#### MANGALORE UNIVERSITY

# REVISED CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS OF

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

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

#### Proposed Semester wise subjects for B.Com (Vocationalised) Degree

	I year B.Com(OM & SP) I	Semester				Credits
Group I:	Subjects/Courses	Teachi		Marks		
Core Courses		ng		U	Total	
(Commerce		Hours/	IA	Exam		
Subjects)		Week				
	Quantitative Techniques - I	4	20	80	100	02
	Financial Accounting- I	6	30	120	150	03
	1.Office Management	3	20	80	100	02
Vocational	2.Computer Based and Spoken English Skills-I (Lab)	4	10	40	50	01
	3.Organisational Behaviour	3	20	80	100	02
Group III	Language I	4	20	80	100	02
a)Compulsory Foundation	Language II	4	20	80	100	02
Group III b)Compulsory Foundation	Indian Constitution/Human Rights/Gender Equity/Environmental Studies	2	10	40	50	01
Group IV	Co-curricular and				50	01
	Extracurricular Activities	-	-	-	850	17

I year B.Com(OM & SP) II Semester								
Group I:	Subjects/Courses	Teaching		Marks				
Core Courses	Courses			U	Total			
(Commerce			IA	Exam				
Subjects)	Quantitative	4	20	80	100	02		
	Techniques - II	7	20	80	100	02		
	Financial	6	30	120	150	03		
	Accounting- II	_	50	120	130	03		
	1. Office Systems and	3	20	80	100	02		
	Procedures.							
	2.Computer Based	4	10	40	50	01		
Vocational	and Spoken English							
Vocational	Skills-II(Lab)							
	3.Cost Accounting	3	20	80	100	02		
Group II	Elective Courses							
Elective		2	10	40	50	01		
Courses								
Group III	Language I	4	20	80	100	02		
a)Compulsory	Language II	4	20	80	100	02		
Foundation		7	20	80	100	02		
Group III	Indian							
b)Compulsory	Constitution/Human	_						
Foundation	Rights/Gender	2	10	40	50	01		
	Equity/Environmental							
G ***	Studies				50	0.1		
Group IV	Co-curricular and				50	01		
	Extracurricular	-	-	-	0.50	4=		
	Activities				850	17		

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

II year B.Com(OM & SP) IV Semester									
Group I:	Subjects/Courses	Teaching		Marks					
Core Courses	ore Courses H			U	Total				
(Commerce			IA	Exam					
Subjects)	Financial		20	100	150	02			
	Accounting- IV	6	30	120	150	03			
	International Trade	4	20	80	100	02			
	1Office	3	20	80	100	02			
	Correspondence								
	2PowerPoint,								
	Photoshop and	4	10	40	50	01			
Vocational	Spoken English Skills								
	(Lab)								
	3Human Resource								
	Management - II	3	20	80	100	02			
Group II									
Elective	Elective Courses	2	10	40	50	01			
Courses									
Group III	Language I	4	20	80	100	02			
a)Compulsory Foundation	Language II	4	20	80	100	02			
Group III	Indian								
b)Compulsory	Constitution/Human								
Foundation	Rights/Gender	2	10	40	50	01			
	Equity/Environmental								
	Studies								
Group IV	Co-curricular and				50	01			
	Extracurricular	-	-	-					
	Activities				850	17			

	III year B.Com(OM & SP) V Semester								
Group I:	Subjects/Courses	Teaching		Marks					
Core Courses		Hours/Week		U	Total				
(Commerce			IA	Exam					
Subjects)	Corporate								
	Accounting – I	5	30	120	150	03			
	Financial								
	Management- I	5	30	120	150	03			
	1Entrepreneurship	3	20	80	100	02			
	Development – I								
	2. Tally.ERP. 9								
	with GST and	4	20	80	100	02			
	Spoken English Skills								
Vocational	3Personal Tax								
vocational	Planning - I	3	20	80	100	02			
	Business Law	5	30	120	150	03			
	Modern Marketing				150	03			
		5	30	120	900	18			
Group II	Not Applicable								
Group III	Not Applicable								
Group IV	Not Applicable								

III year B.Com(OM & SP) VI Semester									
Group I:	Subjects/Courses	Teaching		Marks					
Core Courses		Hours/Week		U	Total				
(Commerce			IA	Exam					
Subjects)	Corporate								
	Accounting – II	5	30	120	150	03			
	Financial								
	Management- II	5	30	120	150	03			
	1Entrepreneurship Development – II	3	20	80	100	02			
	2.Project Work	4	20	80	100	02			
	3.Personal Tax								
Vocational	Planning - II	3	20	80	100	02			
	Indian Corporate Law	5	30	120	150	03			
	Auditing				150	03			
		5	30	120	900	18			
Group II		Not Applicable							
Group III	Not Applicable								
Group IV	Not Applicable								
Total					5200	104			

#### MANGALORE UNIVERSITY

## B.Com DEGREE PROGRAMME CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS OFFICE MANAGEMENT AND SECRETARIAL PRACTICE(Vocationalised) For implementation w.e.f 2019 – 2020

IB.Com I Semester Office Management and Secretarial Practice Degree Programme

Group	Course	Course Title	Hrs. per week	Duration of Exams	Marks	ks Marks an		credit
Group	Code	Course Title	Theory/ Practical	Theory/ Practical	IA	Exam	Total	Credit
	BCMOSV131 <b>Theory</b>	Office Management	03	03	20	80	100	2
1	BCMOSV132 Theory	OrganisationalBehaviour	03	03	20	80	100	2
	BCMOSP133 Practicals	Computer Based and Spoken English Skills- I(Lab)	04	04	10	40	50	1
2	BCMOSCE134  Theory	Business Communication Skills	02	02	10	40	50	1

Group 2: Elective I- Skill Development

#### I B.Com II SemesterOffice Management and Secretarial Practice Degree Programme

	Course		Hrs. per   Duration of   N		Marks	Marks and credit			
Group	Code	Course Title	Theory/ Practical	Theory/ Practical	IA	Exam	Total	Credit	
	BCMOSV181 <b>Theory</b>	Office Systems and Procedure	03	03	20	80	100	2	
1	BCMOSV182 <b>Theory</b>	Cost Accounting	03	03	20	80	100	2	
1	BCMOSP183 Practicals	Computer Based and Spoken English Skills- II( <b>Lab</b> )	04	03	10	40	50	1	
2	BCMOSCE184 Theory	Behavioural Science	02	02	10	40	50	1	

Group 2: Elective II- Another Discipline

**IIB.Com III Semester Office Management and Secretarial Practice DegreeProgramme** 

Group	Course	Course Title	Hrs. per week	Duration of Exams	Marks	Mar	ks and	credit
Group	Code	Course Title	Theory/ Practical	Theory/ Practical	IA	Exam	Total	Credit
	BCMOSV231 Theory	Human Resource Management - I	03	03	20	80	100	2
1	BCMOSV232 Theory	Innovative Banking and Insurance	03	03	20	80	100	2
1	BCMOSP233 Practicals	Principles of Worksheet and Spoken English Skills (Lab)	04	03	10	40	50	1
2	BCMOSEP234 Practicals	Advance Excel	02	02	10	40	50	1

Group 2: Elective III- Expanded Scope

IIB.Com IV Semester Office Management and Secretarial Practice DegreeProgramme

Group	Course Code	Course Title	Hrs. per week	Duration of Exams	Marks		ks and	
Отопр		Course True	Theory/ Practical	Theory/ Practical	IA	Exam	Total	Credit
	BCMOSV281 Theory	Human Resource Management - II	03	03	20	80	100	2
1	BCMOSV282 Theory	Office Correspondence	03	03	20	80	100	2
	BCMOSP283 Practicals	PowerPoint, Photoshop and Spoken English Skills (Lab)	04	03	10	40	50	1
2	BCMOSOE284 Theory	Fundamentals of Office Management and Secretarial Practice	02	02	10	40	50	1

Group 2: Elective IV- Discipline Supportive

III B.Com V SemesterOffice Management and Secretarial Practice DegreeProgramme

Group	Course	Course Title	Hrs. per week		Marks	Marks and credit			
Стопр	Code		Theory/ Practical	Theory/ Practical	IA	Exam	Total	Credit	
	BCMOSV331 <b>Theory</b>	Personal Tax Planning- I	03	03	20	80	100	2	
1	BCMEDV 332 <b>Theory</b>	Entrepreneurship Development -I	03	03	20	80	100	2	
1	BCMOSP332 Practicals	Tally.ERP. 9 with GST and Spoken English Skills	04	03	20	80	100	1	

#### III B.Com VI SemesterOffice Management and Secretarial Practice DegreeProgramme

Group	Course Code	Course Title	Hrs. per week Theory/ Practical	Duration of Exams Theory/ Practical	Marks IA	Marl Exam	ks and Total	credit Credit
	BCMOSV381 Theory	Personal Tax Planning- II	03	03	20	80	100	2
1	BCMEDV332 Theory	Entrepreneurship Development -II	03	03	20	80	100	2
	BCMOSP382 Practicals	Project Work	04	03	20	80	100	1

# MANGALORE UNIVERSITY CHOICE BASED CREDIT SYSTEM B.Com DEGREE PROGRAMME CURRICULUM OFFICE MANAGEMENT AND SECRETARIAL PRACTICE(VOCATIONALISED) For implementation w.e.f 2019 – 20

SEMESTER	COURSE CODE	COURSE TITLE	Total Marks		Total Credits
FIRST SEMESTER	BCMOSV131 Theory	Office Management	100	2	5
	BCMOSV132 Theory	OrganisationalBehaviour	100	2	
	BCMOSP133 Practicals	Computer Based and Spoken English Skills- I ( <b>Lab</b> )	50	1	
SECOND SEMESTER	BCMOSV181 Theory	Office Systems and Procedure	100	2	5
	BCMOSV182 Theory	Cost Accounting	100	2	
	BCMOSP183 Practicals	Computer Based and Spoken English Skills- II(Lab)	50	1	
THIRD SEMESTER	BCMOSV231 Theory	Human Resource Management - I	100	2	5
	BCMOSV232 Theory	Innovative Banking and Insurance	100	2	
	BCMOSP233 Practicals	Principles of Worksheet and Spoken English Skills ( <b>Lab</b> )	50	1	
FOURTH SEMESTER	BCMOSV281 Theory	Human Resource Management – II	100	2	
	BCMOSV282 Theory	Office Correspondence	100	2	5
	BCMOSP283 Practicals	PowerPoint, Photoshop and Spoken English Skills ( <b>Lab</b> )	50	1	
FIFTH SEMESTER	BCMOSV331 Theory	Personal Tax Planning- I	100	2	
	BCMEDV332	Entrepreneurship Development - I	100	2	6
	BCMOSP332 Practicals	Tally. ERP 9 with GST and Spoken English Skills	100	2	
SIXTH SEMESTER	BCMOSV381 Theory	Personal Tax Planning- II	100	2	
	BCMEDV382	Entrepreneurship Development - II	100	2	6
	BCMOSP382 Practicals	Project Work	100	2	

#### **MANGALORE UNIVERSITY**

#### **CHOICE BASED CREDIT SYSTEM**

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

#### **PREAMBLE:**

The present day trend requires the use of the principles of B.Com Office Management & Secretarial Practice (Voc) for employability. Due to its rapid change in working environment there arises a need to change and update the Syllabus too to keep in pace with the changing trends.

Keeping this broad frame-work in mind, the BOS in Secretarial Practice/ B.Com OM&SP/OPM prepared a draft syllabus and placed it before the BOS for consideration.

The BOS after detailed discussion of all the pertinent issues at its special meeting held on 28<sup>th</sup>, September 2018 approved the following syllabus specially drafted for the Choicebased Credit System, with clearly spelt out objectives.

A Summary Chart showing the Semester-wise distribution of Academic content, Scheme of Examination and Teaching work – load is given at the end.

#### **OBJECTIVES**:

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

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

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) Choice Based Credit System I B.Com I SEMESTER

#### PAPER I – OFFICE MANAGEMENT AND COMMUNICATION

Max. Marks: 80

Internal Assessment: 20 Credit: 02

**Teaching Hours per week: 3 Hours** 

#### UNIT I -FUNDAMENTALS OF MODERN OFFICE

• Modern Office: Meaning and Importance

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

#### **UNIT II - OFFICE ORGANISATION**

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

#### **UNIT III - OFFICE LAYOUT**

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

#### **UNIT IV - OFFICE COMMUNICATION**

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

#### **REFERENCE BOOKS:**

- 1. Jain S.P and Chabra T.N, Laxmiparasuram, Office Management, Thirichanapalli.
- 2. V.S.P & P.S Narayana Rao, Text Book of Office Management, Tata McGrow Hill Publishing.

- 3. Singh S.P & Singh B, Ofice Management, S.P Gyan Publishing House, Delhi.
- 4. T Ramaswamy Principles of Office Management, Himalaya Publication,

#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

#### **I B.Com I SEMESTER**

#### PAPER II: ORGANISATIONAL BEHAVIOUR

Max. Marks: 80

Internal Assessment: 20 Credit: 02

**Teaching Hours per week: 3Hours** 

#### UNIT I - ORGANIZATIONAL BEHAVIOUR AND PERSONALITY TYPE

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

#### **UNIT II - GROUP DYNAMICS AND CONFLICTS**

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

#### **UNIT III - PERCEPTION AND ATTITUDE**

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

#### UNIT IV -QUALITY OF WORK LIFE

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

#### **REFERENCE BOOKS:**

- 1. AgarwalAmith, OrganisationalBehaviour, Pacific Publications.
- 2. Arora S.P, Office organization and Management, Vikas Publications house.
- 3. Bhtia S.K Managing, Organization Behaviour, Deep and Deep

Publications.

4. Chauhan R.K, OrganizationBehaviour, Book enclave Jaipur.

#### **BCMOSV131**

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**BCMOSV132** 

#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

## Scheme of Examination (Theory) I B.Com I Semester-Paper I and Paper II

Theory: 80 Marks Hours: 3 Hrs.

Internal Assessment: 20 Marks

#### **Section I**

1) Four questions to be answered out of Five  $(4 \times 5) = 20$ 

#### **Section II**

2) Four questions to be answered out of Five  $(4 \times 10) = 40$ 

#### **Section III**

3) Fivequestions to be answered out of Six  $(5 \times 4) = 20$ 

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#### BCMOSP133

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.Com I Semester COMPUTER BASED AND SPOKEN ENGLISH SKILLS-I (LAB)

Total Marks:50 Marks
Practicals 40 Marks
IA 10 Marks

#### 1. COMPUTER BASED SKILLS

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

#### 2. SPOKEN ENGLISH SKILLS

Self-Introduction

#### **REFERENCE BOOKS:**

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

#### TASK:

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

- 8. Drawing objects using Drawing tools
- 9. Mail Merge
- 10. To create Advertisements

#### **BCMOSP133**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.Com I Semester COMPUTER BASED AND SPOKEN ENGLISHSKILLS -I (LAB)

#### Scheme of Examination (Practical)

Duration: 3 HoursTotal Marks: 40

Internal Assessment: 10

- Typing Master@ 20 wpm 10 Marks
- Self-Introduction05 Marks
- MS Word (3 questions of 5 marks each) 15 Marks
- Record05 Marks
- Viva Voce05 Marks

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#### **BCMOSCE134**

### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE(VOCATIONALISED) I B.Com I Semester

### **Elective: Theory Paper BUSINESS COMMUNICATION SKILLS**

Max. Marks: 50 Credits: 01

Total Hours: 2hrs per week

#### UNIT I: LISTENING SKILLS

- Introduction
- Listening Process
- Characteristics
- Types of Faulty listening
- Barriers to listening Techniques

#### **UNIT II: PRESENTATION SKILLS**

- Introduction
- Presentation in Business
- Elements of Presentation
- Steps to successful Presentation
- Guidelines for the use of Visual Aids.

#### **UNIT III: NEGOTIATION SKILLS**

- Introduction
- Definition
- Nature of Negotiation
- P's of Negotiation
- Factors affecting Negotiations
- NegotiationProcess.

#### Course Outcome:

- 1. Improves group membership and problem solving skills.
- 2. To pursue goals and achieve higher level of performance.
- 3. Effective communication channel and presentation of information to the target audience.

#### **REFERENCE BOOKS:**

- 1. Bovee, Courtland, John Thill&MukeshChaturvedi. Business Communication Today: Dorling kindersley, Delhi
- 2. Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
- 3. M. Monippally, Matthukutty Business Communication Strategies. Tata McGrawHill Publishing Company Ltd., New Delhi.
- 4. Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists: PHI Learning Pvt. Ltd., New Delhi.

#### BCMOSCE134

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.COM I SEMESTER EXAMINATION BUSINESS COMMUNICATION SKILLS

#### **SCHEME OF EXAMINATION**

Time: 2 hrs	Max. Marks: 40		
Answer <b>ALL</b> the Questions 1. 2.	SECTION - A	5x1=05	
<ul><li>3.</li><li>4.</li><li>5.</li></ul> Answer any <b>THREE</b> of the following	SECTION - B	3x5=15	
6. 7. 8. 9.  Answer any <b>TWO</b> of the following 11. 12.	SECTION -C	2x10=20	

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## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>I B.COM II SEMESTER</u> PAPER III – OFFICE SYSTEMS AND PROCEDURES

Max. Marks: 80

Internal Assessment: 20 Credit: 02

**Teaching Hours per week: 3Hours** 

#### **UNIT I - OFFICE SYSTEMS AND PROCEDURES**

Office System: Meaning and Characteristics

• Procedure: Meaning

- Objectives of Systems and Procedures
- Importance and essentials of successful Office system and procedures
- Advantages and Disadvantages
- Role of Office Manager in system and procedure

#### UNIT II - FORMS DESIGNING AND CONTROL

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

#### **UNIT III - RECORDS MANAGEMENT**

- Records Management-Meaning and Importance
- Principles of Records Management
- Filing: Meaning and definition
- Importance and Essentials of Good Filing System
- Centralized VS Decentralized Filing
- Indexing Meaning, Definition, Importance
- Methods of Indexing Card Index, Wheel index, Page index

#### UNIT IV- OFFICE MECHANIZATION AND EQUIPMENTS

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

#### **REFERENCE BOOKS:**

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

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>I B.COM II SEMESTER</u> PAPER – IV COST ACCOUNTING

Max. Marks: 80

Internal Assessment: 20 Credit: 02

**Teaching Hours per week: 3Hours** 

#### **UNIT - 1-COST ACCOUNTING**

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

#### UNIT – II- OVERHEADS

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

#### UNIT – III-PROCESS COSTING

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

#### UNIT - IV- MATERIAL CONTROL AND PRICING

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

#### **REFERENCE BOOKS:**

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

### $\frac{OFFICE\ MANAGEMENT\ AND\ SECRETARIAL\ PRACTICE\ (VOCATIONALISED)}{I\ B.COM\ II\ SEMESTER\ EXAMINATION}$

Scheme of Examination (Theory)
II Semester- Paper III and IV

Theory: 80 Marks Hours: 3 Hrs.

Internal Exam: 20 Marks

#### **Section I**

1) Four questions to be answered out of Five

 $(4 \times 5) = 20$ 

#### **Section II**

2) Four questions to be answered out of Five  $(4 \times 10) = 40$ 

#### **Section III**

3) Five questions to be answered out of Six  $(5 \times 4) = 20$ 

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#### **BCMOSP 183**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.Com II Semester COMPUTER BASEDAND SPOKEN ENGLISH SKILLS -II (LAB)

#### PRACTICAL CONTENT

#### 1. COMPUTER BASED SKILLS

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

#### 2. SPOKEN ENGLISH SKILLS

Pick and Speak

#### **REFERENCE BOOKS:**

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

#### **TASK:**

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

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#### **BCMOSP 183**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.Com II Semester Examination

#### Scheme of Examination (Practical)

Duration: 3 HoursTotal Marks: 40

Internal Assessment: 10

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

Record 05 Marks

Viva Voce 05 Marks

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#### **BCMOSCE 184**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.COM II SEMESTER Elective II: Theory Paper

BEHAVIOURIAL SCIENCE

Credits: 01 Total Hours: 2

Max. Marks: 50 hrs per week

#### **UNIT 1: BEHAVIOURIAL SCIENCE**

- Introduction and Definition
- Causes of Individual Behaviour
- Domains of Behaviour
- Freud's Personality Structure
- Mechanismof Behaviour

#### **UNIT 2: ORGANISATIONAL PSYCHOLOGY**

- Meaning, Definition and Scope
- Past, Present and Future of Organisational Psychology
- Ethics in Organisational Psychology
- Issuesin Organisational Psychology

#### **UNIT 3: ORGANISATIONAL STRESS**

- Meaning
- Causes
- Factors influencing organizational stress
- Models of work place stress
- Work related stress

#### **Course Outcome**:

- Scientific method attempts to overcome the difficulties.
- Scientific approach application of human behavior.
- ❖ Learning alternative pathways to arriving at knowledge and their associated limitations

#### REFERENCE BOOKS

- 1.K. AshwathappaOrganisationalBehaviour, ,Himalaya Publishing Ltd.
- 2. Sr. S.S. Khanka OrganisationalBehaviour,, S. Chand and Company Ltd.
- 3. R.James . Belly International Encyclopaedia of Organisation Studies by

R.Stewart Clegg, 2007-08-28

#### **BCMOSCE 184**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) I B.COM II SEMESTER EXAMINATION BEHAVIOURIAL SCIENCE

#### **SCHEME OF EXAMINATION**

Time: 2 hrs		Max. Marks: 40
Answer <b>ALL</b> the Questions 1. 2.	SECTION - A	5x1=05
3.		
4. 5.	SECTION - B	
Answer any THREE Questions	SECTION - B	3x5=15
6. 7		
7. 8.		
9.		
Answer any TWO questions 2x10=20	<u>SECTION</u> -C	
10. 11.		
12.		

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

#### PAPER -V HUMAN RESOURCE MANAGEMENT-I

Max. Marks: 80

Internal Assessment: 20 Credit: 02

**Teaching Hours per week: 3Hours** 

#### UNIT I - HUMAN RESOURCE MANAGEMENT

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

#### **UNIT II - HUMAN RESOURCE PLANNING**

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

#### UNIT III- RECRUITMENT AND SELECTION

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

#### **UNIT IV - EMPLOYEE TRAINING**

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

#### REFERENCE BOOKS

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

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

#### PAPER VI: INNOVATIVE BANKING AND INSURANCE

#### UNIT I:INNOVATIVE BANKING

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

#### **UNIT II: GREEN BANKING**

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

#### **UNIT III: INSURANCE**

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

#### **UNIT IV: REINSURANCE**

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

#### **REFERENCE BOOKS:**

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

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

## Scheme of Examination (Theory) III Semester-Paper V and VI

Max.Marks: 80 Marks Hours: 3 Hrs.

IA : 20 Marks

#### **Section I**

1) Four questions to be answered out of Five

 $(4 \times 5) = 20$ 

#### **Section II**

2) Four questions to be answered out of Five  $(4 \times 10) = 40$ 

#### **Section III**

3) Five questions to be answered out of Six  $(5 \times 4) = 20$ 

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#### **BCMOSP 233**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>II B.COM III SEMESTER</u>

#### PRACTICAL CONTENT

#### PRINCIPLES OF WORKSHEET AND SPOKEN ENGLISH SKILLS

#### 1. PRINCIPLES OF WORKSHEET

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

#### 2. CORELDRAW

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

#### 3. SPOKEN ENGLISH SKILLS

- Welcome Speech
- Vote of Thanks

#### **TASK:**

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

#### **REFERENCE BOOKS:**

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

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#### **BCMOSP233**

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

Scheme of Examination (Practical)

Duration: 3 Hours Total Marks: 40

Internal Assessment: 10

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

#### SPOKEN ENGLISH SKILLS

Welcome Speech/Vote of thanks : 05 Marks

Record : 05 marks

Viva Voce : 05 Marks

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#### **BCMOSEP234**

### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>II B.COM III SEMESTER</u>

#### **ElectiveIII:Practical Paper- ADVANCE EXCEL**

Max. Marks: 50 Credits: 01 Total Hours: 2 hrs per week

#### **UNIT I: ADVANCED TECHNIQUES**

- Transpose tables
- Financial Functions
- Text Functions
- Statistical Functions
- Scenarios
- Data Table
- Data Analysis / Prediction

#### **UNIT 2: ADVANCED CHARTS**

- Combo Charts
- Quick Analysis tool
- Smart lookup and manage store
- Spark lines- Lines, Columns and win/loss
- 3D Maps, Line Graph and its Interpretation
- Tree Map and Waterfall
- Sunburst Box and Whisker Chart

#### UNIT 3: EXCEL DASHBOARDS, SLICERS AND COLLABRATIONS

- Planning and Dashboard
- Adding tables and charts to dashboard
- Using slicers, filter data with slicers
- Manage Primary and Secondary Axis
- Inserting Hyperlinks.
- Track Changes
- Document Properties

#### **Course Outcome:**

- Allows you to summarize your data enhancing
- Ability to organize and structure data.
- Able to collate and analyse this information quickly and effectively.

#### **REFERENCE BOOKS**

- 1. Roman,S. 2002 writing Excel Macros withVBA 2<sup>nd</sup> Edition, Sebastpol CA:O Reilly.
  - 2. Sengupta.C 2004, Financial Modelling using Excel and VBA Hoboken NJ, JohnWilley and Sons.
  - 3. Winston 2004, Microsoft Data Analysis and Business Modelling. 2<sup>nd</sup> Edition Redmond, WA: Microsoft Press.

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#### **BCMOSEP234**

### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>II B.COM III SEMESTER</u>

#### SCHEME OF EXAMINATION –ADVANCE EXCEL

Practical Elective Paper- III

Examination Proper:40 MarksDuration: 3 Hrs.

IA : 10 Marks

Advance Excel (3 questions of 10 marks each)30 MarksRecord05 MarksViva Voce05 Marks

#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

#### **II B.COM IV SEMESTER**

#### PAPER -VII HUMAN RESOURCE MANAGEMENT-II

#### **UNIT I - EMPLOYEE INDISCIPLINE**

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

#### **UNIT II - INDUSTRIAL RELATIONS**

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

#### **UNIT III - EMPLOYEE HEALTH AND SAFETY**

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

#### **UNIT IV - STRESS MANAGEMENT**

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

#### **REFERENCE BOOKS:**

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

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#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

#### **II B.COM IV SEMESTER**

#### **PAPER VIII: OFFICE CORRESPONDENCE**

#### UNIT I- OFFICE CORRESPONDENCE

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

#### UNIT II -STRUCTURE OF A BUSINESS LETTER

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

#### **UNIT III - BUSINESS CORRESPONDENCE**

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

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#### UNIT IV - EMPLOYMENT RELATED CORRESPONDENCE

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

#### **REFERENCE BOOKS:**

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

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### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>II B.COM IV SEMESTER</u>

## Scheme of Examination (Theory) IV Semester- Paper VII & VIII

Max.Marks: 80 Marks Hours: 3 Hrs.

IA : 20 Marks

#### **Section I**

1) Four questions to be answered out of Five

 $(4 \times 5) = 20$ 

#### **Section II**

2) Four questions to be answered out of Five  $(4 \times 10) = 40$ 

#### **Section III**

3) Five questions to be answered out of Six  $(5 \times 4) = 20$ 

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#### **BCMOSP 283**

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

#### PRACTICAL CONTENTS

#### PowerPoint, Photoshop and Spoken English Skills (Lab)

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

#### 2. PHOTOSHOP

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

#### 3. SPOKEN ENGLISH SKILLS

Introducing the guests

#### **REFERENCE BOOKS:**

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

#### TASKS:

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

#### 10.To work out 5 exercises referring Photoshop contents

#### **BCMOSP 283**

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>II B.COM IV SEMESTER</u>

Scheme of Examination (Practical)

#### PowerPoint, Photoshop and Spoken English Skills (Lab)

**Practicals** 

Duration: 3 Hrs

40 Marks **Examination Proper** Examination Proper : Internal Assessment :10 Marks

PowerPoint

(One question of 10 marks and one question of 5 marks) : 15 Marks

• CorelDraw (One question of 10 marks) : 10 Marks

Language based skill

Introduction of the guest : 05 Marks

 Record :05 Marks

• Viva Voce : 05 Marks

#### **BCMOSOE 284**

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

#### **Elective: IV-Theory Paper**

#### FUNDAMENTALS OF OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Max. Marks: 50 Credits: 01

Total Hours: 2hrs per week

#### **UNIT I: COMPANY SECRETARY**

- Definition
- Need and Importance
- Appointment and Dismissal
- Qualifications
- Duties
- Rights and Liabilities

#### **UNIT 2: COMPANY MEETING**

- Essentials of a valid meeting
- Notice
- Agenda
- Minutes
- Quorum
- Proxy
- Motion and resolution

#### **UNIT 3: SECRETARIAL AUDIT**

- Introduction
- Scope
- Need and Importance
- Appointment of Secretarial Auditor
- Documents required for Secretarial Audit
- Benefits of Secretarial Audit.

#### **Course Outcome**:

- Apply statutory requirements and good practice.
- Take responsibility for the ongoing responsibilities of the secretary as a professional.
- Critically assess the role played by the secretary in supporting compliance, disclosure, and accountability across the organisation.

#### **REFERENCE BOOKS:**

- 1. Company law by SangeetKedia, Pooja Law Publishing Company.
- 2. CS Rajnish Kumar Commercial's Company LawMayall Publications
- 3. N.S.ZadCompany Law by, 5<sup>th</sup> Edition July 2018, Zad Publications

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#### **BCMOSOE 284**

Time: 2 Hrs

#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

## II B.COM IVSEMESTER EXAMINATION SCHEME OF EXAMINATION

Max. Marks: 40

Answer <b>ALL</b> the Questions 1.	SECTION - A	5x1=05
2.		
3.		
4.		
5.		
	<b>SECTION - B</b>	
Answer any THREE of the following		3x5=15
6.		
7.		
8.		
9.		
	<b>SECTION -C</b>	
Answer any TWO of the following		2x10=20
10.		
11.		
12.		

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#### **BCMOSV 331**

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

#### PAPER IX: PERSONAL TAX PLANNING - I

#### **UNIT I - INTRODUCTION TO INCOME TAX**

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

#### **UNIT II - INCOME FROM SALARY**

- Residential Accommodation,
- Other obligation and facilities Bills paid by the company,
- Traveling facilities,
- Refreshments and lunch,
- Medical Benefits,
- Tax free perquisites.
- Provident Fund
- Basic salary,
- Allowances Fully taxable,
- Partly Taxable,
- Fully exempt,
- Deductions u/s 16.

#### UNIT III- INCOME FROM HOUSE PROPERTY

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

#### **UNIT IV- GOODS AND SERVICE TAX**

- Introduction and Meaning
- Stages of Evolution
- Methodology of Implementing GST
- Types of GST- SGST,CGST and IGST
- Levy and Collection of Tax
- Rates of GST.

#### **REFERENCE BOOKS:**

- 1. VinodSinghania, Taxmann Publishers.
- 2. Indirect Taxes by Vinod K. SinghaniaTaxmann Publications, New Delhi.
- 3. Indirect Taxes by H.C.Mehrotra, SahiyyaBhavanPublications.New Delhi
- 4. All about GST- V.S.Datey- Taxmann Publications.

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#### **BCMOSV 331**

## $\frac{OFFICE\ MANAGEMENT\ AND\ SECRETARIAL\ PRACTICE\ (VOCATIONALISED)}{III\ B.COM\ V\ SEMESTER}$

### PAPER IX: PERSONAL TAX PLANNING - I

Scheme of Examination (Theory)

Max.Marks: 80 Marks Hours: 3 Hrs.

IA : 20 Marks

#### **Section I**

1) Four questions to be answered out of Five

 $(4 \times 5) = 20$ 

#### **Section II**

2) Four questions to be answered out of Five  $(4 \times 10) = 40$ 

#### **Section III**

3) Five questions to be answered out of Six  $(5 \times 4) = 20$ 

## Semester V: BCMEDV 332

#### - Entrepreneurship Development I

- 1. Evolution of Business: Types of business Small Business Meaning and Definition Activities suitable for small and medium enterprisers Role of small scale sector in Economic Development.
- 2. Concept of Entrepreneurship Qualities of an Entrepreneur Entrepreneurial competencies Born v/s made debate Entrepreneurial motivation Cultural and values in making an Entrepreneur.
- 3. Starting a small business unit market survey Identification of opportunities Business locations Factors to be considered in locating the business Steps to be followed in establishing a unit Plant day out.
- 4. Business risks Managing risks Managerial functions Planning Organising Directing Control for small business. Problem solving Steps in solving problems Strategic planning Decision making Stages in decision making Effective decisions.
- 5. Principles of Accounting Cash book Trial balance Preparation of P& L a/c and Balance Sheet.

#### **Books for reference:**

- 1. DanSteinfaff& John F. Burgers Small Business Management Fundamentals MC Graw Hill Book Co. New York.
- 2. Deshpande M.V. Entrepreneurship and small scale industries concept growth and management Deep and Deep Publication, New Delhi.
- 3. Sue Birley— Small Business care book, Macmillan London.
- 4. S.S. Khanka Entrepreneurship Development, S. Chand and Sons, New Delhi.
- 5. T.V. Rao and Udai Parekh Developing Entrepreneurship learning systems, New Delhi.

## OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED) <u>III B.COM V SEMESTER</u>

#### PRACTICAL CONTENTS

#### TALLY.ERP. 9 WITH GST AND SPOKEN ENGLISH SKILLS

#### 3. Computer Based Skill

#### Tally 9.0 with GST- An Accounting Package

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

#### 4. Spoken English Skills

Compering for College Activities

#### **REFERENCE BOOKS:**

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

#### TASK:

- 1. Attend and listen to speeches/ programmes arranged in the college to improve pronunciation, tone, proper positions and gestures.
- 2. Listen and watch TV news/ programmes for improving pronunciation and interviewing skills.
- 3. Creating a company, creating ledgers, passing Journal entries and Final Accounts.
- 4. To Familiarize management of various activities.

## $\frac{\textbf{OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)}}{\textbf{III B.COM V SEMESTER}}$

Scheme of Examination (Practical)

Duration of Examination: 3 Hours

Total : 100Marks Internal Assessment : 20 Marks Examination proper : 80 Marks

• Computer Based Skill

Tally 9.0(2 questions of 20 marks each) :40 Marks

• Spoken English Skills

Compering for College activities: 20 Marks

Record : 10 MarksViva Voce : 10 Marks

#### **BCMOSV 381**

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

UNIT I – PROFITS AND GAINS FROM BUSINESS AND PROFESSION

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

#### **UNIT II - CAPITAL GAINS**

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

#### **UNIT III - INCOME FROM OTHER SOURCES**

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

#### **UNIT IV - ASSESSMENT OF INDIVIDUALS**

- Deduction u/s 80 C to 80U
- Computation of total income and tax liability of individuals.

#### **REFERENCE BOOKS:**

- 1. Income Tax law and Practice, Melhotra, Sahitya Bhavan, Agra.
- 2. Business Taxation I and II Melhotra ,SahityaBhavan ,Agra.
- 3. Sadashiv Rao K. Bussiness Taxation SushruthaBooks, Udupi

#### WEBSITES FOR REFERENCE

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

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#### **BCMOSV 381**

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

## Scheme of Examination (Theory) (VI Semester)- Paper XI

Max.Marks: 80 Marks Hours: 3 Hrs.

IA : 20 Marks

#### **Section I**

1) Four questions to be answered out of Five

 $(4 \times 5) = 20$ 

#### **Section II**

2) Four questions to be answered out of Five  $(4 \times 10) = 40$ 

#### **Section III**

3) Five questions to be answered out of  $Six(5 \times 4) = 20$ 

#### **Semester VI**

#### **BCMEDV 382**

#### - Entrepreneurship Development – II

- 1. Enterprise Management Market and marketing concepts Marketing mix and its relevance to small business, advertising branding, packaging, channels of distribution, transport and warehousing.
- 2. Basics of finance Sources of finance Institutional finance of small business working capital management factors determining working capital Break Even Analysis.
- 3. Human Resource Planning and management scientific selection Motivation Maslow Hierarchy of needs Herzbergs theory X & Y Leadership leadership theories.
- 4. Entrepreneurial training Training institutes government support for small business Industrial estates role of financial and development institutions. Industrial sickness Prevention of industrial sickness.
- 5. Quality Control Quality Assurance Total Quality Management Kaizen Deming approaches relevance of TQM for small business.

#### **Books for reference both for Part I & II**

- 1. Dan Steinfaff& John F. Burgers Small Business Management Fundamentals MC Graw Hill Book Co. New York.
- 2.Deshpande M.V. Entrepreneurship and small scale industries concept growth and management Deep and Deep Publication, New Delhi.
- 3. Sue Birley Small Business care book, Macmillan London.
- 4. S.S. Khanka Entrepreneurship Development, S. Chand and Sons, New Delhi.
- 5. T.V. Rao and Udai Parekh Developing Entrepreneurship learning systems, New Delhi.

#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

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

#### PROJECT WORK

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

<u>INTRODUCTION:</u> Need for the study, objectives, study design and Methodology, scope and limitations

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

PROBLEMS & ISSUES: Analysis and findings Suggestions and conclusions.

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

The consolidated report shall be neatly printed ( $A_4$  size paper and one side only) and bound and submitted in two copies before the last working day of VI semester of the course. The report shall be preceded by a duly singed certificate from the office/institution/organization where the candidate was deputed. The report shall also contain a declaration by the candidate stating that the entire report is based on the candidate's own experience.

#### **REFERENCE BOOKS:**

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

#### OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

## **III B.COM VI SEMESTER**

Scheme of Examination (Practical)

#### **PROJECT**

**Duration:3 Hours** 

Total Marks: 100 Marks

Internal Assessment: 20 Marks

Examination proper: 80 Marks

Project presentation 10 Marks

Viva Voce 10 Marks

:60 Marks Report

## <u>QUESTION PAPER PATTERN</u> B.COM OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (VOCATIONALISED)

Time: 3 Hrs	Max. Marks: 80
$\underline{\mathbf{SECTION}} - \mathbf{A}$	
Answer any <b>FOUR of</b> the following	4x5=20
1.	
2.	
3.	
4.	
5.	
SECTION - B	
Answer any <b>FOUR</b> of the following	4x10=40
6.	
7.	
8.	
9.	
10	
<u>SECTION</u> -C	
11. Write short notes on any <b>FIVE</b> of the following	5x4=20
a	
b	
c	
d	
e	
f	