
- Stock categories
- Stock item
- Unit of measurement
- Bills of materials
- Locations / Godowns
- Batches & Expiry
- Inventory voucher types

- HSN Code Updates

UNIT –III- Voucher Entry

- Accounting voucher
- Inventory voucher
- Optional & non-accounting voucher
- Order processing
- Advanced voucher entry

UNIT- IV-Payroll accounting and Compliance

- Configuration of Payroll in Tally ERP.9
- Creating Payroll Masters
- Processing Payroll in Tally ERP.9
- Accounting for Employers PF Contribution
- Accounting for Employers ESI Contribution
- Payment of Professional Tax
- Generating Payroll Reports

UNIT – V- Goods and Service Tax

- Basics of GST
- Configuring GST Features
- Creating Masters
- Entering Transactions GST Report GST Filing

Reference Books:

TALLY.ERP 9 WITH GST A Complete Test Boo, T- BALAJI EXPERTS

Tally ERP 9 Advance With Gst TanumatiParmar And Sukani

Tally.ERP 9 with GST in Simple Steps by DT Editorial Services

III B.COM V SEMESTER
PRACTICAL CONTENTS

TALLY.ERP. 9 WITH GST AND SPOKEN ENGLISH SKILLS

- **Max. Marks: 50**
- **Credit: 01**
- **Teaching Hours per week: 2 Hours**

Objectives:

- To make the students aware about the computer based working of an office Organization.
- To acquire spoken English skills.

Outcome:

- To familiarize with Office Skills
- To Improve Communication Skills
- To gain knowledge about handling Office work

Tally 9.0 with GST- An Accounting Package

- Accounting Concepts
- System of accounting (single and double entry system)
- Double entry system
- Cash, Credit
- Journalizing, Ledger Accounts
- Grouping of Accounts (List of 28 groups)
- Current Assets
- Current Liabilities
- Fixed Assets
- Branches/divisions – Creation of Company – Gateway of Tally- Account Information – Ledger.
- Problems on GST

3. Spoken English Skills

Compering for College Activities

REFERENCE BOOKS:

1. R.K. Bansal and J.B.Harrison-Spoken English, Orient Longman,
2. N.P.Krishna Mohan & Singh – Speaking English Effectively,Macmillan Indian, New Delhi.
3. Wills Jane- Teaching English through English
4. Shraddha Singh and NavneetMehra Tally ERP.9 (Power of Simplicity) V & S Publishers
5. Mr.RavindraParmar (2018) Tally ERP 9 GST Computer World Publications

TASK:

1. Attend and listen to speeches/ programmes arranged in the college to improve pronunciation, tone, proper positions and gestures.

2. Listen and watch TV news/ programmes for improving pronunciation and interviewing skills.
3. Creating a company, creating ledgers, passing Journal entries and Final Accounts.
4. To Familiarize management of various activities .

PERSONAL TAX PLANNING - I

- **Max. Marks: 150**
- **Credit: 03**
- **Teaching Hours per week: 6 Hours**

Objectives:

- To provide insights on direct and indirect taxes
- To brief with the concepts of tax deductions and tax evasion
- To familiarize the criteria of taxability

Outcome

- To study about the impact of tax
- To learn about the different types of securities
- To acquire the knowledge of various deductions while computing Salary

UNIT I - INTRODUCTION TO INCOME TAX

- Person,
- Assessee,
- Assessment Year,
- Previous Year,
- Agricultural Income,
- Residential status,
- Scope of total Income,
- Encashment of Earned Leave,
- Gratuity,
- Commutation of Pension,

UNIT II - INCOME FROM SALARY

- Residential Accommodation,
- Other obligation and facilities – Bills paid by the company,
- Traveling facilities,
- Refreshments and lunch,
- Medical Benefits,

- Tax free perquisites.
- Provident Fund
- Basic salary,
- Allowances – Fully taxable,
- Partly Taxable,
- Fully exempt,
- Deductions u/s 16.

UNIT III- INCOME FROM HOUSE PROPERTY

- Expected Rent,
- Gross Annual Value,
- Net Annual Value,
- Deduction u/s 24,
- Computation of Income – self Occupied House property, Let out property.

UNIT IV - CAPITAL GAINS

- Meaning
- Capital assets exceptions to capital asset,
- Short term and long term capital assets,
- Short term and long term capital gains.
- Cost of acquisition,
- Cost of improvement,
- Indexed cost of acquisition and cost of improvement,
- Computation of STCG and LTCG,
- Exemption u/s 54

UNIT V - INCOME FROM OTHER SOURCES

- Interest on securities
- Grossing up
- Exemptions u/s 10(15)
- Deductions u/s 57

UNIT VI- DEPRECIATION

- Rules governing depreciation
- Additional Depreciation
- Computation of Depreciation and written down value
- Block of Asset Method

REFERENCE BOOKS:

1. VinodSinghania, Taxmann Publishers.
2. Indirect Taxes by Vinod K. SinghaniaTaxmann Publications, New Delhi.

3. Indirect Taxes by H.C.Mehrotra, SahiyyaBhavanPublications.New Delhi
4. All about GST- V.S.Datey- Taxmann Publications.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
III B.COM V SEMESTER

Scheme of Examination (Practical)

Duration of Examination: 3 Hours

Total : 50Marks
Internal Assessment : 10 Marks
Examination proper : 40 Marks

- Computer Based Skill
Tally 9.0(2 questions of 20 marks each) :20 Marks
- Spoken English Skills
Compeering for College activities : 10 Marks
- Record : 05 Marks
- Viva Voce : 05 Marks

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
III B.COM VI SEMESTER

ENTREPRENEURIAL DEVELOPMENT-

Max. Marks: 100

Credit: 02

Teaching Hours per week: 4 Hours

Objectives:

- To provide insights on entrepreneurship development.
- To brief with the concepts of entrepreneurship risk and theories.

Outcomes:

- To study about the skills of entrepreneurship.
- To learn about the different types of entrepreneurship.
- To acquire the knowledge of various funding agencies.

UNIT I: CONCEPT OF AN ENTREPRENEUR

Definition and evolution of the concept of entrepreneur-traits and importance of entrepreneurs- Types and Functions of entrepreneurs.

UNIT 2: ENTREPRENEUR AND ENTREPRENEURSHIP

Concept of entrepreneurship- Evolution and Growth of Entrepreneurship in India-Role of entrepreneurship in economic development- Factors influencing entrepreneurial growth-Theories of Entrepreneurship- Economic entrepreneurship theory, Psychological entrepreneurship theory, Sociological entrepreneurship theory.

UNIT 3: DIMENSIONS OF ENTREPRENEURSHIP

Entrepreneurial culture-Women Entrepreneurship- Rural entrepreneurship- Social entrepreneurship- Scope and challenges.

UNIT 4: SETTING UP OF NEW BUSINESS

Business- Forms of business-Small business-Features, importance and challenges. Small Scale Industry(SSI), Micro, Small and Medium Enterprises(MSME)- Development initiatives in India-Make in India, Start up India.

UNIT 5: BUSINESS PLAN AND PROJECT FORMULATION

Meaning of business plan- Process and Advantages- Project Formulation- meaning of project-Project identification- project selection- Project report- significance, Feasibility and Viability study. Case analysis.

BOOKS FOR REFERENCE

S.S Khanka, Entrepreneurial Development, S.Chand Publication.

Vasant Desai, The dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

C.B Gupta, Entrepreneurship Development, Sultan Chand Publication.

Shankaraiah, Entrepreneurship Development, Kalyani Publishers.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

III B.COM VI SEMESTER --Practical (PROJECT)

PROJECT WORK

A study made by the students on the working environment of the Organization/Company assigned to them. The study report should not exceed 50-60 pages. The broad categories of the study would be:

INTRODUCTION: Need for the study, objectives, study design and Methodology, scope and limitations

SUBJECT OF THE STUDY: Historical retrospect in brief, present strategy

PROBLEMS & ISSUES: Analysis and findings Suggestions and conclusions.

The report shall be on the study made by the student of the working environment in the department of organization assigned to the student. Conclusions to be drawn by analyzing the observations and suggestions for improvement to be given if needed.

The consolidated report shall be neatly printed (A₄ size paper and one side only) and bound and submitted in two copies before the last working day of VI semester of the course. The report shall be preceded by a duly signed certificate from the office/institution/organization where the candidate was deputed. The report shall also contain a declaration by the candidate stating that the entire report is based on the candidate's own experience.

REFERENCE BOOKS:

1. R.K. Garg Project Reports Concepts, Preparation, Analysis and Financing, Bharat Law House Delhi.
2. H.P.S. Pahwa Project Reports and Appraisals, Bharat Law House, Delhi.
3. G.C.Ramamurthy Research Methodology, Dreamtech Press Publishers

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)
III B.COM VI SEMESTER
PAPER – XI - PERSONAL TAX PLANNING - II

- **Max. Marks: 100**
- **Credit: 02**
- **Teaching Hours per week: 4 Hours**

UNIT I – PROFITS AND GAINS FROM BUSINESS AND PROFESSION

- Deductions permissible u/s 30-37
- Payments not deductible
- Deductions u/s 80GGB
- Computation of Professional Income.
- Depreciation

UNIT – II- SET OFF AND CARRY FORWARD LOSSES

Meaning

Provisions for set off and carry forward losses

UNIT – III-

COMPUTATION OF TOTAL INCOME CONSIDERING DEDUCTION U/S 80:

- 80C,80CCC,80CCD,80CCE,80CCG,80D,80DD,80DDB,
- 80E,80G,80GG,80GGA,80GGB,80GGC,80TTAAND 80U
- Rates of Income Tax
- Rebate under sec 87A and provision relating to Marginal Relief
- Clubbing of Income
- Set off of losses and Carry forward and Set Off of Losses
- Problems on Computation of Total Income.

UNIT IV - ASSESSMENT OF INDIVIDUALS

- Taxability of Agricultural Income through Partial Integration
- Taxability of share of Income from HUF and from Firms,
- Computation of total income and tax liability of individuals.
- Exposure to Self Assessment and Online filing o ITR-I

REFERENCE BOOKS:

1. Income Tax law and Practice, Melhotra, Sahitya Bhavan, Agra.
2. Business Taxation I and II Melhotra, Sahitya Bhavan, Agra.
3. Sadashiv Rao K. Business Taxation Sushrutha Books, Udupi

WEBSITES FOR REFERENCE

1. www.sebi.gov.in
2. www.bseindia.com
3. www.incometaxbangalore.org
4. www.incometaxindia.gov.in

