

**SECOND YEAR B.A. THIRD SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER-I - ADMINISTRATIVE OFFICE MANAGEMENT
AND PARTNERSHIP ACCOUNTING
3Hrs/Week**

Course Objectives:

- Describe an office as a Tool of Management
- Awareness on radical changes in office Administration
- Learn Partnership Accounts
- Prepare Accounts at the time of Admission of a Partner

Course Outcomes:

- Knowledge on office functions in a modern organisation
- Confidence to work as an office executive
- Expertise in preparing Partnership Accounts
- Capacity to calculate sacrifice ratios of partners

UNIT- 1 – OFFICE AND OFFICE MANAGEMENT

1.1– Meaning and 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- 2 – PARTNERSHIP ACCOUNTS

2.1 – Profit and Loss Appropriation Account – meaning, purpose

2.2 – Differences between Profit & Loss Account and Profit and Loss Appropriation Account

2.3 – Preparation of Profit & Loss Appropriation Account with adjustments relating to interest on capital, interest on drawings, drawings , salary and other remuneration

2.4- Preparation of capital accounts under fixed and Fluctuating System (Theory and simple problems)

UNIT- 3 – ADMISSION OF A PARTNER

3.1- Meaning- Reasons for admission of a partner

3.2- Preparation of Revaluation Account

3.3- Treatment of Goodwill

3.4- Goodwill brought in cash

3.5- Created Goodwill

3.6- Preparation of Partners capital Account

3.7 – Preparation of New Balance Sheet (Theory and Simple Problems)

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

BASOMCN301
SCHEME OF EXAMINATION

Internal Assessment Marks : 40
University Examination Marks : 60
Total Marks : 100

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)

**SECOND YEAR B.A. THIRD SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER-II - OFFICE ORGANISATION AND FINANCIAL
ACCOUNTING
3Hrs/Week**

Course Objectives:

1. Developing cost confidences
2. Pursuing the students to eliminate the cost
3. Accounting Process at the time of retirement of a partner
4. Procedure to close down the business outcomes

Course Outcomes:

1. Equip with different methods of cost saving
2. Eliminate wasteful expenditure
3. Settlement of retiring partners accounts
4. Termination procedure to partnership business

UNIT-1- OFFICE COST REDUCTION AND COST SAVING

- 1.1- Importance of Cost Reduction
- 1.2- Techniques of cost savings and reduction
- 1.3- Developing Cost consciousness
- 1.4- Economy in procurement and use
- 1.5- Control over human efforts
- 1.6- Budgetary control

UNIT-2- RETIREMENT OF A PARTNER

- 2.1- Meaning
- 2.2 - Preparation of Revaluation Account
- 2.3 – Treatment of Goodwill
- 2.4 – Partners Capital Accounts
- 2.5 – Preparation of New Balance Sheet

UNIT- 3 - DEATH OF A PARTNER

- 3.1 – Preparation of Deceased Partners Capital Account
- 3.2 – New Balance Sheet of the Firm
- 3.3- Simple problems

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
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BASOMCN302

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University Examination Question Paper Pattern:

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**OPEN ELECTIVE
SECOND YEAR B.A. THIRD SEMESTER
OFFICE PRACTICE AND MANAGEMENT**

PAPER-III - ORGANISATIONAL BEHAVIOUR

3Hrs/Week

Course Objectives:

- To know the various concepts of organizational behaviour
- To understand the significance of organizational culture
- Understand the concept of organizational change and development
- Learn challenges and opportunities in organizational behaviour.

Course Outcomes:

- The student understands and recalls the meaning of various concept of Organisational Behaviour.
- Recognises the factors that influence OB.
- Classifies the types of behaviour and Organisational Culture
- Summarises the levels, types and causes of resistance to Organisational change and development

UNIT I: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR:

Meaning, Definition, Importance, Foundations of Organizational Behaviour, The Organizational Behaviour model, Challenges and Opportunities

UNIT II: ORGANISATIONAL CULTURE:

Definition, types, functions, effects, Creating, sustaining and changing organisational culture.

UNIT III: ORGANISATIONAL CHANGE AND DEVELOPMENT:

Organisational change: Definition, meaning and need, Levels of change, Types of change, Resistance to change and strategies to overcome.
Organisational Development: Meaning, objectives.

Books for reference:

1. Khanka S. S., Organisational Behaviour, Sultan Chand & Co. Ltd, New Delhi, 2016
2. Aswathappa K., Organisational Behaviour, Himalaya Publishing House, Bangalore, 2013
3. Rao Subba P., Management and Organisational Behaviour, Himalaya Publishing House, Bombay, 2004
4. Mishra M.N., Organisational Behaviour, Vikas Public House Pvt. Ltd.Delhi, 2005
5. Kumar N & Mittal R Organisational Behaviour, Anmol Publications, New Delhi, 2001

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BASOMCN401

**SECOND YEAR B.A. FOURTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER-I - PERSONNEL ADMINISTRATION AND COMPANY
ACCOUNTS**

3Hrs/Week

Course Objectives:

1. Study efficient utilisation of human resources
2. Significance of right men to the right job
3. Understand the concept of Public issue of shares
4. Describe the methods and procedure in issue of shares

Course Outcomes:

1. Realise the significance of Personnel Administration
2. Perceive the skills and attributes of human element
3. Gain knowledge on shares and debentures and public investment
4. Familiar with the company accounts procedures

UNIT –I PERSONNEL MANAGEMENT

- 1.1 Meaning and functions of Personnel Management
- 1.2 Job analysis- job description
- 1.3 Recruitment- selection
- 1.4 Training- methods of training
- 1.5 Performance appraisal- types & methods of performance appraisal

UNIT- II- COMPANY ACCOUNTS

- 2.1- Journal Entries regarding Application, Allotment and calls on shares
- 2.2 – Calls in arrears
- 2.3 – Calls in advance
- 2.4- Balance Sheet (simple problems)

UNIT- III – ISSUE OF SHARES AT PREMIUM, DISCOUNT AND FORFEITURE OF SHARES

- 3.1- Issue of Shares at Premium
- 3.2- Issue of Shares at Discount
- 3.3- Forfeiture of Shares
- 3.4- Reissue of Forfeited Shares (Simple problems)

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
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BASOMCN 402

**SECOND YEAR B.A. FOURTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER-II - HUMAN RESOURCE MANAGEMENT AND FINAL
ACCOUNTS OF COMPANIES**

3Hrs/Week

Course Objectives:

1. Analyse the importance of HRM
2. Review the role and status of HR Manager
3. Examine how the profits of a company are appropriated
4. Identify differences between trading and non trading concerns.

Course Outcomes:

1. Expertise to exhibit a true and fair view of the financial position of the company
2. Realise the significance of Human Resource in the Corporate world
3. Confidence to work as HR Manager
4. Perceived with accounts of non- trading concerns

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 FINAL ACCOUNTS OF COMPANIES

- 2.1 Distinction between Profit and Loss account and Profit and Loss Appropriation Account
- 2.2 Preparation of Trading and Profit and Loss Account
- 2.3 Profit and Loss Appropriation Account
- 2.4 Balance Sheet. (Theory and Simple problems)

UNIT-III FINAL ACCOUNTS OF NON-TRADING CONCERNS

- 3.1 Meaning and importance
- 3.2 Revenue items
- 3.3 Capital items
- 3.4 Preparation of Income and Expenditure Account
- 3.5 Balance Sheet. (Theory and simple problems)

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
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BASOMCN 402

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**OPEN ELECTIVE
SECOND YEAR B.A. FOURTH SEMESTER
OFFICE PRACTICE AND MANAGEMENT
PAPER-IV ORGANISATIONAL CULTURE**

3Hrs/Week

Course Objectives:

- Study the concepts of attitudes and values
- Learn to measure the attitudes
- To develop the values
- Know the determinants of Job satisfaction

Course Outcome:

- Students understand the concepts of attitudes and Values
- Students evaluate the components of attitudes and values
- Students understand the concept of Job satisfaction
- Students applies the concepts learnt to their personal life

Unit I: Attitude:

Meaning, Nature of attitudes, Components of attitude, Formation of attitude, Functions of attitudes, Measurement of attitudes

Unit II: Values:

Meaning, Differences between attitudes and values, Types of values, Formation of values, Values and behaviour, Developing values

Unit III: Job Satisfaction:

Meaning, Determinants of Job satisfaction, Causes, Group factors, Individual factors, Consequences of job satisfaction, Measuring job satisfaction

Organisational Culture Books for reference

1. Khanka S. S., Organisational Behaviour, Sultan Chand & Co. Ltd, New Delhi, 2016
2. Aswathappa K., Organisational Behaviour, Himalaya Publishing House, Bangalore, 2013
3. Rao Subba P., Management and Organisational Behaviour, Himalaya Publishing House, Bombay, 2004
4. Mishra M.N., Organisational Behaviour, Vikas Public House Pvt. Ltd. Delhi, 2005
5. Kumar N & Mittal R Organisational Behaviour, Anmol Publications, New Delhi, 2001

BASOMCN 403

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