

# **MANGALORE UNIVERSITY**

**NEW EDUCATION POLICY 2020**

**B.A. DEGREE PROGRAMME  
OFFICE PRACTICE AND MANAGEMENT**

**MODEL PROGRAMME CURRICULUM STRUCTURE**

**MANGALORE UNIVERSITY**  
**NEW EDUCATION POLICY**  
**SUBJECT-OFFICE PRACTICE AND MANAGEMENT**

Syllabus for implementation with effect from 2021-2022 (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 October 21<sup>st</sup> 2021 approved the draft syllabus prepared by the BOS for the New Education Policy.

**PROGRAM SPECIFIC OUTCOMES:**

At the end of a six-semester B.A. Degree Course, a student of Office Practice and Management is expected to acquire a fairly reasonable competence in the following areas:

1. Handle and maintain books of accounts of small, medium, large scale organization and company.
2. Able to plan, co-ordinate and execute the functions of a modern office.
3. Able to handle business correspondence efficiently.
4. Be knowledgeable in handling Human Resources efficiently.
5. Be fairly knowledgeable in Costing, Financial Management, and Taxation.
6. Able to venture into Entrepreneurship.
7. Knowledgeable in preparing projects of business concerns.
8. Able to work harmoniously as a contributing member of a team to achieve organizational goals.

**CAREER OPTIONS INCLUDE:**

Accountant, Financial Analyst, Entrepreneur, Secretary, Receptionist, Front Office Executive, Customer Service Executive, Administrative Assistant, Executive Assistant, Secretary, Marketing Coordinator, Office Manager.

The course provides students who qualify an easy entry into the corporate world. The course teaches the essential skills required in the modern office, and prepares students for positions that offer opportunities for professional advancement.

**OUR VISION:** *Academic excellence through quality education*

**OUR MISSION:** *Career oriented education*

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

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**MANGALORE UNIVERSITY**

**B.A DEGREE PROGRAMME CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS**

**OFFICE PRACTICE AND MANAGEMENT**

For implementation w.e.f.2021 – 2022

**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
DSC 1	BASOMC141	Business Administration and Fundamentals of Accountancy	03	02	40	60	100	3
DSC 2	BASOMC142	Business Communication and Accountancy	03	02	40	60	100	3
OE 1	BASOMCE143	Entrepreneurship Development Programme	03	02	40	60	100	3
SEC1	BASOMCS144	MS Word	01+0+2	02	20	30	50	2

**II 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
DSC 3	BASOMC191	Business Forms and Accounting	03	02	40	60	100	3
DSC 4	BASOMC192	Business Finance and Accounting	03	02	40	60	100	3
OE 2	BASOMCE193	Business Correspondence	03	02	40	60	100	3

**SUMMARY CHART**  
**MANGALORE UNIVERSITY**  
**B.A DEGREE PROGRAMME CURRICULUM**  
**OFFICE PRACTICE AND MANAGEMENT**

**For implementation w.e.f 2021–22**

<b>SEMESTER</b>	<b>COURSE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>
FIRST SEMESTER	DSC 1	BASOMC141	Business Administration and Fundamentals of Accountancy
	DSC 2	BASOMC142	Business Communication and Accountancy
	OE 1	BASOMCE143	Entrepreneurship Development Programme
	SEC 1	BASOMCS144	MS Word
SECOND SEMESTER	DSC 3	BASOMC191	Business Forms and Accounting
	DSC 4	BASOMC192	Business Finance and Accounting
	OE 2	BASOMCE193	Business Correspondence
THIRD SEMESTER	DSC 5	BASOMC241	Administrative Office Management & Partnership Accounting
	DSC 6	BASOMC242	Office Organization and Financial Accounting
	OE 3	BASOMCE243	Corporate Governance
	SEC 2	BASOMCS244	MS Excel
FORTH SEMESTER	DSC 7	BASOMC291	Personnel Administration and Company Accounts
	DSC 8	BASOMC292	Human Resource Management and Final Accounts of Company`s
	OE 4	BASOMCE293	Organizational Behaviour
FIFTH SEMESTER	DSC 9	BASOMC341	Business Statistics
	DSC 10	BASOMC342	Financial Management
	SEC 3	BASOMCS 343	MS Power point
SIXTH SEMESTER	DSC 11	BASOMC391	Cost & Management Accounting
	DSC 12	BASOMC392	Business Taxation
	SEC 4	BASOMCS393	Tally ERP 9 with GST

**B.A.PROGRAMME- Model**  
Proposed Scheme of Teaching & Evaluation for B.A. (Basic/Hons) with

Office Practice and Management as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.	Language–I	AECC	3+1+0	60	40	100	3
2	Lang.	Language–II	AECC	3+1+0	60	40	100	3
3	DSC	Business Administration and Fundamentals of Accountancy	DSC	3+0+0	60	40	100	3
4	DSC	Business Communication and Accountancy	DSC	3+0+0	60	40	100	3
5	OE-1	Entrepreneurship Development Programme	Open Elective-1	3+0+0	60	40	100	3
6	SEC-1	MS-Word	Skill Based - Digital Fluency	1+0+2	30	20	50	2
7	SEC	Physical Education-Yoga	Value Based	0+0+2=2	-	25	25	1
8	SEC	Health and Wellness	Value Based	0+0+2=2	-	25	25	1
								25

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
8	Lang.	Language–I	AECC	3+1+0	60	40	100	3
2	Lang.	Language–II	AECC	3+1+0	60	40	100	3
3	DSC	Business Forms and Accounting	DSC	3+0+0	60	40	100	3
4	DSC	Business Finance and Accounting	DSC	3+0+0	60	40	100	3

5	OE-2	Business Correspondence	Open Elective -2	3+0+0	60	40	100	3
6	AECC	Environmental Studies	AECC	1+0+2=2	30	20	50	2
7	SEC	Physical Education - Sports /	Value Based	0+0+2=2	-	25	25	1
8	SEC	NCC/NSS/R&R(S&G)/ Cultural	Value Based	0+0+2=2	-	25	25	1
Sub-Total(A)								25

Exit option with Certificate- with ability to solve well defined problems (50 credits)

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.	Language-II	AECC	3+1+0	60	40	100	3
3	DSC	Administrative Office Management & Partnership Accounting	DSC	3+0+0	60	40	100	3
4	DSC	Office Organisation and Financial Accounting	DSC	3+0+0	60	40	100	3
5	OE-3	Corporate Governance	Open Elective-3	3+0+0	60	40	100	3
6	SEC-2	MS-Excel	Skill Based	1+0+2=2	30	20	50	2
7	SEC	Physical Education- Sports	Value Based	0+0+2=1	-	25	25	1
8	SEC	NCC/NSS/R&R(S&G)/ Cultural	Value Based	0+0+2=1	-	25	25	1
								25
Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
8	Lang.	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.	Language-II	AECC	3+1+0	60	40	100	3

3	DSC	Personnel Administration and Company Accounts	DSC	0+0+3	60	40	100	3
4	DSC	Human Resource Management and Final Accounts of Companies	DSC	0+0+3	60	40	100	3
5	OE-4	Organisational Behaviour	Open Elective-4	3+0+0	60	40	100	3
6	AECC	Constitution of India	AECC	1+0+2=2	30	20	50	2
7	SEC	Physical Education-Sports	Value Based	0+0+2=2	-	25	25	1
8	SEC	NCC/NSS/R&R(S&G)/Cultural	Value Based	0+0+2=2	-	25	25	1
								25

Exit option with Diploma – with ability to solve broadly defined problems (100 credits)

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	DSC	Business Statistics	DSC	4+0+0	60	40	100	4
2	DSC	Financial Management	DSC	4+0+0	60	40	100	4
4		Vocational Course		3+0+0	60	40	100	3
5	SEC-3	Ms Power point	Skill Based	1+0+2=2	25	25	50	2
7	SEC	Physical Education-Yoga/Sports	Value Based	0+0+2=2	25	25	50	1
8	SEC	NCC/NSS/R&R(S&G)/Cultural	Value Based	0+0+2=2	25	25	50	1
								23

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	DSC	Cost & Management Accounting	DSC	4+0+0	60	40	100	4
2	DSC	Business Taxation	DSC	4+0+0	60	40	100	4
4	DSE	Stress Management	DSE	3+0+0	60	40	100	3
5		Vocational Course		3+0+0	60	40	100	3
6	SEC-4	Tally ERP 9 with GST	Skill Based	1+0+2=2	25	25	50	2
7	SEC	Physical Education-Sports	Value Based	0+0+2=2	25	25	50	1
8	SEC	NCC/NSS/R&R(S&G)/Cultural	Value Based	0+0+2=2	25	25	50	1
						310	800	23

Exit option with Bachelor of Arts, B.A.(146 credits)



**FIRST YEAR B.A.-FIRST SEMESTER  
OFFICE PRACTICE AND MANAGEMENT**

**Paper I –BUSINESS ADMINISTRATION AND FUNDAMENTALS OF ACCOUNTANCY**

**3Hrs/Week**

**Course Objectives:**

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

**Course Outcomes :**

- Acquire conceptual knowledge of basics of accounting
- Identify events that need to be recorded in the accounting records
- Develop the skill of recording financial transactions and preparation of ledger accounts
- Identify different forms of business organisations and its importance

**Contents of the paper:**

**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)

## 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.

### **BASOMC141** **(SCHEME OF EXAMINATION)**

Internal Assessment Marks:	40
University Examination Marks:	<u>60</u>
Total Marks:	<u>100</u>

#### University Examination Question Paper Pattern:

Maximum Marks: 60

Time:2 Hours

#### **Section-A**

Answer any 2 questions 5x2=10

(Answer any 2 questions out of 3 questions of 5 marks each, one question from each unit)

#### **Section B**

Answer any 2 questions 2x10=20

Answer any 2 questions out of 3 questions of 10 marks each

(One question from each unit may be asked)

#### **Section C**

Answer any 3 questions 2x15=30

Answer any 2 questions out of 3 questions of 15 marks each

(One question from each unit may be asked)

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**FIRST YEAR B.A.-FIRST SEMESTER  
OFFICE PRACTICE AND MANAGEMENT**

**Paper II –BUSINESS COMMUNICATION & ACCOUNTANCY**

**3Hrs/Week**

**Course Objectives**

- Know the nature, objects and types of cashbooks
- Learn different types of subsidiary books
- To prepare cashbook
- Understand the importance of business communication

**Course Outcomes:**

- Student understands the need and the principles of maintaining a Cash Book
- Distinguishes the types of Cash Book and using its principles solves the problem
- Student understand the concept of communication and evaluate the types and media of communication
- Differentiates the types of subsidiary books

**Contents of the paper**

**UNIT-I BUSINESS COMMUNICATION**

- 1.1 Definition and meaning of communication.
- 1.2 Essential features.
- 1.3 Elements of communication process.
- 1.4 Stages of communication cycle.
- 1.5 Objectives of communication
- 1.6 Need and importance.
- 1.7 Types of Communication:
  - i) Oral
  - ii) Written
- 1.8 Different means of communication

**UNIT-II SUBSIDIARY BOOKS**

- 2.1 Subsidiary Books – meaning and objectives
- 2.2 Preparation of Purchases Book
- 2.3 Purchases Returns Book
- 2.4 Sales Book
- 2.5 Sales Returns Book
- 2.6 Preparation of Ledger accounts (Theory and Problems)

**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)

**References:**

12. B S Raman -Business studies-Vol. 1&2 -United Publishers, Mangalore
13. Dr.T.V .Raju ,Dr. K Sheshamurthy –Business studies, Sapna Book House ,Bangalore
14. Y.K. Bhusan- Fundamentals of Business organisation and Management
15. S. Kathiresan& V. Radha-Business Organisation
16. B S Raman - Accountancy Vol 1&2 -United Publishers, Mangalore
17. B S Raman - Financial Accounting -1 -United Publishers , Mangalore
18. T S Grewal -Introduction to Accountancy - S Chand & Sons New Delhi.
19. R L Gupta and V K Gupta- Introduction to Accountancy-S Chand & Sons New Delhi.
20. Reddy Appannaia, Srinivasa Putty and Ramesh -Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
21. Ramesh, B S Chandrashekar, B Snjeevaiah-A Text of Accountancy for II PUC S-Sraswathy House Private Ltd Bangalore.
22. T.S. Grewal -Double entry book keeping - S Chand & Sons New Delhi.

**BASOMC142****(SCHEME OF EXAMINATION)**

Internal Assessment Marks:	40
University Examination Marks:	<u>60</u>
Total Marks:	<u>100</u>

**University Examination Question Paper Pattern:**

Maximum Marks: 60

Time : 2 Hours

**Section-A**

Answer any 2 questions 2x5=10

( Answer any 2 questions out of 3 questions of 5 marks each, at least one question from each unit)

**Section B**

Answer any 2 questions 2x10=20

Answer any 2 questions out of 3 questions of 10 marks each  
(One question from each unit may be asked)

**Section C**

Answer any 3 questions 2x15=30

Answer any 2 questions out of 3 questions of 15 marks each  
(One question from each unit may be asked)

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## **OPEN ELECTIVE**

**BASOMCE143**

### **FIRST YEAR B.A.-FIRST SEMESTER OFFICE PRACTICE AND MANAGEMENT**

#### **Paper I : ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**

**3Hrs/Week**

#### **Course objectives :**

- Know the concept of EDP
- Study the scope of MSME's
- Know the qualities and functions of entrepreneur
- Learn usefulness of SWOT analysis

#### **Course Outcomes:**

- Students understand the concept of entrepreneurship
- Differentiate the different types of entrepreneurs and their qualities and Competencies for their success
- Students understand the concept of micro, small and medium enterprises
- Students understand the procedure to start a business and own a business

#### **Contents of the paper:**

##### **UNIT 1: ENTREPRENEURSHIP**

Entrepreneur: Meaning, Definition, Qualities, Functions, Types, Intrapreneur, Entrepreneurial Process, Barriers to Entrepreneurship, Factors influencing entrepreneurship.

Women Entrepreneurs: Functions, problems of women entrepreneurs - Case study

##### **UNIT 2: MICRO, SMALL AND MEDIUM ENTERPRISES:**

Micro, Small & Medium Enterprises - Meaning and Definition, Characteristics, Objectives, Role, Advantages, Disadvantages

Classification of MSMEs, Scope of MSMEs, Institutional support and Government Schemes for MSMEs.

##### **UNIT 3: SWOT ANALYSIS & MARKET SURVEY**

SWOT Analysis, Usefulness of SWOT Analysis.

Stress Management

Market survey: Definition, Objectives, Techniques, Procedure, Limitation.

**Books for reference:**

1. Khanka S. S- Entrepreneurial Development, Sultan Chand & Co Ltd, New Delhi, 3<sup>rd</sup> Revised edition, 2001
2. Dr. Gupta C. B & Dr. Khanka S. S- & Small Business Management, Sultan Chand & Co Ltd, New Delhi, 4<sup>th</sup> edition, 2000
3. Pau; Jose & Kumar N. Ajith, Entrepreneurship Development and Management, Himalaya Publishing House, New Delhi, 4<sup>th</sup> revised edition, 2000
4. Desai Vasant- Dynamics of Entrepreneurial Development and Management- Principles, Projects, Policies & Programmes.
5. Peters Hirich- Entrepreneurship, Tata Mc Graw- Hill Ltd, 4<sup>th</sup> edition, 2000
6. Anil Kumar S, Poornima S.C., Abraham Mini K., Jayashree K, Entrepreneurship Development, New Age International Publishers, New Delhi, 2017
7. Naidu N.V.R. & Rao Krishna T. Management and Entrepreneurship , I.K. International Publishing House Pvt. Ltd., New Delhi, 2015
8. Phaneesh K.R., Management & Entrepreneurship, Sudha Publications, Bangalore, 2016
9. Mani Alice, Entrepreneurship Development, Sapna Book House, Bangalore, 2016.

**(SCHEME OF EXAMINATION)**

Internal Assessment Marks:	40
University Examination Marks:	<u>60</u>
Total Marks:	<u>100</u>

**University Examination Question Paper Pattern:**

Maximum Marks: 60

Time : 2 Hours

**Section-A**

Answer any 2 questions 2x5=10

(Answer any 2 questions out of 3 questions of 5 marks each, at least one question from each unit)

**Section B**

Answer any 2 questions 2x10=20

Answer any 2 questions out of 3 questions of 10 marks each  
(One question from each unit may be asked)

**Section C**

Answer any 3 questions 2x15=30

Answer any 2 questions out of 3 questions of 15 marks each  
(One question from each unit may be asked)

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**BASOMCS144**

**I BA – I Semester**

**Office Practice and Management**

**Skill Based- (MS Word)**

**Teaching hours per week: 1+0+2**

**Credits:2**

**Max Marks: 50  
(SEE-30, IA-20)**

**Unit -I**

- 1.1 Parts of MS Word screen
- 1.2 File operations: Creating, Saving, Opening and Closing file
- 1.3 Font Formatting: Font Style, Font Size, Font color, Word Art
- 1.4 Paragraph Formatting: Indentation, Alignment, Line Spacing

**Unit -II**

- 2.1 Inserting Bullets and Numbers
- 2.2 Borders, Page Border and Shading
- 2.3 Columns, End note, Foot note, Drop Cap, Header and Footer
- 2.4 Inserting pictures, Text wrap, Find and Replace,

**Unit-III**

- 3.1 Inserting Tables and its options
- 3.2 Tab setting
- 3.3 Mail Merge
- 3.4 Printing options, Page setup, Print Preview

**COURSE OBJECTIVES:**

- To learn Creating, editing and formatting text documents.
- To have a knowledge of creating Tables using MS Word options
- To Search a required text in a voluminous document made simple by learning the art of finding and replacing a text or Paragraph
- To gain knowledge of Tab setting and Mailings options

**COURSE OUTCOMES:**

On completion of this course students will be able to

- Gain comprehensive knowledge related to the use of the powerful Word Processor namely MS WORD.
- Create, edit and format the text documents
- Create Tables, newspaper columns
- Set tab and use Mail Merge options

**BOOKS FOR REFERENCE:**

1. Saxena Sanjay, A first course in Computers, Vikas Publishing House Pvt. Ltd.
  2. Norton, Peter, Introduction to Computers, Tata McGraw Hill, New Delhi
- Rapidex Computer course - Pustak Mahal Publications

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**SCHEME OF EXAMINATION**

**Time : 2 Hours**

**Max. Marks: 50**

**SEE- 30, IA – 20**

**UNIT- I**

1. To answer any TWO questions out of three 2 x 5=10

**UNIT- II**

2. To answer any TWO questions out of three 2 x 5=10

**UNIT- III**

3. To answer any TWO questions out of three 2 x 5=10

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**FIRST YEAR B.A. SECOND SEMESTER  
OFFICE PRACTICE AND MANAGEMENT  
PAPER III- BUSINESS FORMS AND ACCOUNTING  
3 Hrs/Week**

**Course Objectives:**

- Know the different forms of public enterprises
- Acquire knowledge on government companies
- Learn the necessity of depreciating fixed assets
- Prepare financial statement from incomplete records

**Course Outcomes:**

- Identify differences between departmental undertaking , public corporations and government companies
- Determine the useful life and the value of the depreciable assets under methods
- Equip with the knowledge of preparing statement of account from incomplete records
- Help the students in understanding the necessity of depreciating assets

**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 ACCOUNTING FOR DEPRECIATION**

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

**UNIT-II 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

**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.

**(SCHEME OF EXAMINATION)**

Internal Assessment Marks:	40
University Examination Marks:	<u>60</u>
Total Marks:	<u>100</u>

**University Examination Question Paper Pattern:**

Maximum Marks: 60

Time : 2 Hours

**Section-A**

Answer any 2 questions 2x5=10

(Answer any 2 questions out of 3 questions of 5 marks each, at least one question from each unit)

**Section B**

Answer any 2 questions 2x10=20

Answer any 2 questions out of 3 questions of 10 marks each

(One question from each unit may be asked)

**Section C**

Answer any 3 questions 2x15=30

Answer any 2 questions out of 3 questions of 15 marks each

(One question from each unit may be asked)

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**BASOMC192**

**FIRST YEAR B.A. SECOND SEMESTER  
OFFICE PRACTICE AND MANAGEMENT  
PAPER IV- BUSINESS FINANCE & ACCOUNTING**

**3 Hrs/Week**

**Course Objectives :**

- Describe the role of business finance
- Study the difference sources of business finance
- Learn the accounts of soul trading business
- Acquaint with bank passbook and cashbook

**Course Outcomes:**

- Identify the different sources of business finance
- Equip with the knowledge of identifying expenses and incomes
- Attain the full pledged skill in preparing final accounts of a trader
- Ability to reconcile cashbook with passbook

**UNIT-I SOURCES OF BUSINESS FINANCE**

- 1.1 Meaning-Nature-significance
- 1.2 Sources of business finance
- 1.3 Methods of raising finance
- 1.4 International source of finance

**UNIT- II FINAL ACCOUNTS OF A SOLE TRADING CONCERN**

- 2.1 Trial balance- meaning
- 2.2 Trading Account
- 2.3 Profit and Loss Account
- 2.4 Differences between Trading and Profit and Loss Account
- 2.5 Balance Sheet (Theory and Simple Problems)

**UNIT-III BANK RECONCILIATION STATEMENTS**

- 3.1 Meaning of Bank Reconciliation Statement
- 3.2 Need
- 3.3 Form of Bank Reconciliation Statement
- 3.4 Problems on Bank Reconciliation statement

**(SCHEME OF EXAMINATION)**

Internal Assessment Marks:	40
University Examination Marks:	<u>60</u>
Total Marks:	<u>100</u>

**University Examination Question Paper Pattern:**

Maximum Marks: 60

Time : 2 Hours

**Section-A**

Answer any 2 questions 2x5=10

(Answer any 2 questions out of 3 questions of 5 marks each, at least one question from each unit)

**Section B**

Answer any 2 questions 2x10=20

Answer any 2 questions out of 3 questions of 10 marks each

(One question from each unit may be asked)

**Section C**

Answer any 3 questions 2x15=30

Answer any 2 questions out of 3 questions of 15 marks each

(One question from each unit may be asked)

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## OPEN ELECTIVE

**BASOMC193**

**FIRST YEAR B.A. SECOND SEMESTER  
OFFICE PRACTICE AND MANAGEMENT  
PAPER II- BUSINESS CORRESPONDANCE**

**3 Hrs/Week**

### **Course objectives**

- Know the principles of business correspondence
- To prepare resume
- To familiar with drafting business letter
- To acquire knowledge on employer and employee related correspondence

### **Course Outcomes:**

- Students understand the concept of communication and classifies the types and media of communication
- Analyses the communication process and barriers to communication to everyday life
- Classifies the various kinds of business letters according to their need
- Applies the knowledge gained to draft employer related correspondence and employee related correspondence

### **Contents of the Paper**

#### **UNIT 1: BUSINESS CORRESPONDENCE**

Enquiry: Price & Status; Complaint, Collection, Circulars (Theory and drafting)

#### **UNIT 2: APPLICATION FOR JOBS**

Employee related correspondence: Job applications, Resume, Resignation, Representation & Requests (Theory and drafting)

#### **UNIT 3: EMPLOYMENT RELATED CORRESPONDENCE**

Employer related correspondence: Interview letters, Reference, Appointment, Confirmation, Promotion, Demotion, Memo, Show cause notice, Termination, Relieving, Superannuation letters (Theory and drafting)

### **Books for reference :**

1. Adelstein, E. Michael, Contemporary Business Writing, Random House, New York : 1971
2. Bahl, Sushil. Business Communication Today, Response Books, New Delhi 1996
3. Balasubramanyan, M. Business Communications, Vikas Publishing, New Delhi: 1979
4. Bansal, R..K.& Harrison, J.B. Spoken English, Orient Longman, Madras: 1995
5. Bhatia R C – Business Communication, Ane Books Pvt. Ltd.- 2<sup>nd</sup> Edition- 2008

6. Dunlop, Ian & Schrand, Heinrich. Communication for Business, Pergamon Press, Oxford: 1987(rpt)
7. Effective Communication, Rupa & Co., New Delhi: 1997
8. Gartside, L. Modern Business Correspondence, Pitman Publishing Limited, London.
9. Kapoor A N – A guide to Business Correspondence & Communication Skills, Sultan Chand & Sons, New Delhi – 2004 Edition
10. Mohan Krishna & Singh, N.P. Speaking English Effectively, Macmillan India, New Delhi: 1995
11. Pal Rajendra & Korlahalli J.S. – Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2009 -12<sup>th</sup> Edition
12. Parkhurst, Charles Chandler. Using Words Effectively, Series B, Harper & Bros New York
13. Rai Urmila & Rai S.M – Business Communication, Himalaya Publishing House, Mumbai, 9<sup>th</sup> Revised Edition, 2007

### **(SCHEME OF EXAMINATION)**

Internal Assessment Marks:	40
University Examination Marks:	<u>60</u>
Total Marks:	<u>100</u>

#### University Examination Question Paper Pattern:

Maximum Marks: 60

Time : 2 Hours

#### **Section-A**

Answer any 2 questions 2x5=10

(Answer any 2 questions out of 3 questions of 5 marks each, at least one question from each unit)

#### **Section B**

Answer any 2 questions 2x10=20

Answer any 2 questions out of 3 questions of 10 marks each  
(One question from each unit may be asked)

#### **Section C**

Answer any 3 questions 2x15=30

Answer any 2 questions out of 3 questions of 15 marks each  
(One question from each unit may be asked)

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