

MANGALORE UNIVERSITY

CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS OF

B.A. DEGREE PROGRAMME

OFFICE PRACTICE AND MANAGEMENT

STATE EDUCATION POLICY

(w.e.f.2024-25)

MANGALORE UNIVERSITY
STATE EDUCATION POLICY
SUBJECT: OFFICE PRACTICE AND MANAGEMENT

Syllabus for implementation with effect from 2024-25 (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 BOS in Office Practice & Management and Secretarial Practice after a detailed discussion at its BOS meeting held on April 21st 2025, approved the draft syllabus prepared by the members for the State Education Policy.

PROGRAMME SPECIFIC OUTCOMES:

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

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

CAREER OPTIONS INCLUDE:

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

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

OUR VISION: *Academic excellence through quality education*

OUR MISSION: *Career oriented education*

A summary Chart showing the Semester-wise distribution of academic contents, Scheme of examination and teaching workload.

MANGALORE UNIVERSITY

B.A DEGREE PROGRAMME CURRICULUM STRUCTURE AND SCHEME OF EXAMINATIONS
OFFICE PRACTICE AND MANAGEMENT
For implementation w.e.f.2024–2025

I Semester Degree Programme
Office Practice and Management

COURSE TITLE	COURSE CODE	Hrs.per week	Duration of Exams	Marks and credit			
		Theory	Theory	IA	Exam	Total	Credit
PAPER I: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – I	BASOMCS101	06	03	20	80	100	05

II Semester B.A Degree Programme
Office Practice and Management

COURSE TITLE	COURSE CODE	Hrs. per week	Duration of Exams	Marks and credit			
		Theory	Theory	IA	Exam	Total	Credit
PAPER II: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – II	BASOMCS201	06	03	20	80	100	05

III semester B.A Degree Programme
Office Practice and Management

COURSE TITLE	COURSE CODE	Hrs. per week	Duration of Exams	Marks and credit			
		Theory	Theory	IA	Exam	Total	Credit
PAPER III- FINANCIAL ACCOUNTING & OFFICE MANAGEMENT- III	BASOMCS301	06	03	20	80	100	05
SOCIAL RESPONSIBILITY (ELECTIVE)	BASEMCS301	02	02	10	40	50	02

IV semester B.A Degree Programme
Office Practice and Management

COURSE TITLE	COURSE CODE	Hrs. per week	Duration of Exams	Marks and credit			
		Theory	Theory	IA	Exam	Total	Credit
PAPER IV- COMPANY ACCOUNTS & OFFICE MANAGEMENT- IV	BASOMCS401	06	03	20	80	100	05
ENTREPRENEURSHIP SKILLS (ELECTIVE)	BASEMCS401	02	02	10	40	50	02
WORD PROCESSING (COMULSORY-PRACTICAL KNOWLEDGE /SKILL)	BASEMCS402	02	02	10	40	50	02

V semester B.A Degree Programme
Office Practice and Management

COURSE TITLE	COURSE CODE	Hrs. per week	Duration of Exams	Marks and Credit			
		Theory	Theory	IA	Exam	Total	Credit
PAPER V- HUMAN RESOURCE MANAGEMENT & TAXATION	BASOMCS501	05	3	20	80	100	04
PAPER-VI- INCOME TAX	BASOMCS502	05	3	20	80	100	04

VI semester B.A Degree Programme
Office Practice and Management

COURSE TITLE	COURSE CODE	Hrs. per Week	Duration of Exams	Marks and credit			
		Theory	Theory	IA	Exam	Total	Credit
PAPER VII - OFFICE COMMUNICATION & CORRESPONDENCE	BASOMCS601	05	3	20	80	100	4
PAPER-VIII- COST AND MANAGEMENT ACCOUNTING	BASOMCS602	05	3	20	80	100	4

MANGALORE UNIVERSITY
B.A DEGREE PROGRAMME
OFFICE PRACTICE AND MANAGEMENT
For implementation w.e.f.2024–2025
SUMMARY CHART

SEMESTER		COURSE NAME
I	PAPER- I	PAPER I: Elements Of Accounts & Office Management – I
II	PAPER - II	PAPER II: Elements Of Accounts & Office Management – II
III	PAPER - III	PAPER III: Financial Accounting& Office Management-III
	ELECTIVE	ELECTIVE: Social Responsibility
IV	PAPER- IV	PAPER IV: Company Accounts & Office Management-IV
	ELECTIVE	ELECTIVE: Entrepreneurship Skills
	COMULSORY- PRACTICAL KNOWLEDGE /SKILL	COMULSORY- PRACTICAL KNOWLEDGE /SKILL WORD PROCESSING
V	PAPER - V	PAPER V: Human Resource Management & Taxation
	PAPER-VI	PAPER-VI: Income Tax
VI	PAPER- VII:	PAPER VII: Office Communication & Correspondence
	PAPER-VIII:	PAPER-VIII: Cost and Management Accounting

STATE EDUCATION POLICY
FIRST SEMESTER - I B.A

OFFICE PRACTICE AND MANAGEMENT
PAPER I: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – I

Teaching Hours per week: 6 Hours

Credit: 05
Max. Marks: 100
(SEE 80 + IA 20)

UNIT-I INTRODUCTION TO ACCOUNTANCY

- 1.1 Book-Keeping: Meaning–Objectives.
- 1.2 Accounting: Meaning–Objectives–Book-keeping Vs Accounting
- 1.3 Basic Accounting Terms –Business Transactions–Assets–Liabilities –Capital
- 1.4 Principles of Accounting –Accounting Concepts and Conventions
- 1.5 Double-entry System of Accounting– Meaning–Advantages
- 1.6 Kinds of Accounts –Rules of Debit and Credit. **18Hrs**

UNIT-II JOURNAL AND LEDGER

- 2.1 Journal: Meaning– Objectives–Journalizing–Journal entries.
- 2.2 Ledger: Meaning–Objectives –Posting from Journal- Balancing an Account-
- 2.3 Difference between Journal and Ledger. (Theory and Problems) **18Hrs**

UNIT-III SUBSIDIARY BOOKS

- 3.1 Subsidiary Books – meaning and objectives
- 3.2 Preparation of Purchases Book
- 3.3 Purchases Returns Book
- 3.4 Sales Book
- 3.5 Sales Returns Book
- 3.6 Preparation of Ledger accounts (Theory and Problems) **18 Hrs**

UNIT-IV- OFFICE:

- 4.1 Office- Meaning, Importance, Functions.
- 4.2 Office Management: Meaning and Functions
- 4.3 Front Office, Back Office, Virtual Office.
- 4.4 Office Manager: Qualities and Functions **18 Hrs**

COURSE OBJECTIVES:

- To understand the concepts and conventions of accounting.
- To analyse the transactions and use the principles of Journalising.
- To understand the need of an office in an organization.
- To compare and relates the functions of an office

COURSE OUTCOMES:

CO-1: Students understand the concepts and conventions of accounting

CO-2: Analyse the transactions and use the principles of Journalising and solves problems

CO-3: Distinguishes the two aspects and posts it to the ledger and computes the balances

CO-4: Students understand the need of an office in an organization and

CO-5: Compares and relates the functions of an office

REFERENCES:

1. B S Raman-Business studies-Vol.1&2-United Publishers, Mangalore
2. T S Grewal –Introduction to Accountancy-S Chand & Sons New Delhi.
3. R L Gupta and V K Gupta-Introduction to Accountancy-S Chand & Sons New Delhi.
4. Reddy Appannaia, Srinivasa Putty and Ramesh –Accountancy for II year PUC-Himalaya Publishing House, New Delhi.
5. Ramesh, B S Chandrashekar, B S Njeevaiah-A Text of Accountancy for II PUC S-Sraswathy House Private Ltd Bangalore.
6. Arora S. P, Office Organisation and Management, 2nd revised edition, Vikas Publishing House, New Delhi, 2005
7. Chopra R. K; Office Management, 9th edition, Himalaya Publishing House, New Delhi, 201

Question Paper Pattern

FIRST SEMESTER - I B.A
OFFICE PRACTICE AND MANAGEMENT
PAPER I: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – I

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3 X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15 = 30

**STATE EDUCATION POLICY
SECOND SEMESTER - I B.A**

**OFFICE PRACTICE AND MANAGEMENT
PAPER II: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – II**

Teaching Hours per week: 6 Hours

**Credit: 05
Max. Marks: 100
(SEE 80+IA 20)**

UNIT- I: CASH BOOK

- 1.1 Nature , Objectives and Types of Cash Book.
- 1.2 Problems on Cash Book with single Column, Cash Book with Cash and Bank Column

18 Hrs

UNIT-II: ACCOUNTING FOR DEPRECIATION

- 2.1 Meaning-causes of depreciation-Reasons for charging depreciation
- 2.2 Methods of charging Depreciation
 - 2.2.1 Fixed Instalment Method
 - 2.2.2 Diminishing Balance Method
 - 2.2.3 Annuity Method

18 Hrs

UNIT -III: TRIAL BALANCE & FINAL ACCOUNTS OF SOLE TRADING CONCERNS

- 3.1 Trial Balance,
- 3.2 Trading Account,
- 3.3 Profit and Loss Account and Balance Sheet (simple problems)

18 Hrs

UNIT-IV OFFICE ENVIRONMENT & OFFICE AUTOMATION

- 4.1 Office location- Office layout- Office furniture.
- 4.2 Office automation
 - 4.2.1 Advantages and disadvantages.
 - 4.2.2 Office Automation Systems
 - 4.2.3 Document Management System:
 - 4.2.4 Desktop Publishing (DTP)
 - 4.2.5 Storage devices
 - 4.2.6 Reprography (photocopies\ scanning\ printers)

18 Hrs

COURSE OBJECTIVES:

- To understand the need and the principles of maintaining a Cash Book.
- To understand the computation of Debit and Credit balances.
- To evaluates and compares the methods of depreciation and prepare depreciation accounts.
- To understand the complete aspects of Office Environment and Office Automation.

COURSE OUTCOMES:

CO-1: Student understands the need and the principles of maintaining a Cash Book

CO-2: Student understands the computation of Debit and Credit balances

CO-3: Applies the knowledge to prepare final accounts of a sole trader.

CO-4: Evaluates and compares the methods of depreciation and prepare depreciation accounts

CO-5: Students will understand the complete aspects of Office Environment and Office Automation.

References:

1. B S Raman-Business Studies-Vol.1&2-United Publishers, Mangalore
2. Stoner James A. F, Management, 6th edition, Prentice Hall of India, New Delhi, 1998
3. Grewal T. S, Introduction to Accountancy, 9th edition, S. Chand and Sons, New Delhi, 2003
4. Gupta R. L. and Gupta V. R, Introduction to Accountancy, 5th edition, S. Chand and Sons, New Delhi.
5. Chabra T. N, Principles and Practice of Management, 5th edition, Dhan Patrai & Co. New Delhi, 2018
6. Stoner James A. F, Principles and Practice of Management, 15th edition, Prentice Hall of India, New Delhi, 1982
7. Gupta R. L. and Gupta V. K, Principles and Practice of Accountancy, 3rd edition, S. Chand and Sons, New Delhi, 2013
8. S P Arora-Office Organization and Management-Vikas Publishing House, New Delhi
9. R K Chopra-Office Management-Himalaya Publishing House New Delhi
10. J. N. Jain P. P. Singh-Modern Office Management Principles and Technique.
11. S P Jain and T N Chabra- Office Management LaxmiPrasarum, Tiruchirapally
12. J C Denyer- Office Management-The English Language Book Society, Tindall
13. Deverell C S –Office Management-Sir Isaac Pitman & Sons Ltd, London

Question Paper Pattern

SECOND SEMESTER - I B.A

OFFICE PRACTICE AND MANAGEMENT PAPER II: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – II

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

**STATE EDUCATION POLICY
THIRD SEMESTER– II B.A**

**OFFICE PRACTICE AND MANAGEMENT
PAPER III-FINANCIAL ACCOUNTING & OFFICE MANAGEMENT-III**

Teaching Hours per week: 6 Hours

Credit: 05

**Max. Marks: 100
(SEE 80+ IA 20)**

UNIT-I ACCOUNTING FROM INCOMPLETE RECORDS

- 1.1 Single entry system–Meaning-features-advantages-limitations.
- 1.2 Differences between single entry system and double entry system.
- 1.3 Ascertainment of profit and loss and financial position under Statement of Affairs method (simple problems)

18 Hrs

UNIT-II ACCOUNTS OF NON-TRADING CONCERNS:

- 2.1 Meaning, distinction between capital items and revenue items
- 2.2 Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet (simple problems)

18Hrs

UNIT - III: INTRODUCTION TO MANAGEMENT

- 3.1 Management: Meaning, definition, nature, objectives, functions.
- 3.2 Administration vs. Management- Levels of Management
- 3.3 Principles of Modern management and Scientific Management

18 Hrs

UNIT IV: LEADERSHIP AND MOTIVATION

- 4.1 Leadership: Meaning, Role of a leader
 - 4.1.1 Principles of effective leadership
 - 4.1.2 Qualities of an effective leader
 - 4.1.3 Styles of Leadership
- 4.2 Motivation: meaning, Importance.
 - 4.2.1 Theories of Motivation: Maslow's Theory, Herzberg's Model and McGregor's Theory X and Theory Y

18 Hrs

COURSE OBJECTIVES:

- To classify the items of Receipts and Payment / Income and Expenditure and prepares final accounts of non-trading concerns.
- To focus on recording cash and other transactions without the complexity of double entries.
- To understand the concept of management.
- To classifies the types of leaders and applies the concept to personal life and evaluates the leadership qualities of self.

COURSE OUTCOMES:

CO-1: Classifies the items of Receipts and Payment/Income and Expenditure and prepares final accounts of non-trading concerns

CO-2: Focusing on recording cash and other transactions without the complexity of double entries.

CO-3: Students understand the concept of manager

CO-4: Classifies the types of leaders and applies the concept to personal life and evaluates the leadership qualities of self.

CO-5: Student understands and compares the theories of motivation

References:

1. Memoria C. B, Personnel Management, 9th edition, Himalaya Publishing House, New Delhi, 1991
2. Basava K. D, Human Resource Development, 3rd edition, VidyavahiniPrakashana, Hubli, 1998
3. RaoSubba P, Essentials of Human Resource Management and Industrial Relations, 2nd edition, Himalaya Publishing House, New Delhi, 2000
4. Stoner James A. F, Management, 6th edition, Prentice Hall of India, New Delhi, 1998
5. B S Raman –Accountancy Vol 1 & 2-United Publishers- Mangalore United Publishers Mangalore.
6. B S Raman - FinancialAccounting-1&2-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.

Question Paper Pattern

THIRD SEMESTER– II B.A

OFFICE PRACTICE AND MANAGEMENT
PAPER III-FINANCIAL ACCOUNTING & OFFICE MANAGEMENT-III

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

**STATE EDUCATION POLICY
THIRD SEMESTER – II B.A**

**OFFICE PRACTICE AND MANAGEMENT
SOCIAL RESPONSIBILITY (ELECTIVE)**

Teaching Hours per week: 2 Hours

**Credit: 02
Max. Marks: 50
(SEE 40 + IA 10)**

UNIT- I: BUSINESS ETHICS:

- 1.1 Meaning, Types of ethics
- 1.2 Characteristics of business ethics, Sources
- 1.3 Factors influencing business ethics
- 1.4 Importance of business ethics

10 Hrs

UNIT- II: SOCIAL RESPONSIBILITY OF BUSINESS:

- 2.1 Meaning, Arguments for and against social responsibility.
- 2.2 Factors responsible for Social Responsibility

10 Hrs

UNIT III: DIMENSIONS OF SOCIAL RESPONSIBILITY:

- 3.1 Shareholders, Investors, Employees, Customers, Suppliers or Creditors, Other business concerns/ Competitors, Government, Society and Environment.

10 Hrs

COURSE OBJECTIVES:

- To understand the concept of ethics with special reference to Business.
- To analyse the need for corporate social responsibility.
- To understand the various dimensions of Corporate social Responsibility

COURSE OUTCOMES:

- CO-1: Students understand the concept of ethics with special reference to Business.
- CO-2: Students analyse the need for corporate social responsibility
- CO-3: Students understand the various dimensions of Corporate s Social Responsibility
- CO-4: Students apply the concepts learnt for their personal life

Reference:

1. Sherlekar S. A.- Company Secretarial Practice, Kithab Mahal, Allahabad
2. Ramesh S., Chandrashekar B. S., Sanjeevaiah B.- A Text of Accountancy for Pre-University Second Year, Saraswathi House P. Ltd., Bangalore
3. Reddy, Appannaiah, Srinivasa Putty and Ramesh - Accountancy - II For Second Year P.U.C., Himalaya Publishing House, New Delhi
4. Raman B.S., Business Studies, United Publishers, Mangalore -2, 8th print 2012
5. Prabakaran S, Business Ethics and Corporate Governance, Excel Books Publications, 2nd edition, 2010

Question paper pattern:

THIRD SEMESTER – II B.A
OFFICE PRACTICE AND MANAGEMENT
SOCIAL RESPONSIBILITY (ELECTIVE)

Time: 2 Hrs

Max. Marks: 40

SECTION A

To answer **FIVE** questions **out of six** questions spread over all units

5 X 2 = 10

SECTION B

To answer any **TWO** questions **out of THREE** questions spread over all units. 2 X 5 = 10

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer/problem/drafting)

2 X 10=20

STATE EDUCATION POLICY
FOURTH SEMESTER – II B.A

OFFICE PRACTICE AND MANAGEMENT
PAPER IV-COMPANY ACCOUNTS & OFFICE MANAGEMENT- IV

Teaching Hours per week: 6 Hours

Credit: 05
Max. Marks: 100
(SEE 80+ IA 20)

UNIT I: JOINT STOCK COMPANY:

- 1.1 Meaning, Definition, Characteristics, Kinds of companies
- 1.2 Shares and Share Capital - Meaning, Kinds, Classification of Capital, IPO: Book Building Process.
- 1.3 Books of account to record financial transactions - Journal Entry, Ledger, Extract of the Balance Sheet. (Simple Problems)

18Hrs

UNIT-II FINAL ACCOUNTS OF COMPANIES

- 2.1 Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013
- 2.2 Treatment of Special Items - Tax deducted at source – Advance payment of Tax - Provision for Tax - Depreciation - Interest on debentures.
- 2.3 Dividends – Rules regarding payment of dividends - Transfer to Reserves.
- 2.4 Preparation of Statement of profit and loss and Balance Sheet.

18Hrs

UNIT-III SCIENTIFIC OFFICE MANAGEMENT

- 3.1 Meaning, Definition and Aims
- 3.2 Techniques-Principles
- 3.3 Benefits and Criticism of Scientific Management.
- 3.4 Administrative Office Management
 - Objectives
 - Functions and Responsibilities
- 3.5 Administrative Office Manager.

18Hrs

UNIT-IV PERSONNEL MANAGEMENT

- 4.1 Meaning and functions of Personnel Management
- 4.2 Job analysis-job description
- 4.3 Recruitment-selection
- 4.4 Training-methods of training
- 4.5 Performance appraisal-types & methods of performance appraisal.

18Hrs

COURSE OBJECTIVES:

- To understand the procedures involved in the formation of Joint Stock Company.
- To understand the various provisions in preparing financial statements of companies, i.e., Balance Sheet. P & L a/c.
- To focus on various aspects of Scientific Office Management.
- To get the in-depth knowledge for the treatment of special items in financial statements of companies.

COURSE OUTCOMES:

CO-1: Student understands the procedures involved in the formation of Joint Stock Company

CO-2: Student understands the various provisions in preparing financial statements of companies, i.e., Balance Sheet. P & L a/c

CO-3: Focusing on various aspects of scientific office management.

CO-4: Distinguishes on-the job and off-the job training methods, promotion and transfer, training and development

CO-5: Students will get the in-depth knowledge for the treatment of special items in financial statements of companies

References:

1. SP 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. Dr. S Anil Kumar, Dr. V. Rajesh Kumar and Dr. B Mariyappa- Corporate Accounting-Himalaya Publishing House, New Delhi.

Question paper pattern:

FOURTH SEMESTER – II B.A
OFFICE PRACTICE AND MANAGEMENT
PAPER IV-COMPANY ACCOUNTS & OFFICE MANAGEMENT- IV

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

**STATE EDUCATION POLICY
FOURTH SEMESTER – II B.A**

**OFFICE PRACTICE AND MANAGEMENT
COMULSORY- PRACTICAL KNOWLEDGE /SKILL
WORD PROCESSING**

Teaching Hours per week: 2 Hours

**Credit: 02
Max. Marks: 50**

UNIT-I

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

8Hrs.

UNIT-II

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

8Hrs

UNIT-III

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

8Hrs.

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

- CO-1: Gain comprehensive knowledge related to the use of the powerful Word Processor namely MS WORD.
- CO-2: Create, edit and format the text documents
- CO-3: Create Tables, newspaper columns
- CO-4: Set tab and use Mail Merge options

Question paper pattern:

FOURTH SEMESTER – II B.A
OFFICE PRACTICE AND MANAGEMENT
COMPULSORY-PRACTICAL KNOWLEDGE/SKILL
WORD PROCESSING

Teaching Hours per week: 2 Hour

Credit: 02
Max. Marks: 50
(SEE-40+ I.A.-10)

TWO Questions on Word Processing

2 x 15 = 30

Class Record:

05 Marks

Viva Voce:

05 Marks

**STATE EDUCATION POLICY
FIFTH SEMESTER – III B.A**

**OFFICE PRACTICE AND MANAGEMENT
PAPER V- HUMAN RESOURCE MANAGEMENT & TAXATION**

Teaching Hours per week: 5 Hours

**Credit: 04
Max. Marks: 100
(SEE 80+ IA 20)**

UNIT I: FUNDAMENTALS OF HRM:

- 1.1 Meaning, Definition, Significance, Objectives.
- 1.2 Functions of HRM
- 1.3 Changing role of HR Managers
- 1.4 Recruitment – meaning, sources of manpower
- 1.5 Selection – meaning & procedure; Types of interviews & Selection tests

18Hrs.

UNIT II: COMPENSATION AND BENEFITS

- 2.1 Wages and Salary Administration: Nature & purpose, factors influencing wage and salary, Fringe benefits
- 2.2 Performance appraisal: Meaning, need, purpose
- 2.3 Methods of Performance appraisal: Traditional and Modern

18Hrs

UNIT III: INTRODUCTION TO GST

- 3.1 Evolution, Meaning and salient Features of GST
- 3.2 Objectives and basic schemes of GST
- 3.3 Benefits and Apprehensions of GST Constitutional Amendments
- 3.4 GST Council Structure, Powers, Functions and Provisions
- 3.5 Structure of GST (Dual Model).
- 3.6 Types of GST (CGST SGST/UTGST and IGST) its meaning.

18Hrs.

UNIT IV: GST ACT 2017

- 4.1 Definitions and Salient features: CGST, SGST/UTGST and IGST
- 4.2 Definition of Goods, Place of Supply, Principal place of business, agent, principal, Associated Enterprises, Related Persons, Aggregate Turnover, Services, Taxable Turnover under CGST, SGST and IGST, Capital Goods, Casual Taxable Person, E-Commerce, Input, Input Tax credit, Job work. Works Contract, Location of the Supplier, Reverse Charge
- 4.3 Nature of supply – Composite, Mixed, Exempt, Outward, Inward, Recipient of Goods and Services, Supplier of Goods and Services, E-way Bill, Rates of GST.

COURSE OBJECTIVES:

- To identifies the role of HR Manager
- To classifies the types of interviews and selections tests and types of fringe benefits.
- To evaluates the methods of performance appraisal
- To provide an understanding of the relevant provisions of Goods and Service Tax.

COURSE OUTCOMES:

CO-1 Identifies the role of HR Manager

CO-2 Classifies the types of interviews and selections tests and types of fringe benefits

CO-3 Evaluates the methods of performance appraisal

CO-4 Understands various concepts of Goods and Service Tax.

CO-5 Provides an understanding of the relevant provisions of Goods and Service Tax.

Reference:

1. Mamoria C. B, Personnel Management, 9th edition, Himalaya Publishing House, New Delhi, 1991
2. Basava K. D, Human Resource Development, 3rd edition, VidyavahiniPrakashana, Hubli, 1998
3. RaoSubba P, Essentials of Human Resource Management and Industrial Relations, 2nd edition, Himalaya Publishing House, New Delhi, 2000
4. Davis Gordon B & Olson Margrethe H, Management Information Systems, 2nd edition, McGraw Hill Publications, New York, 1984.
5. Principles of GST and Customs Law, V.S. Datey, Taxmann's Publications. 2. Illustrated Guide to Goods and Service Tax, C.A. Rajat Mohan, Bharath Publications.

Question paper pattern:

FIFTH SEMESTER – III B.A
OFFICE PRACTICE AND MANAGEMENT
PAPER V- HUMAN RESOURCE MANAGEMENT & TAXATION

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

**STATE EDUCATION POLICY
FIFTH SEMESTER – III B.A**

**OFFICE PRACTICE AND MANAGEMENT
PAPER-VI- INCOME TAX**

Teaching Hours per week: 5 Hours

**Credit: 04
Max. Marks: 100
(SEE 80 + 20 IA)**

UNIT-1-INTRODUCTION TO INCOME TAX

- 1.1 Agricultural Income-
- 1.2 Meaning of Income, Assessee, Person, Assessment year, Previous year,
- 1.3 Residential status, Individual, Hindu Undivided Family, Firms and Associations, Companies.

18Hrs.

UNIT-II INCIDENCE OF TAX LIABILITY

- 2.1 Ordinary Resident, Not Ordinary Resident, Non-Resident,
- 2.2 Income received - Deemed to receive, Income accrued - Deemed to accrue.

18Hrs.

UNIT III: INCOME FROM HOUSE PROPERTY

- 3.1 Composite Rent, Annual Value of let out property- Self occupied house property
- 3.2 Concept of Unrealized Rent and Arrears of Rent and its treatment
- 3.3 Deductions from Annual Value.

18Hrs.

UNIT -IV TAX FREE INCOMES

- 4.1 Foreign allowance, Death cum retirement gratuity, Commuted Pension, Encashment of leave, House Rent Allowance, Voluntary Retirement compensation Retrenchment compensation.

18Hrs.

COURSE OBJECTIVES:

- To familiarize the students with the legal provisions of Income Tax
- To enable the students to determine the Residential Status of an individual
- To calculate income from house property
- To gain enough knowledge about tax free incomes

COURSE OUTCOMES:

- CO-1 Familiarize the students with the legal provisions of Income Tax
- CO-2 Enable the students to determine the Residential Status of an individual
- CO-3 Calculate income from house property
- CO-4 Students would discuss the various concepts like foreign allowance, Death cum Retirement, Gratuity, Commuted Pension, etc.
- CO-5 Gain enough knowledge about tax free incomes

References:

1. SadashivaRao& Ganesh K. Business Taxation Sushrutha Books, Udupi
2. Raman B.S.- Business Taxation- United Publishers Mangalore
3. Mehrotra H.C &Goyal S.P. Business Taxation- SahithyaBhavan Publication, Agra
4. Vinod K. Singhanian& Monica Singhanian - Students guide to Income Tax- Taxmann Publication
5. Direct Tax Laws and International Taxation, T.N. Manoharan

Question paper pattern:

FIFTH SEMESTER – III B.A
OFFICE PRACTICE AND MANAGEMENT
PAPER-VI- INCOME TAX

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units.

3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

**STATE EDUCATION POLICY
SIXTH SEMESTER – III B.A**

**OFFICE PRACTICE AND MANAGEMENT
PAPER VII - OFFICE COMMUNICATION & CORRESPONDENCE**

Teaching Hours per week: 5 Hours

**Credit: 04
Max. Marks: 100
(SEE 80 + IA 20)**

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.
- 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, Telecommunication.

18Hrs.

UNIT-II COMPANY CORRESPONDENCE

- 2.1 Company Meetings-Types
- 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.

18Hrs.

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 enquiry, orders and complaint letters with replies. (Theory and letter drafting)

18Hrs.

UNIT-IV DEMI-OFFICIAL CORRESPONDENCE

- 4.1 Job Application - Preparing Resume - Covering 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)

18Hrs.

COURSE OBJECTIVES:

- To understand the concept of communication and classifies the types and media of communication
- To analyse the communication process and barriers to communication to everyday life.
- To classify the various kinds of business letters according to their need.
- To apply the knowledge gained to draft employer and employee related correspondence.

COURSE OUTCOMES:

CO-1: Understands the concept of communication and classifies the types and media of communication

CO-2: Analyses the communication process and barriers to communication to everyday life

CO-3: Classifies the various kinds of business letters according to their need

CO-4: Applies the knowledge gained to draft employer and employee related correspondence

CO-5 Develop proficiency in business letters, reports and presentations.

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. New Delhi
3. JC and S M Nagamia -Business Correspondence Minutes and Reports – Publishers Trpathi, Bombay
4. M S Ramesh & C CPattenshetti -Effective Business English and Correspondence -S Chand & Sons

Question paper pattern:

SIXTH SEMESTER – III B.A
OFFICE PRACTICE AND MANAGEMENT
PAPER VII - OFFICE COMMUNICATION & CORRESPONDENCE

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

**STATE EDUCATION POLICY
SIXTH SEMESTER – III B.A**

**OFFICE PRACTICE AND MANAGEMENT
PAPER-VIII- COST AND MANAGEMENT ACCOUNTING**

Teaching Hours per week: 5 Hours

**Credit: 04
Max. Marks: 100
(SEE 80 + 20 IA)**

UNIT-I INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING

- 1.1 Cost Accounting, Meaning and 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
- 1.7 Definition, features, Objectives, Functions

18Hrs.

UNIT -II ELEMENTS OF COST

- 2.1 Cost Concepts, Cost center, Cost Unit
- 2.2 Cost Classification, Basis of Cost Classification
- 2.3 Cost Sheet-Prime cost, Factory cost, Production cost and Total cost
- 2.4 Preparation of Cost Sheet (Theory and Simple Problems).

18Hrs.

UNIT-III MATERIAL CONTROL

- 3.1 Control of Materials -Meaning and 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)

18Hrs.

UNIT -IV LABOUR COST

- 4.1 Direct and Indirect labour
- 4.2 Time recording, Time Keeping and Time Booking: Meaning and methods
- 4.3 Labour Turn Over: Meaning and Causes
- 4.4 Preventive Cost

- 4.5 Replacement Cost
- 4.6 Methods of Wage Payment -Time and Piece rate
- 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)

18Hrs

COURSE OBJECTIVES:

- To understand the concepts of Costing, Cost Accounting, Management Accounting and Financial Accounting.
- To identify the need for classification of cost as direct and indirect and prepare the cost sheet.
- To understand the concept of material control, Classification and codification and the different stock levels.
- To distinguish the different types of wage payment

COURSE OUTCOMES:

- CO-1: Understands the concepts of Costing, Cost Accounting, Management Accounting and Financial Accounting
- CO-2: Identify the need for classification of cost as direct and indirect and prepare the cost sheet
- CO-3: Understands the concept of material control, Classification and codification and the different stock levels
- CO-4: Understands the material issue procedure, pricing material issue
- CO-5: Distinguish the different types of wage payment

References:

1. UmeshMaiya-Cost Accounting Kithab Mahal, Allahabad
2. KS Adiga-Cost and Management Accounting-ShubhaPrakashana.
3. Dr. S.N. Maheshwari -Principles of Cost Accounting Sulthan Chand & Sons
4. SP Jain and K L Narang Cost and Management Accounting -Kalyani Publishers.
5. R.K. Gupta, Cost and Management Accounting- Agra Book Stores. 8. S.P. Gupta Management Accounting Sahitya Bhavan, Agra.
6. Raman B.S, Cost Accounting- Part 1, 4th revised edition, United Publishers, Udupi, 2007
7. Jain S.P &Narang K.L, Cost Accounting- Principles & Practice, 21st revised edition, Kalyani Publishers, New Delhi, 2009
8. Arora M.N, A Textbook of Cost accountancy, Vikas Publishing House Private Limited, New Delhi, Reprint 1994
9. Rao V. S. P, Cost Accounting, Vrinda Publications Private Ltd, New Delhi, 2000

Question paper pattern:

SIXTH SEMESTER – III B.A
OFFICE PRACTICE AND MANAGEMENT
PAPER-VIII- COST AND MANAGEMENT ACCOUNTING

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer /problem /drafting)

2 X 15=30

Evaluation Pattern semester-wise

Semester	Course Name	Marks		
		CIA	End Semester Exam	Total Marks
I	PAPER I : Elements Of Accounts & Office Management – I	20	80	100
II	PAPER II: Elements Of Accounts & Office Management – II	20	80	100
III	PAPER III: Financial Accounting& Office Management-III	20	80	100
	ELECTIVE: Social Responsibility	10	40	50
IV	PAPER IV: Company Accounts& Office Management-IV	20	80	100
	ELECTIVE: Entrepreneurship Skills	10	40	50
	COMULSORY- PRACTICAL KNOWLEDGE / SKILL Word Processing	10	40	50
V	PAPER V: Human Resource Management & Taxation	20	80	100
	PAPER-VI: Income Tax	20	80	100
VI	PAPER VII: Office Communication & Correspondence	20	80	100
	PAPER-VIII: Cost And Management Accounting	20	80	100

SCHEME OF EVALUATION - SEMESTER WISE

i) **CONTINUOUS INTERNAL ASSESSMENT (CIA) 20 Marks**

ii) **ELECTIVE PAPERS** (CIA) 10 Marks

iii) **SEMESTER END EXAMINATION: (SEE)**

Theory and Problem Solving	-	80 Marks	Duration - 3 Hours
Elective Papers		40 Marks	Duration- 2 Hours

QUESTION PAPER PATTERN

SEMESTERS I-VI:

Time: 3 Hrs

Max. Marks: 80

SECTION A

To answer **FOUR** questions **out of six** questions spread over all units

4 X 5 = 20

SECTION B

To answer any **THREE** questions **out of five** questions spread over all units. 3X 10 = 30

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer/problem/drafting)

2 X 15=30

QUESTION PAPER PATTERN FOR ELECTIVES

Semesters III-IV:

Time: 2 Hrs

Max. Marks: 40

SECTION A

To answer **FIVE** questions **out of six** questions spread over all units

5 X 2 = 10

SECTION B

To answer any **TWO** questions **out of THREE** questions spread over all units. 2 X 5 = 10

SECTION C

To answer **TWO** questions **out of four** questions spread over all units
(short answer/problem/drafting)

2 X 10=20

SEP SCHEME FORMAT

SEMESTER I- DEGREE PROGRAMME – OFFICE PRACTICE AND MANAGEMENT								
Sl. No	Course Code	Title of the Course	Category of Courses Theory/Practical	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BASOMCS 101	PAPER I: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – I	Theory	6	80	20	100	5

SCHEME FORMAT

SEMESTER II- DEGREE PROGRAMME – OFFICE PRACTICE AND MANAGEMENT								
Sl. No	Course Code	Title of the Course	Category of Courses Theory/Practical	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BASOMCS 201	PAPER II: ELEMENTS OF ACCOUNTS & OFFICE MANAGEMENT – II	Theory	6	80	20	100	5

SEP SCHEME FORMAT

SEMESTER III- DEGREE PROGRAMME – OFFICE PRACTICE AND MANAGEMENT								
Sl. No	Course Code	Title of the Course	Category of Courses Theory/Practical	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BASOMCS 301	PAPER III- FINANCIAL ACCOUNTING & OFFICE MANAGEMENT- III	Theory	6	80	20	100	5
2	BASEMCS 301	SOCIAL RESPONSIBILITY (ELECTIVE)	Theory	02	40	10	50	2

SEP SCHEME FORMAT

SEMESTER IV- DEGREE PROGRAMME – OFFICE PRACTICE AND MANAGEMENT								
Sl. No	Course Code	Title of the Course	Category of Courses Theory/Practical	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BASOMCS 401	PAPER IV- COMPANY ACCOUNTS & OFFICE MANAGEMENT- IV	Theory	6	80	20	100	5
2	BASEMCS 401	ENTREPRENEURSHIP SKILLS (ELECTIVE)	Theory	02	40	10	50	2
3	BASEMCS 402	Word Processing COMULSORY- PRACTICAL KNOWLEDGE / SKILL	Practical	02	40	10	50	2

SEP SCHEME FORMAT

SEMESTER V- DEGREE PROGRAMME – OFFICE PRACTICE AND MANAGEMENT								
Sl. No	Course Code	Title of the Course	Category of Courses Theory/Practical	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BASOMCS 501	PAPER V- HUMAN RESOURCE MANAGEMENT & TAXATION	Theory	5	80	20	100	4
2	BASOMCS 502	PAPER-VI- INCOME TAX	Theory	5	80	20	100	4

SEP SCHEME FORMAT

SEMESTER VI- DEGREE PROGRAMME – OFFICE PRACTICE AND MANAGEMENT								
Sl. No	Course Code	Title of the Course	Category of Courses Theory/Practical	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BASOMCS 601	PAPER VII - OFFICE COMMUNICATION & CORRESPONDENCE	Theory	5	80	20	100	4
2	BASOMCS 602	PAPER-VIII- COST AND MANAGEMENT ACCOUNTING	Theory	5	80	20	100	4

Qualification required for teaching Office Practice and Management:

M.Com / MBA