

MANGALORE UNIVERSITY

REVISED CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS OF

B.A. DEGREE PROGRAMME OFFICE PRACTICE AND MANAGEMENT

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

MANGALORE UNIVERSITY

B.A DEGREE PROGRAMME CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS

OFFICE PRACTICE AND MANAGEMENT

For implementation w.e.f.2019 – 2020

I semester B.A Degree Programme

Office Practice and Management

Group	Course Code	Course Title	Hrs. per week	Duration of Exams	Marks	Marks and credit		
			Theory	Theory	IA	Exam	Total	Credit
1	BASOMC131	Business Organization and Accountancy	06	03	30	120	150	3
2	BASOMCE132	Management Information System	02	02	10	40	50	1

II semester B.A Degree Programme

Office Practice and Management

Group	Course Code	Course Title	Hrs. per week	Duration of Exams	Marks	Marks and credit		
			Theory	Theory	IA	Exam	Total	Credit
1	BASOMC181	Business Enterprises & Accountancy	06	03	30	120	150	3
2	BASOMCE182	Human Resource Accounting	02	02	10	40	50	1

III semester B.A Degree Programme

Office Practice and Management

Group	Course Code	Course Title	Hrs. per week	Duration of Exams	Marks	Marks and credit		
			Theory	Theory	IA	Exam	Total	Credit
1	BASOMC231	Office Management & Financial Accounting	06	03	30	120	150	3
2	BASOMCE232	Office Organization	02	02	10	40	50	1

IV semester B.A Degree Programme

Office Practice and Management

Group	Course Code	Course Title	Hrs. per week	Duration of Exams	Marks	Marks and credit		
			Theory	Theory	IA	Exam	Total	Credit
1	BASOMC281	Office Management & Partnership Accounts	06	03	30	120	150	3
2	BASOMOE282	Office Management	02	02	10	40	50	1

V semester B.A Degree Programme

Office Practice and Management

Group	Course Code	Course Title	Hrs. per week	Duration of Exams	Marks	Marks and credit		
			Theory	Theory	IA	Exam	Total	Credit
1	BASOMC331	Human Resource Management & Financial Accounting	05	03	30	120	150	3
	BASOMC332	Banking Theory and Practice	05	03	30	120	150	3
	BASOMCE333	Basic Principles Of Statistics [Elective]	05	03	30	120	150	3

VI semester B.A Degree Programme

Office Practice and Management

Group	Course Code	Course Title	Hrs. per week	Durati on of Exams	Marks	Marks and credit		
			Theory	Theory	IA	Exam	Total	Credit
1	BASOMC381	Cost & Management Accounting	05	03	30	120	150	3
	BASOMC382	Office Communication & Correspondance	05	03	30	120	150	3
	BASOMCE383	Business Taxation (Elective)	05	03	30	120	150	3

MANGALORE UNIVERSITY
CHOICE BASED CREDIT SYSTEM
B.A DEGREE PROGRAMME CURRICULUM
OFFICE PRACTICE AND MANAGEMENT
For implementation w.e.f2019 – 20

SEMESTER	COURSE CODE	COURSE TITLE
FIRST SEMESTER	BASOMC131	Business Organization and Accountancy
	BASOMCE132	Management Information System
SECOND SEMESTER	BASOMC181	Business Enterprises & Accountancy
	BASOMCE182	Human Resource Accounting
THIRD SEMESTER	BASOMC231	Office Management& Financial Accounting
	BASOMCE232	Office Organization
FORTH SEMESTER	BASOMC281	Office Management &Partnership Accounts
	BASOMOE282	Office Management
FIFTH SEMESTER	BASOMC331	Human Resource Management &Financial Accounting
	BASOMC332	Banking Theory and Practice
	BASOMCE333	Basic Principles Of Statistics [Elective]
SIXTH SEMESTER	BASOMC381	Cost & Management Accounting
	BASOMC382	Office Communication & Correspondance
	BASOMCE383	Business Taxation (Elective)

MANGALORE UNIVERSITY
CHOICE BASED CREDIT SYSTEM
SUBJECT-OFFICE PRACTICE AND MANAGEMENT

Syllabus for implementation with effect from 2019-2020 (For B. A. Degree Programme)

PREAMBLE: Globalization and technological developments in the business field demands educational institutions to incorporate the corresponding changes in teaching curriculum as well. To keep pace with the changing situations, it is very apt to revise the syllabus of the subject Office Practice and Management.

Keeping this object in mind the members of B O S in Office Practice & Management and Secretarial Practice after a detailed discussion at its special meeting held on September 28th 2018 approved the draft syllabus prepared by the BOS for the Choice Based credit system.

A summary Chart showing the semester wise distribution of academic content, Scheme of examination and teaching workload is given.

MANGALORE UNIVERSITY CHOICE BASED CREDIT SYSTEM

SUBJECT-OFFICE PRACTICE AND MANAGEMENT

Globalization and technological developments in the business field demands educational institutions to incorporate the corresponding changes in teaching curriculum as well. To keep pace with the changing situations, the subject Office Practice and Management revised its syllabus prepared by the BOS for the Choice Based credit system.

Programme Outcomes: After three years of BA course the students of Office Practice and Management are expected

- ❖ To be able to manage an office and maintain accounts systematically.
- ❖ To give career oriented education
- ❖ To face competitive exams
- ❖ To get proficiency in communication
- ❖ To learn the skills of accounting
- ❖ To learn the skill of costing
- ❖ To understand the provisions of taxation
- ❖ To become employable in the competitive world

Programme Specific Outcome: The three years of OPM programme:

- Enabled the students to understand the vagaries of corporate business and is able to maintain the office of business in a competent manner.
- Enhanced the employability of the students
- They are updated with regard to the concepts and contents of the competitive world.
- Improved confidence of the students to face the vagaries of the market economy.
- The Industrial visit, field visit and internships during the course have empowered the young entrepreneurs by getting the first hand information and feeling the pulse of the economy

OUR VISION: *Academic excellence through quality education*

OUR MISSION: *Career oriented education*

Permissible Combination of Subjects:

All subjects available for Arts at the Three-Year B.A. Degree Course

Except the following subjects:

Office Management and Secretarial Practice (Vocationalized) Course (OM & SP)

Office Management including Data Processing (OMDP)

Computer Application (Vocationalized) Course/any other Computer Subject.

**CHOICE BASED CREDIT SYSTEM
FIRST YEAR B.A.-FIRST SEMESTER
OFFICE PRACTICE AND MANAGEMENT**

Paper I –BUSINESS ORGANISATION & FUNDAMENTAL S OF ACCOUNTANCY

6Hrs/Week

COURSE OBJECTIVES

- Acquire basic knowledge of business organizations in the private sector
- Study accounting terms, concepts and conventions
- Manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
- Prepare Subsidiary books

COURSE OUTCOME

1. Acquire conceptual knowledge of basics of accounting
2. Identify events that need to be recorded in the accounting records
3. Develop the skill of recording financial transactions and preparation of ledger accounts
4. Understand the scope of Business, and its importance.
5. Identify different forms of business organizations viz; Sole Proprietorship, Partnership firm and Joint Stock Company.

UNIT-I SOLE TRADING, PARTNERSHIP FIRM AND JOINT STOCK COMPANIES

- 1.1 Sole trader – meaning - functions – advantages and disadvantages
- 1.2 Partnership - meaning – partnership deed – advantages and disadvantages of Partnership firm
- 1.3 Distinction between sole trading and Partnership organization.
- 1.4 Joint Stock Company – Definition – meaning – features – Private limited companies and public limited companies.

UNIT-II INTRODUCTION TO ACCOUNTANCY

- 2.1 Book-Keeping: Meaning – Objectives.
- 2.2 Accounting: Meaning – Objectives – Book-keeping Vs Accounting
- 2.3 Basic Accounting Terms – Business Transactions – Assets – Liabilities – Capital
- 2.4 Principles of Accounting – Accounting Concepts and Conventions
- 2.5 Double-entry System of Accounting – Meaning – Advantages
- 2.6 Kinds of Accounts – Rules of Debit and Credit.

UNIT-III JOURNAL AND LEDGER

- 3.1 Journal: Meaning – Objectives – Journalizing – Journal entries.
- 3.2 Ledger: Meaning – Objectives – Posting from Journal - Balancing an Account-
- 3.3 Differences between Journal and Ledger. (Theory and Problems)

UNIT-IV SUBSIDIARY BOOKS

- 4.1 Subsidiary Books – meaning and objectives
- 4.2 Preparation of Purchases Book
- 4.3 Purchases Returns Book
- 4.4 Sales Book
- 4.5 Sales Returns Book
- 4.6 Preparation of Ledger accounts (Theory and Problems)

References:

1. B S Raman -Business studies-Vol. 1&2 -United Publishers, Mangalore
2. Dr. T.V . Raju ,Dr. K Sheshamurthy –Business studies, Sapna Book House ,Bangalore
3. Y.K. Bhusan- Fundamentals of Business organisation and Management
4. S. Kathiresan& V. Radha-Business Organisation
5. B S Raman - Accountancy Vol 1&2 -United Publishers, Mangalore
6. B S Raman - Financial Accounting -1 -United Publishers , Mangalore
7. T S Grewal -Introduction to Accountancy - S Chand & Sons New Delhi.
8. R L Gupta and V K Gupta- Introduction to Accountancy-S Chand & Sons New Delhi.
9. Reddy Appannaia, Srinivasa Putty and Ramesh -Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
10. Ramesh, B S Chandrashekar, B Snjeevaiah-A Text of Accountancy for II PUC S-Sraswathy House Private Ltd Bangalore.
11. T.S. Grewal -Double entry book keeping - S Chand & Sons New Delhi.

BASOMC131**(SCHEME OF EXAMINATION)**

Internal Assessment Marks: 30

University Examination Marks: 120

Total Marks: 150

University Examination -120

University Examination Question Paper Pattern:

Maximum Marks: 120

Time: 3 Hours

Section-A

Answer all the questions 5x6=30

(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions 3x10=30

Answer any 3 questions out of 4 questions of 10 marks each

(One question from each unit may be asked)

Section C

Answer any 3 questions 3x20=60

Answer any 3 questions out of 4 questions of 20 marks each

(One question from each unit may be asked)

CHOICE BASED CREDIT SYSTEM
FIRST YEAR B.A.-FIRST SEMESTER
OFFICE PRACTICE AND MANAGEMENT
Elective: Theory Paper
MANAGEMENT INFORMATION SYSTEM
2Hrs/Week

COURSE OBJECTIVES

- Describe the role of information technology and decisions support systems in business
- Introduce the fundamental principles of computer-based information systems analysis and design and develop an understanding of the principles and techniques used.
- Study the traits of MIS professionals

COURSE OUTCOME

- Understand the basic concepts and technologies used in the field of management information systems.
- Acquire the knowledge of different types of management information systems.
- Understand the processes of developing and implementing information systems.

Unit 1:MANAGEMENT INFORMATION SYSTEM – AN INTRODUCTION

- 1.2 MIS - Meaning-purpose and significance
- 1.3 Role, impact and importance of MIS
- 1.4 Need of MIS
- 1.5 Advantages & Challenges.

Unit 2:DEVELOPMENT OF MANAGEMENT INFORMATION SYSTEM

- 2.1 History ,Evolution
- 2.2 MIS versus data processing
- 2.3 MIS and decision support systems
- 2.4 MIS and Information Resource Management

Unit 3:THE PRACTICAL ASPECT OF MIS

- 3.1 Types of MIS
- 3.2 Components of MIS
- 3.3 MIS Report and its preparation
- 3.4 Enterprise Applications-Traits of MIS professionals.

**

References:

1. Gordon B Davis & Margrethe H Olson, Management Information System, Tata McGraw Hill Education Private Limited. New Delhi
2. James A O Brien, George M Marakas& Ramesh Behl Management Information Systems, Tata McGraw Hill Education Private Limited, New Delhi
3. https://en.wikipedia.org/wiki/Management_information_system
4. <https://www.inc.com/encyclopedia/management-information-systems-mis.html>
5. <httphttps://www.shopify.com/encyclopedia/management-information-systems-mis://mis.eller.arizona.edu/what-is-mis>
6. <https://www.guru99.com/mis-definition.html>

(SCHEME OF EXAMINATION)

Max. Marks: 40
Int. Assessment: 10
Duration: 2 Hrs

SECTION-A

Answer **ALL** the Questions 5x1=05
(5 questions of 1 mark each)

SECTION - B

Answer any **THREE** Questions 3x5=15
Answer any three questions out of four. Each question carries FIVE marks

SECTION - C

Answer any **TWO** questions 2x10=20

Answer any two questions out of three. Each question carries TEN marks

BASOMC181

**FIRST YEAR B.A. SECOND SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER II- BUSINESS ENTERPRISES & ACCOUNTANCY
6Hrs/Week**

COURSE OBJECTIVES

- Know the nature, objects and types of cash book
- Learn the necessity of depreciating fixed assets
- Get firsthand information on public sector enterprises
- Acquire knowledge on different sources of business finance

COURSE OUTCOME

- Equip with the knowledge of preparation of Cash Book
- Determine the useful life and value of the depreciable asset under different methods
- Identify differences between departmental undertakings, Public corporations and Government companies.
- Learn various sources Industrial Financial resources and the means to raise them

UNIT –I PUBLIC ENTERPRISES IN INDIA

- 1.1 Definition – meaning-objectives- forms
- 1.2 Departmental undertaking
- 1.3 Public corporation
- 1.4 Government company-meaning-objectives –merits –limitations.

UNIT-II SOURCES OF BUSINESS FINANCE

- 2.1 Meaning-Nature-significance
- 2.2 Sources of business finance
- 2.3 Methods of raising finance
- 2.4 International source of finance

UNIT-III CASH BOOK

- 3.1 Meaning – objectives –advantages

- 3.2 Types of Cash Book:
- 3.3 Simple Cash Book
- 3.4 Two column Cash Book
- 3.5 Three Column Cash Book
- 3.6 Preparation of ledger accounts. (Theory and Problems)

UNIT-IV ACCOUNTING FOR DEPRECIATION

- 4.1 Meaning-causes of depreciation-Reasons for charging depreciation
- 4.2 Methods of charging Depreciation
 - Fixed Installment Method
 - Diminishing Balance Method
 - Annuity Method

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BASOMC181

References:

1. B S Raman -Business studies-Vol. 1&2 -United Publishers, Mangalore
2. Dr. T.V . Raju ,Dr. K Sheshamurthy –Business studies, Sapna Book House ,Bangalore
3. J K Mitra -Principles of commerce -ABS Publishing House, Calcutta
4. Y.K. Bhusan- Fundamentals of Business organisation and Management
5. S. Kathiresan& V. Radha-Business Organisation
6. B S Raman -Company Law and Secretarial practice-,United Publishers Mangalore
7. B S Raman - Accountancy Vol 1&2 -United Publishers, Mangalore
8. B S Raman - Financial Accounting -1 -United Publishers , Mangalore
9. T S Grewal -Introduction to Accountancy - S Chand & Sons New Delhi.
10. R L Gupta and V K Gupta- Introduction to Accountancy-S Chand & Sons New Delhi.
11. Reddy Appannaia, Srinivasa Putty and Ramesh -Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
12. Ramesh, B S Chandrashekar, B Snjeevaiah-A Text of Accountancy for II PUC S-Sraswathy House Private Ltd Bangalore.
13. T.S. Grewal -Double entry book keeping - S Chand & Sons New Delhi.

BASOMC181

(SCHEME OF EXAMINATION)

Internal Assessment Marks: 30
 University Examination Marks: 120
 Total Marks: 150
University Examination -120
University Examination Question Paper Pattern:
 Maximum Marks: 120
 Time: 3 Hours

Section-A

Answer all the questions 5x6=30
 (5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions 3x10=30
 Answer any 3 questions out of 4 questions of 10 marks each
 (One question from each unit may be asked)

Section C

Answer any 3 questions 3x20=60
 Answer any 3 questions out of 4 questions of 20 marks each
 (One question from each unit may be asked)

FIRST YEAR B.A. SECOND SEMESTER
CHOICE BASED CREDIT SYSTEM
SUBJECT-OFFICE PRACTICE AND MANAGEMENT
Elective: Theory Paper
HUMAN RESOURCE ACCOUNTING
2Hrs/Week

COURSE OBJECTIVES

- To introduce the concept of Human resource accounting, its objectives, approaches to accounting process etc.
- To provide information on responsibility accounting and management control
- To provide knowledge on human resource auditing, balanced score card, HRD score card, accounting and financial statements etc.

COURSE OUTCOME

- Familiar with the process and approaches of Human Resources Accounting
- Get the conceptual framework of Human Resource Accounting
- understand the importance of investment in human resources and the need for accounting of human capital

Unit 1:HUMAN RESOURCE ACCOUNTING– AN INTRODUCTION

- 1.1 HRA - Meaning-definitions
- 1.2 Objectives and need and importance of HRA
- 1.3 Advantages & limitations of HRA
- 1.4 Arguments against HRA

Unit 2:DEVELOPMENT OF HUMAN RESOURCE ACCOUNTING

- 2.1 Stages in the development of HRA
- 2.2 HRA practices in India
- 2.3 Components of HR Investment
- 2.4 Relevance of HRA Models

Unit 3:METHODS OF HUMAN RESOURCE ACCOUNTING

- 3.1 HRA Models
- 3.2 Cost based Models:
- 3.3 Historical Cost Model, Replacement Cost Model, Opportunity Cost Model
- 3.4 Controlling Costs of Human Recourses

References:

1. SS Khanka ,Human Resource Management, S Chand & Company, New Delhi
2. Dipak Kumar Bhattacharya Human Resource Management, Excel Books, New Delhi
3. <https://www.slideshare.net/DakshGoyal3/human-resource-accounting-69465076>
4. https://en.wikipedia.org/wiki/Human_resource_accounting
5. <http://www.mbaclubindia.com/forum/historical-development-of-hra-3424.asp>
6. http://shodhganga.inflibnet.ac.in/bitstream/10603/148281/8/08_chapter%20.pdf
http://shodhganga.inflibnet.ac.in/bitstream/10603/134231/3/02_%20chapter-1.pdf
7. <http://thepublicistsassistant.com/jobs-and-careers/human-resource-accounting-hra-practices-in-india/>

(SCHEME OF EXAMINATION)

Max. Marks: 40

Int. Assessment: 10

Duration: 2 Hrs

SECTION-A

Answer **ALL** the Questions
(5 questions of 1 mark each)

5x1=05

SECTION - B

Answer any **THREE** Questions

3x5=15

Answer any three questions out of four. Each question carries FIVE marks

SECTION - C

Answer any **TWO** questions

2x10=20

Answer any two questions out of three. Each question carries TEN marks

BASOMC231

**CHOICE BASED SEMESTER SYSTEM
SECOND YEAR B.A. -THIRD SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER III- OFFICE MANAGEMENT & FINANCIAL ACCOUNTING
6Hrs/Week**

COURSE OBJECTIVES

- Help the students in understanding of the functions and importance of office and office management
- Provide them hints on virtual, paperless, back and front office techniques
- Acquaint with document management system
- Study the accounts of sole trading business
- Preparing accounts from incomplete records

COURSE OUTCOME

- Understand the concepts related to office and office management
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader
- Understand the roles, skills and functions of modern office staff
- Know the ascertainment of profit under Single Entry system.

UNIT-I OFFICE AND OFFICE MANAGEMENT

1.1 Meaning & importance of office

1.2 Primary and Administrative functions

1.3 Types of office

- Paperless office
- Virtual office
- Back and front office
- Open and Private Office.

1.4 Definition and functions of office management

1.5 Office Manager- Functions and Responsibilities

UNIT –II OFFICE ENVIRONMENT& OFFICEAUTOMATION

- 2.1 Office location
- 2.2 Office layout
- 2.3 Office furniture.
- 2.4 Office automation
 - Advantages and disadvantages.
 - Office automation systems
- 2.5 Document Management System:
 - Desktop publishing (DTP)
 - Storage devices
 - Reprography (photo copies\scanning\printers)

UNIT- III FINAL ACCOUNTS OF A SOLE TRADING CONCERN

- 3.1 Trial balance- meaning
- 3.2 Trading Account
- 3.3 Profit and Loss Account
- 3.4 Differences between Trading and Profit and Loss Account
- 3.5 Balance Sheet (Theory and Simple Problems)

UNIT-IV ACCOUNTING FROM INCOMPLETE RECORDS

- 4.1 Single entry system –Meaning-features-advantages-limitations.
- 4.2 Differences between single entry system and double entry system.
- 4.3 Ascertainment of profit and loss and financial position under Statement of Affairs method

BASOMC231

References:

1. S P Arora- Office Organization and Management-Vikas Publishing House, New Delhi
2. R K Chopra -Office Management -Himalaya Publishing House New Delhi
3. R K Chopra -Office Organization Management -Himalaya Publishing House New Delhi
4. J.N. Jain P.P. Singh-Modern Office Management Principles and Technique.
5. S P Jain and T N Chabra - Office Management LaxmiPrasarum, Tiruchirappally
6. J C Denyer- Office Management -The English Language Book Society, Tindall
7. Deverell C S -Office Management -Sir Isaac Pitman & Sons Ltd,London
8. W.S. Jawedkar-Management Information System –Tata McGraw Hill Publishing, New Delhi, 1998.
9. James A O's Brien- Management Information System –McGraw Hill International Fourth Edition, 1999.
10. B S Raman - Accountancy Vol 1&2 -United Publishers - Mangalore United Publishers Mangalore.
11. B S Raman - Financial Accounting -1&2 -United Publishers , Mangalore
12. T S Grewal -Introduction to Accountancy - S Chand & Sons New Delhi.
13. R L Gupta and V K Gupta- Introduction to Accountancy-S Chand & Sons New Delhi.
14. Reddy Appannaia, Srinivasa Putty and Ramesh -Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
15. Ramesh, B S Chandrashekar, B Snjeevaiah-A Text of Accountancy for II PUC S-Sraswathy House Private Ltd Bangalore.

BASOMC231

(SCHEME OF EXAMINATION)

Internal Assessment Marks:	30
University Examination Marks:	<u>120</u>
Total Marks:	<u>150</u>

University Examination -120

University Examination Question Paper Pattern:

Maximum Marks: 120

Time: 3 Hours

Section-A

Answer all the questions 5x6=30
(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions 3x10=30

Answer any 3 questions out of 4 questions of 10 marks each
(One question from each unit may be asked)

Section C

Answer any 3 questions 3x20=60

Answer any 3 questions out of 4 questions of 20 marks each
(One question from each unit may be asked)

BASOMCE232

**CHOICE BASED SEMESTER SYSTEM
SECOND YEAR B.A. -THIRD SEMESTER
SUBJECT-OFFICE PRACTICE AND MANAGEMENT**

Elective: Theory Paper

OFFICE ORGANISATION

2Hrs/Week

COURSE OBJECTIVES

- Get latest technology like ATM, Tele-banking facilities, Online banking and E-Banking
- Necessity of office manuals and its preparation
- Study the basic areas for office audit

COURSE OUTCOME

- Equip with the practical knowledge on modern technology on E-business, E-commerce, E-banking and E-trading
- Determine different manuals required in a particular type of business unit
- Identify the different stages of office audit

UNIT 1: MODERN TECHNOLOGY

- 1.1 Introduction
- 1.2 Computer
- 1.3 Internet
- 1.4 Telex
- 1.5 Teleconferencing
- 1.6 Cellular Phone
- 1.7 E-mail
- 1.8 Voice mail
- 1.9 SMS
- 1.10 FAX
- 1.11 WWW
- 1.12 Telemarketing
- 1.13 E-Business
- 1.14 Automatic Vending
- 1.15 E-Commerce
- 1.16 Electronic Data Interchange (EDI)
- 1.17 E-Auctioning
- 1.18 E-marketing
- 1.19 E-Banking
- 1.20 E-Trading

UNIT:2 OFFICE MANUALS

- 2.1 Meaning
- 2.2 Need for office manuals
- 2.3 Types of office manuals
- 2.4 Principles of office manual preparation

- 2.5 Steps in preparing office manuals
- 2.6 Writing the office manuals
- 2.7 Advantages and Disadvantages of using office manuals

UNIT 3: OFFICE AUDIT

- 3.1 Meaning and Definition
- 3.2 Stages of office audit
- 3.3 Steps in Instituting office audit
- 3.4 Basic areas for office audit
- 3.5 Workplace inspection checklist (office)

BASOMCE232

Reference:

1. R.S.N. Pillai and Bagavath – Office Management – S.Chand& Company Ltd, New Delhi
2. S.P. Arora – Office Organisation and Management – Vikas Publishing House Pvt. Ltd.
3. <https://www.osg.ca/wp-content/uploads/2017/...osg-workplace-Inspection-Form.pdf>

BASOMCE232
(SCHEME OF EXAMINATION)

Max. Marks: 40
Int. Assessment: 10
Duration: 2 Hrs

SECTION-A

Answer **ALL** the Questions 5x1=05
(5 questions of 1 mark each)

SECTION - B

Answer any **THREE** Questions 3x5=15
Answer any three questions out of four. Each question carries FIVE marks

SECTION - C

Answer any **TWO** questions 2x10=20
Answer any two questions out of three. Each question carries TEN marks

BASOMC281

SYLLABUS
CHOICE BASED CREDIT SYSTEM
SECOND YEAR B.A. – FOURTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER IV- OFFICE MANAGEMENT& PARTNERSHIP ACCOUNTS
6Hrs/Week

COURSE OBJECTIVES

- Know the principles of scientific office management
- Study the recruitment, selection, training and performance evaluation of office employees
- Accounts of Partnership business
- Acquire knowledge to prepare accounts at the admission of a partner to a business

COURSE OUTCOME

- Attain higher degree of excellence in office management
- Improves in performance in personnel management functions
- Preparing accounts of any type of partnership business
Calculation and valuation of goodwill at the time of admission of a partner to a business and preparing financial statements accordingly

UNIT-I SCIENTIFIC OFFICE MANAGEMENT

- 1.1 Meaning and Definition-Aims
- 1.2 Techniques- Principles
- 1.3 Benefits and Criticism of Scientific Management.
- 1.4 Administrative Office Management
 - Objectives

- Functions and Responsibilities
- 1.5 Administrative Office Manager.

UNIT –II PERSONNEL MANAGEMENT

- 2.1 Meaning and functions of Personnel Management
- 2.2 Job analysis- job description
- 2.3 Recruitment- selection
- 2.4 Training- methods of training
- 2.5 Performance appraisal- types & methods of performance appraisal.

UNIT-III PARTNERSHIP ACCOUNTS

- 3.1 Profit & Loss Appropriation Account- meaning-purpose
- 3.2 Differences between Profit & Loss Account and Profit & Loss Appropriation Account
- 3.3 Preparation of Profit & Loss Appropriation Account with adjustments relating to interest on capital, interest on drawings, drawings, salary and other remuneration
- 3.4 Preparation of capital Accounts under Fixed and Fluctuating System. (Theory and simple Problems)

UNIT-IV ADMISSION OF A PARTNER

- 4.1 Meaning - Reasons for admission of a Partner
- 4.2 Preparation of Revaluation Account
- 4.3 Treatment of Goodwill
- 4.4 Goodwill brought in Cash
- 4.5 Created Goodwill
- 4.6 Preparation of Partners Capital Account
- 4.7 Preparation of New Balance Sheet. (Theory and Simple Problems)

**

BASOMC281

REFERENCES:

1. S P Arora- Office Organization and Management-Vikas Publishing House, New Delhi
2. R K Chopra -Office Management -Himalaya Publishing House New Delhi
3. R K Chopra -Office Organization Management -Himalaya Publishing House New Delhi
4. J.N. Jain P.P. Singh-Modern Office Management Principles and Technique.
5. S P Jain and T N Chabra - Office Management LaxmiPrasarum, Tiruchirapally
6. J C Denyer- Office Management -The English Language Book Society, Tindall
7. Deverell C S -Office Management -Sir Isaac Pitman & Sons Ltd,London
8. B S Raman - Accountancy Vol 1&2 -United Publishers - Mangalore United Publishers Mangalore.
9. T S Grewal -Introduction to Accountancy - S Chand & Sons New Delhi.
10. R L Gupta and V K Gupta- Introduction to Accountancy-S Chand & Sons New Delhi.
11. Reddy Appannaia, Srinivasa Putty and Ramesh -Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
12. Ramesh, B S Chandrashekar, B Snjeevaiah-A Text of Accountancy for II PUC S-Sraswathy House Private Ltd Bangalore.
13. S.S. Khanka -Human Resource Management –S Chand & Sons New Delhi.

BASOMC281

(SCHEME OF EXAMINATION)

Internal Assessment Marks:	30
University Examination Marks:	<u>120</u>
Total Marks:	<u>150</u>

University Examination -120

University Examination Question Paper Pattern:

Maximum Marks: 120

Time: 3 Hours

Section-A

Answer all the questions

5x6=30

(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions 3x10=30

Answer any 3 questions out of 4 questions of 10 marks each
(One question from each unit may be asked)

Section C

Answer any 3 questions 3x20=60

Answer any 3 questions out of 4 questions of 20 marks each
(One question from each unit may be asked)

BASOMOE282

**CHOICE BASED CREDIT SYSTEM
SECOND YEAR B.A. – FOURTH SEMESTER
SUBJECT-OFFICE PRACTICE AND MANAGEMENT
Elective: Theory Paper
OFFICE MANAGEMENT
2Hrs/Week**

COURSE OBJECTIVES

- Describe the functions and importance of modern office
- Identify components of office management roles and responsibilities of office manager
- Finding the necessity of environment in office work
- Know the benefits of scientific management.

COURSE OUTCOME

- Identify skills and competencies of an office manager.
- Apply effective application of office location, office layout and office furniture
- Understand the importance of scientific office management

Unit 1: MODERN OFFICE

- 1.1 Meaning and Definition
- 1.2 Importance of Office
- 1.3 Primary and Administrative functions

Unit 2: OFFICE MANAGEMENT

- 2.1 Meaning and Definition
- 2.2 Functions of office Management
- 2.3 Office Manager – Functions and responsibilities

Unit 3: OFFICE ENVIRONMENT

- 3.1 Office location
- 3.2 Office layout
- 3.3 Office furniture

Unit 4: SCIENTIFIC OFFICE MANAGEMENT

- 4.1 Meaning and definition
- 4.2 Aims and Principles
- 4.3 Benefits of scientific management

BASOMCE282

References:

1. S.P. Arora, Office organization and Management, Vikas publishing house, New Delhi

2. R. K. Chopra, Office Management, Himalaya Publishing house, New Delhi
3. J.C. Denyer, Office Management, The English Language Book Society, Tindall

BASOMOE282
(SCHEME OF EXAMINATION)

Max. Marks: 40
Int. Assessment: 10
Duration: 2 Hrs

SECTION-A

Answer **ALL** the Questions 5x1=05
(5 questions of 1 mark each)

SECTION - B

Answer any **THREE** Questions 3x5=15
Answer any three questions out of four. Each question carries FIVE marks

SECTION - C

Answer any **TWO** questions 2x10=20

Answer any two questions out of three. Each question carries TEN marks

BASOMC331

**CHOICE BASED CREDIT SYSTEM
THIRD YEAR B.A. –FIFTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT**

PAPER V- HUMAN RESOURCE MANAGEMENT & FINANCIAL ACCOUNTING

5Hrs/ Week

COURSE OBJECTIVES

- To gain knowledge on the various aspects of Human resources planning i.e. recruiting, man power sourcing, selection, placement etc.
- To introduce students to the various components of HRM i.e. Industrial relations, employee grievance handling and redressal etc.
- Learn to prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.
- To prepare final accounts of sole trading organizations

COURSE OUTCOME

- Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
- Apply the knowledge acquired in HRM in a business unit
- Competent in preparing accounts of non-trading organizations
- Gain confidence in working out the accounting problems

UNIT –I HUMAN RESOURCE MANAGEMENT

- 1.1 Meaning-Definition-Objectives-Principles
- 1.2 HRM Functions
- 1.3 HR Manager - Role
- 1.4 Human Resources Planning Definition-Need and Objectives
- 1.5 Process of HR Planning.

UNIT- II MOTIVATION AND EMPLOYEE GRIEVANCE & DISCIPLINE

- 2.1 Motivation :Meaning-Definition-Importance
- 2.2 Motivation Theories
- 2.3 Maslow
- 2.4 Herzberg.
- 2.5 Employee Grievances – meaning- causes
- 2.6 Grievance Handling
- 2.7 Trade unions – meaning & functions

UNIT –III FINAL ACCOUNTS OF COMPANIES

- 3.1 Distinction between Profit and Loss account and Profit and Loss Appropriation Account
- 3.2 Preparation of Trading and Profit and Loss Account
- 3.3 Profit and Loss Appropriation Account
- 3.4 Balance Sheet. (Theory and Simple problems)

UNIT-IV FINAL ACCOUNTS OF NON-TRADING CONCERNS

- 4.1 Meaning and importance
 - 4.2 Revenue items
 - 4.3 Capital items
 - 4.4 Preparation of Income and Expenditure Account
 - 4.5 Balance Sheet. (Theory and simple problems)
-

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References:

1. B S Raman – Accountancy- 2 -United Publishers, Mangalore.
2. B S Raman - Financial Accounting -1 -United Publishers , Mangalore
3. T S Grewal -Introduction to Accountancy - S Chand & Sons New Delhi.
4. R L Gupta andV K Gupta- Introduction to Accountancy-S Chand & Sons New Delhi.
5. Reddy Appannaia, Srinivasa Putty and Ramesh -Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
6. Ramesh, B S Chandrashekar, B Snjeevaiah-A Text of Accountancy for II PUC S-Saraswathy House Private Ltd Bangalore.
7. S.S. Khanka -Human Resource Management –S Chand & Sons New Delhi.
8. Dr.T N Bhagoliwal-Personnel Management and Industrial Relations- SahithyaBhavan, Agra
9. R S Davar -Personnel Management and Industrial Relations,Vikas Publishing House, New Delhi
10. C B Memoria -Personnel Management &Industrial Relations- Himalaya publications
11. Ashwathappa - Human Resource &Personnel Management- Tata McGraw Hills, New Delhi
12. Dhanapat Rai- Human Resource Management-Tata McGraw Hills

BASOMC331

(SCHEME OF EXAMINATION)

Internal Assessment Marks:	30
University Examination Marks:	<u>120</u>
Total Marks:	<u>150</u>
<u>University Examination -120</u>	
<u>University Examination Question Paper Pattern:</u>	
Maximum Marks:	120
Time:	3 Hours

Section-A

Answer all the questions 5x6=30
(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions

3x10=30

Answer any 3 questions out of 4 questions of 10 marks each
(One question from each unit may be asked)

Section C

Answer any 3 questions

3x20=60

Answer any 3 questions out of 4 questions of 20 marks each
(One question from each unit may be asked)

CHOICE BASED CREDIT SYSTEM
THIRD YEAR B.A. –FIFTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER VI – BANKING THEORY AND PRACTICE
5Hrs/Week

III B.A. SEMESTER-V

Course Code	Course Title
BASOMC 332	Banking Theory and Practice

COURSE OBJECTIVES

- Introduce the students to the basic concept of banking as a financial service and bank as a financial institution.
- Study the primary and secondary functions
- Learn on changing role of commercial banks
- Describe the Negotiable Instruments and Electronic fund Transfer System

COURSE OUTCOME

- Disseminate knowledge among the students inculcate with theoretical structures about banking
- Train and equip the students with the skills of modern banking
- Students will be taken to banks to develop and inculcate the traits of professionalism
- Professional attire, professional communication skills and professional discipline will be inculcated.

UNIT-I COMMERCIAL BANKS

- 1.1 Meaning and Definition of bank and banking
- 1.2 Meaning of commercial banks-
- 1.3 Public sector
- 1.4 Private sector
- 1.5 Differences between state bank group and nationalised banks
- 1.6 Private sector banks
- 1.7 Scheduled and non-scheduled banks.

UNIT-II FUNCTIONS OF COMMERCIAL BANKS

- 2.1 Functions and services of commercial banks
- 2.2 Primary functions
- 2.3 Secondary functions
- 2.4 Risk management- meaning- definition
- 2.5 Reasons and process of Risk management.

UNIT-III CHANGING ROLE OF COMMERCIAL BANKS

- 3.1 Changing role of commercial banks
 - Financing for agriculture
 - Self-employment
 - Women and students.
- 3.2 E-Banking – Credit Card – Debit Card –Internet banking–Merchant banking services

- 3.3 Housing finance
- 3.4 Sale of mutual fund
- 3.5 Gift cheques and ATM
- 3.6 Electronic Fund Transfer (EFT) and Certificate of Deposit (CD).

UNIT-IV NEGOTIABLE INSTRUMENTS

- 4.1 Definition, meaning and characteristics of negotiable instruments.
- 4.2 Bills of exchange- definition-meaning-parties
- 4.3 Kinds of Bills of exchange.
- 4.4 Promissory Note- Definition-Meaning- Parties - Kinds of promissory note.
- 4.5 Cheque- meaning-types-crossing cheque-types of crossing
- 4.6 Endorsement-meaning and effects of endorsement.

BASOMC332

References:

1. B S Raman-Modern banking- United Publishers, Mangalore.
2. B S Raman –Banking Theory & Practice - United Publishers, Mangalore.
3. Srivastava - Banking Theory & Practice-Himalaya publications
4. B S Raman-Theory of banking -United Publishers, Mangalore.
5. Commercial banking-Editors

BASOMC332

(SCHEME OF EXAMINATION)

Internal Assessment Marks: 30

University Examination Marks: 120

Total Marks: 150

University Examination -120

University Examination Question Paper Pattern:

Maximum Marks: 120

Time: 3 Hours

Section-A

Answer all the questions

5x6=30

(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions

3x10=30

Answer any 3 questions out of 4 questions of 10 marks each

(One question from each unit may be asked)

Section C

Answer any 3 questions

3x20=60

Answer any 3 questions out of 4 questions of 20 marks each

(One question from each unit may be asked)

BASOMCE333

(Elective paper)
CHOICE BASED CREDIT SYSTEM
THIRD YEAR B.A. –FIFTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER VI -BASIC PRINCIPLES OF STATISTICS
5Hrs/Week

III B.A. SEMESTER-V

Course Code	Course Title
BASOMC 333	Basic Principles of Statistics

COURSE OBJECTIVES

- Understand basic statistical concepts such as statistical collection, statistical series, tabular representation of data
- Describe the Diagrammatic and Graphic presentation
- Calculate measures of central tendency
- Choose a statistical method for solving practical problems

COURSE OUTCOME

- Equip with the knowledge of collection of primary and secondary data
- Interpret the meaning of the calculated statistical indicators
- INDEPENDENTLY CALCULATE BASIC STATISTICAL PARAMETERS VIZ- MEAN, MEDIAN AND MODE
- GRAPHIC PRESENTATION IN THE COMPUTER

UNIT-I INTRODUCTION TO STATISTICS

- 1.1. Introduction-Definition-Methods
- 1.2. Functions, Scope and Limitations
- 1.3. Collection of primary and secondary data
- 1.4. Methods of collection of primary data
- 1.5. Drafting the questionnaire

UNIT-II CLASSIFICATION AND TABULATION OF DATA

- 2.1 Introduction, meaning, objectives
- 2.2 Types of classification
- 2.3 Formation of discrete and continuous frequency distribution
- 2.4 Tabulation of data, meaning and role,
- 2.5 General rules of tabulation
- 2.6 Types of tables
- 2.7 Illustrations

UNIT-III DIAGRAMMATIC AND GRAPHIC PRESENTATION

- 3.1 Introduction
- 3.2 Significance
- 3.3 General rules for constructing diagrams
- 3.4 Types of diagrams
- 3.5 Graphs
 - Techniques
 - Types
 - Illustrations

UNIT-IV MEASURES OF CENTRAL VALUE

4.1 Average-definition

4.2 Objectives,

4.3 Requisites

4.4 Types of average

- Arithmetic mean, (simple and weighted)
- Median
- Mode

BASOMCE333

References:

1. Gupta S.C., Fundamentals of statistics, Himalaya publishing house New Delhi
2. Gupta S.P., Elementary statistical methods Sulthan Chand and Sons New Delhi
3. Gupta C.B. , An introduction to statistical methods Vikas Publishing House private Ltd. New Delhi
4. Gupta S.P. and Gupta M.P, Business Statistics Sulthan Chand and Sons New Delhi
5. Rajendra Pal &Korlahalli -Essentials of Business Communication – S. Chand & Sons. New Delhi

BASOMCE333

(SCHEME OF EXAMINATION)

Internal Assessment Marks: 30

University Examination Marks: 120

Total Marks: 150

University Examination -120

University Examination Question Paper Pattern:

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Time: 3 Hours

Section-A

Answer all the questions 5x6=30

(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions 3x10=30

Answer any 3 questions out of 4 questions of 10 marks each

(One question from each unit may be asked)

Section C

Answer any 3 questions 3x20=60

Answer any 3 questions out of 4 questions of 20 marks each

(One question from each unit may be asked)

CHOICE BASED CREDIT SYSTEM
THIRD YEAR B.A. –SIXTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER VII- COST AND MANAGEMENT ACCOUNTING
5Hrs/Week

III B.A. SEMESTER-VI

Course Code	Course Title
BASOMC 381	Cost And Management Accounting

COURSE OBJECTIVES

- Acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.
- Preparation of cost sheet
- Know on purchase procedure and inventory control to reduce material cost
- Describe different methods of wage payment and incentive plans

COURSE OUTCOME

- Understand the significance of cost accounting and management accounting in the modern business
- Evaluate the costs and benefits of different conventional and contemporary costing systems
- Develop various skills among the students to cut short material and labour cost
- Knowledge on preparation of cost sheet and pricing the material issues

UNIT – I INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING

- 1.1 Cost Accounting-meaning-definition
- 1.2 Cost and Costing
- 1.3 Cost Accounting and Cost Accountancy
- 1.4 Objectives and Advantages
- 1.5 Methods and Techniques.
- 1.6 Management Accounting – Meaning, Definition, features-Objectives -Functions

UNIT – II ELEMENTS OF COST

- 2.1 Cost Concepts- Cost centre- Cost Unit
- 2.2 Cost Classification-bases of Cost Classification-
- 2.3 Cost Sheet- prime cost-factory cost-production cost-total cost
- 2.4 Preparation of Cost Sheet ((Theory and Simple Problems).

UNIT – III MATERIAL CONTROL

- 3.1 Control of Materials -Meaning-objectives
- 3.2 Purchase Procedure
- 3.3 Preparation of statement of purchase price
- 3.4 Storage of Materials-meaning
- 3.5 Inventory Control-meaning
- 3.6 Stores Ledger and Bin Card.
- 3.7 Pricing the Material Issues-Problems on LIFO, FIFO and Simple Average.
 (Theory and Simple Problems)

UNIT – IV LABOUR COST

- 4.1 Direct and Indirect labour
- 4.2 Time recording, Time Keeping and Time Booking: meaning-methods.
- 4.3 Labour Turn Over: meaning – causes
- 4.4 preventive cost
- 4.5 replacement cost
- 4.6 Methods of Wage Payment -Time and Piece rate system.
- 4.7 Incentive Plans- differential piece rate plans and premium bonus plans.
- 4.8 Taylor’s and Merricks’ differential Piece rate plans-Halsey premium plan.

(Theory and Simple Problems)

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References:

1. UmeshMaiya-Cost Accounting-KithabMahal, Allahabad
2. K S Adiga- Cost and Management Accounting-Shubha Prakashana **Udupi**.
3. Nirmal Gupta, Chhavi Sharma- Cost and Management Accounting- Ane Books Pvt.Ltd., New Delhi
4. Dr. S.N. Maheshwari -Principles of Cost Accounting -Sulthan Chand & Sons
5. B.S. Raman, Cost and Management Accounting -United Publishers
6. S P Jain and K L Narang Cost and Management Accounting -Kalyani Publishers.
7. R.K. Gupta, Cost and Management Accounting- Agra Book Stores.
8. S.P. Gupta Management Accounting SahityaBhavan, Agra.
9. S K Aggarwal and Abha Aggarwal Cost Accounting- Reliance publications Ltd

BASOMC381

(SCHEME OF EXAMINATION)

Internal Assessment Marks:	30
University Examination Marks:	120
Total Marks:	150
University Examination -120	

University Examination Question Paper Pattern:

Maximum Marks: 120
Time: 3 Hours

Section-A

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(5 questions of 6 marks each, at least one question from each unit)

Section B

Answer any 3 questions 3x10=30
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Section C

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CHOICE BASED CREDIT SYSTEM
THIRD YEAR B.A. –SIXTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
SEMESTER- VI
PAPER VIII - OFFICE COMMUNICATION &CORRESPONDENCE
5Hrs/Week

III B.A. SEMESTER-VI

Course Code	Course Title
BASOMC 382	Office Communication And Correspondence

COURSE OBJECTIVES

- Enable the student to recognize the relationship of effective communications skills to success in academic, work and social environments.
- Develop both written and oral communication skills to produce clear, complete, accurate messages
- Draft notices and minutes of company meetings
- Study correspondence of a business concern and personal correspondence

COURSE OUTCOME

- Equipped with acceptable communication skills to survive in a competitive, global environment
- Understand message strategies and formats appropriate for professional communication situations
- Apply critical thinking skills when determining solutions for communication-related problems
- Conversant with drafting on company meetings

UNIT –I COMMUNICATION

- 1.1 Meaning, definition and importance
- 1.2 Process of communication
- 1.3 Objectives of effective communication.
- 1.4 Types of office communication internal and external-methods of internal and external communication.
- 1.5 Modern communication systems: electronic data interchange- E Mail-Voice Mail- facsimile-internet-teleconferencing systems-audio conferencing-video conferencing-computer conferencing-in house television--telecommuting. (Theory)

UNIT – II COMPANY CORRESPONDENCE

- 2.1 Company Meetings-Types of Meetings
- 2.2 Drafting of notice of Annual General Meeting, statutory meeting and Board meeting
- 2.3 Drafting of agenda &minutes of Annual General Meeting, statutory meeting and Board meeting
- 2.4 Drafting of Resolutions.

UNIT –III BUSINESS CORRESPONDENCE

- 3.1 Meaning, importance and functions
- 3.2 Essentials of good business correspondence.
- 3.3 Structure and layout of business letters
- 3.4 Drafting enquiries & replies- orders &replies-complaints & replies. (Theory and letter drafting)

UNIT –IV PERSONNEL CORRESPONDENCE

- 4.1 Job Application – Preparing Resume – Cover Letter
- 4.2 Letter of Interview
- 4.3 Letter of Appointment
- 4.4 Letter of Reference
- 4.5 ‘Thank You’ Letters-Letters of Appreciation and Congratulations. (Only drafting)

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References:

1. Rajendra Pal &Korlahalli -Essentials of Business Communication – S. Chand & Sons. New Delhi
2. UrmilaRai and S.M. Rai -Business Communication –Himalaya Publishing House.
3. M S Ramesh& C CPattenshetti -Effective Business English and Correspondence -S Chand & Sons
New Delhi
4. J C and S M Nagamia -Business Correspondence Minutes and Reports -Publishers Trpathi, Bombay

BASOMC382

(SCHEME OF EXAMINATION)

Internal Assessment Marks: 30
University Examination Marks: 120
Total Marks: 150
University Examination -120

University Examination Question Paper Pattern:

Maximum Marks: 120
Time: 3 Hours

Section-A

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(5 questions of 6 marks each, at least one question from each unit)

Section B

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(One question from each unit may be asked)

Section C

Answer any 3 questions 3x20=60
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(One question from each unit may be asked)

BASOMCE383

(Elective Paper)
CHOICE BASED CREDIT SYSTEM
THIRD YEAR B.A. –SIXTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER VIII - BUSINESS TAXATION
5Hrs/Week

III B.A. SEMESTER-VI

Course Code	Course Title
BASOMC 383	Business Taxation

COURSE OBJECTIVES

- Describe the basic concepts of Income Tax
- Calculate Residential status of a person
- Understand the provisions and procedure to compute total income
- Understand the various deductions to be made from gross total income

COURSE OUTCOME

- Aware about provisions of direct tax with regard to IT Act, 1961
- Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
- Compute the income under the head” Income from Salary”
- Understand the provisions of agricultural income and exempted income

UNIT -1 – INTRODUCTION AND DEFINITIONS

- 1.1 Agricultural Income
- 1.2 Income
- 1.3 Assesse, Person, Assessment year
- 1.4 Previous year
- 1.5 Residential status
- 1.6 Individual
- 1.7 Hindu Undivided Family
- 1.8 Firms and Associations
- 1.9 Companies

UNIT- II INCIDENCE OF TAX LIABILITY

- 2.1 Ordinary Resident
- 2.2 Not ordinary resident
- 2.3 Non resident
- 2.4 Income received – deemed to receive
- 2.5 Income accrued – deemed to accrue

UNIT – III TAX FREE INCOMES

- 3.1 Foreign allowance
- 3.2 Death cum retirement gratuity
- 3.3 Commuted Pension
- 3.4 Encashment of leave
- 3.5 House rent allowance
- 3.6 Voluntary retirement compensation
- 3.7 Retrenchment compensation

UNIT- IV INCOME FROM SALARIES

4.1 Meaning of salary for various purposes

4.2 Rules governing salaries

4.3 Allowances

4.4 Prerequisites

4.5 Employees Provident Fund

4.6 Deduction under section 80C, 80CCC,80CCD, 80CCE

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References:

1. Sadashiva Rao & Ganesh K. – Business Taxation – Sushrutha Books, Udupi 2012
2. Raman B.S.- Business Taxation- United Publishers Mangalore 2012
3. Mehrotra H.C. &Goyal S.P. – Business Taxation- SahithyaBhavan Publication, Agra 2012
4. Vinod K. Singhanian& Monica Singhanian – Students guide to Income Tax- Taxmann Publications New Delhi 2012

BASOMCE383

(SCHEME OF EXAMINATION)

Internal Assessment Marks: 30
University Examination Marks: 120
Total Marks: 150
University Examination -120

University Examination Question Paper Pattern:

Maximum Marks: 120
Time: 3 Hours

Section-A

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Answer any 3 questions out of 4 questions of 10 marks each
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Section C

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(One question from each unit may be asked)
