

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 OR	05	03	30	120	150	3
	BASOMCE333	Basic Principles Of Statistics	05	03	30	120	150	3

VI 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	BASOMC381	Cost & Management Accounting	05	03	30	120	150	3
	BASOMC382	Office Communication & Correspondance OR	05	03	30	120	150	3
	BASOMCE383	Business Taxation	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.f 2019 – 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 OR
	BASOMCE333	Basic Principles Of Statistics
SIXTH SEMESTER	BASOMC381	Cost & Management Accounting
	BASOMC382	Office Communication & Correspondance OR
	BASOMCE383	Business Taxation

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.

OBJECTIVES: At the end of the six semester Degree Programme, a student of Office Practice & Management is expected to acquire a fairly reasonable competence in the following areas:

1. Able to organize and do office work
2. Gain confidence to work with others
3. Correspondence of a Business concern and Personnel Correspondence
4. Able to communicate effectively with others
5. Understand the problems in a work situation and able to overcome the problems
6. Knowledge about the Business Organization and Office Management.
7. The concepts of Sole Trader, Partnership firms, Cooperative organizations and Company.
8. Company meetings, resolutions, agenda in a detailed manner.
9. Office Management, Manager's Qualities, duties and usage of Office Equipment etc.
10. Latest technology like ATM, Tele Banking Facilities, Online banking and E-Banking.
11. Accounts for any type of business.
12. Cost and management accounting to control and reduce the cost of production
13. Understand the basic concepts of statistics
14. Able to calculate the taxable salary income of an Individual.
15. Acquire better idea about the latest trends in corporate world.
16. Get clear understanding of Office Administration.
17. Realise the concept of Management Information System.
18. Understand the modern technology in the information system.
19. Recognise the new era of global office and learn to exploit the change as a key to survival.
20. Acquire detailed knowledge about the Business Organization and Office Management.
21. Understand the concept of Human Resource Accounting
22. Know the importance of Accounting for Human Resources in organizations
23. Acquire knowledge about the Indian scenario of HRA

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

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**

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.

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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-miss://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
(5 questions of 1 mark each)

5x1=05

SECTION - B

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

3x5=15

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

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

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%202.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 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

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

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, Tiruchirapally
6. J C Denyer- Office Management -The English Language BookSociety, 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 andV 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: 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)

BASOMCE232

CHOICE BASED SEMESTER SYSTEM
SECOND YEAR B.A. -THIRD SEMESTER
SUBJECT-OFFICE PRACTICE AND MANAGEMENT
Elective: Theory Paper
OFFICE ORGANISATION
2Hrs/Week

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
(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

BASOMC281

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

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: 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)

BASOMOE282

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

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
(5 questions of 1 mark each)

5x1=05

SECTION - B

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

3x5=15

SECTION - C

Answer any **TWO** questions

2x10=20

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

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

PAPER V- HUMAN RESOURCE MANAGEMENT & FINANCIAL ACCOUNTING

5Hrs/Week

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)
-

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

BASOMC331

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

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.

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)

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

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

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:

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. –SIXTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER VII- COST AND MANAGEMENT ACCOUNTING
5Hrs/Week

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)

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

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
SEMESTER- VI
PAPER VIII - OFFICE COMMUNICATION & CORRESPONDENCE
5Hrs/Week

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)

References:

1. Rajendra Pal & Korlahalli -Essentials of Business Communication – S. Chand & Sons. New Delhi
2. Urmila Rai and S.M. Rai -Business Communication –Himalaya Publishing House.
3. M S Ramesh & C P Pattenshetti -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

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 VIII - BUSINESS TAXATION
5Hrs/Week

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

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. Singhania& Monica Singhania – 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

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

Section B

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Answer any 3 questions out of 4 questions of 10 marks each
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Answer any 3 questions out of 4 questions of 20 marks each
(One question from each unit may be asked)
