Vidyasagar University

Curriculum for Office Management and Secretarial Practice (Major) [Choice Based Credit System]

Semester-I

| Course | Course Code | Name of the Subjects | Course Type/ Nature | Teaching Scheme in hour per week | | | Credit | Marks |
|----------------|----------------|----------------------------------|---------------------------|--|---|---|--------|-------|
| | | | | L | T | P | | |
| CC1 | | C1T: Secretarial Practice | Core Course-1 | 5 | 1 | 0 | 6 | 75 |
| CC2 | | C2T: Office Practice | Core Course-2 | 4 | 0 | 0 | 6 | 75 |
| | | C2P: Office Practice (Practical) | | 0 | 0 | 4 | | |
| GE1 | | TBD | Generic | | | | 4/5 | 75 |
| | | | Elective-1 | | | | 2/1 | |
| AECC | | English | AECC (Elective) | 1 | 1 | 0 | 2 | 50 |
| Semester Total | | | | | | | 20 | 275 |

L=Lecture, **T**=Tutorial, **P**=Practical, **CC**=Core Course, **TBD** =To be decided, **AECC**=Ability Enhancement Compulsory Course.

Generic Elective (GE) (Interdisciplinary) from other Department [Paper will be of 6 credits]. Papers are to be taken from following discipline: Philosophy/Political Science/Bengali/English

Modalities of selection of Generic Electives (GE): A student shall have to choose 04 Generic Elective (GE1 to GE4) strictly from 02 subjects / disciplines of choice taking exactly 02 courses from each subjects of disciplines. Such a student shall have to study the curriculum of Generic Elective (GE) of a subject or discipline specified for the relevant semester.

SEMESTER-I

Core Course (CC)

CC-1: Secretarial Practice

Credits 06

C1T: Secretarial Practice

1. Secretarial Functions

Definition & importance of Secretary Types or different classes of Secretaries Private Secretary Company Secretary Secretary of Panchayat Samity

2. Secretary's Office Organization

Definition, Importance & Functions of Office Organization Charts & Manuals Departmentation: Definition, purpose, bases, different departments in an office

3. Office Accommodation and Environment

Meaning & importance of Office Accommodation
Factors or Guiding Principles in selection of Office
Accommodation
Principles of Office Layout
Steps for Planning Office Layout
Office furniture & fixtures
Working Condition & environment
Office Stationary

4. Meeting

Definition & Classification of meeting Requisites of a valid meeting Preparation for meeting:

- a) Notice
- b) Agenda
- c) Quorum

Chairman – Qualification, Powers & Duties Motion, Resolutions
Ascertaining the sense of the meeting
Minutes & proceedings

Suggested Readings:

- 1. Secretarial Practice K.C. Garg & V. Gupta, Kalyani Publishers.
- 2. An outline of Secretarial Practice J.P. Bose, New Central Book Agency
- **3.** Secretarial Practice and Office Procedure Jayanta Mitra and Tarun Kanti Ghosh, TEEDEE Publications

CC-2: Office Practice Credits 06

C2T: Office Practice Credits 04

1. Office Correspondence:

Meaning, types, centralized & decentralized correspondence system – their advantages & disadvantages, Handling of Inward & Outward mail, Typist's or Stenographic Pool.

2. Maintenance of Records:

Filing – its importance & functions, principles of good filing system, classification of filing, methods of filing.

Indexing – meaning, methods and their advantages & disadvantages.

3. Some Important Postal Information:

Money order, Postal Order, VPP, Book Post, Certificate of Posting, Post Box & Post Bag, Speed Post, Registration, E-mail.

4. Some important Secretarial Functions:

- a. Using the telephone: How to answer the telephone, Rules for the efficient use of the telephone.
- b. Sending out telegrams: Preparing telegram, Telegram forms and structure, counting or words in telegrams.
- c. Handing of visitors: Types of visitors, How to handle visitors, structure of visitors slip.
- d. Travel Arrangements: Itineries, preparation of itinery, the duties of Secretary to his executive on return from business tour, preparation of T.A. bill.
- 5. **Office Machines & Labour Saving Devices**: Meaning, objectives and advantages of mechanization, Types of office machines.

Suggested Readings:

- 1. Secretarial Practice and Office Procedure Jayanta Mitra and Tarun Kanti Ghosh, TEEDEE Publications
- 2. A New Handbook of Secretarial Practice and Office Procedure Ghosh & Ghosh

3. Modern Office Practices – N. Malhotra & A. Kapoor, Kalyani Publishers.

C2P: Office Practice (Practical)

Credits 02

- 1. Filing and Indexing:
 - i) Arrangement of files according to its classification
 - ii) Searching for a particular file to keep the document
 - iii) Developing card indexing
- 2. Drafting of Letter
 - i) Application for a job
 - ii) Appointment letter
 - iii) Letter of enquiry, quotation, order
 - iv) Insurance letter
 - v) Issue of office circular, memo, order
- 3. Recording & Maintaining i) Inward & outward mail registers

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Semester-II

| Course | Course Code | Name of the Subjects | Course Type/ Nature | Teaching Scheme in hour per week | | | Credit | Marks |
|----------------|----------------|--|---------------------------|--|---|---|--------|-------|
| | | | | L | T | P | | |
| CC-3 | | C3T: Financial Accounting | Core Course-3 | 5 | 1 | 0 | 6 | 75 |
| CC-4 | | C4T: Communication and Business Correspondence | Core Course-4 | 5 | 1 | 0 | 6 | 75 |
| GE-2 | | TBD | Generic Elective-2 | | | | 6 | 75 |
| AECC | | ENVS | AECC (Elective) | | | | 4 | 100 |
| Semester Total | | | | | | | 22 | 325 |

L=Lecture, T=Tutorial, P=Practical, CC=Core Course, TBD =To be decided, AECC=Ability Enhancement Compulsory Course.

Generic Elective (GE) (Interdisciplinary) from other Department [Paper will be of 6 credits]. Papers are to be taken from following discipline: Philosophy/Political Science/Bengali/English

Modalities of selection of Generic Electives (GE): A student shall have to choose 04 Generic Elective (GE1 to GE4) strictly from 02 subjects / disciplines of choice taking exactly 02 courses from each subjects of disciplines. Such a student shall have to study the curriculum of Generic Elective (GE) of a subject or discipline specified for the relevant semester.

SEMESTER-II

Core Course (CC)

CC-3: Financial Accounting

Credits 06

C3T: Financial Accounting

Course Contents:

Unit- I

Financial Accounting: Nature and scope, Limitations of Financial Accounting. Basic Concepts and Conventions, Accounting Standards: Meaning, Significance, Generally Accepted Accounting Principles (GAAP). Accounting Process: From recording of transactions to preparation of final accounts. Rectification of errors and Bank Reconciliation statement.

Unit-II

- (i) Consignments: Features, Accounts treatment in the books of the consignor and consignee.
- (ii) Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).
- (iii) Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

Unit- III

Depreciation Accounting: Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of deprecation: straight line method and diminishing balance method. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire Purchaser for large value items including Default and repossession.

Unit-IV

Partnership: Admission, Retirement, Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution.

Unit- V

Analysis of financial statements, Common size balance sheet, Ratio analysis, Cash Flow statement.

Suggested Readings:

- 1. J.R. Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang, New Delhi
- 2. S.N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi
- 3. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi
- 4. Ashok Sehgal and 4.Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi
- 5. NarayanaSwarmy, "Financial Accounting" PHI Pvt., New Delhi
- 6. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publishers New Delhi
- 7. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi
- 8. Naseem Ahmed, Nawab Ali Khan, M.L. Gupta, Financial Accounting, Ane Books Pvt. Ltd. New Delhi

CC- 4: Communication and Business Correspondence

Credits 06

C4T: Communication and Business Correspondence

Course Contents:

Unit I

Communication – Meaning, importance, process, of communication, objectives of effective communication. Forms of communication – oral, written, visual and audio-visual. Types of office communication internal and external. Barrier to communication and overcoming the barriers.

Unit II

Business Correspondence – Meaning, importance, qualities of good business correspondence. Structure and layout of business letters and types of business letters.

Unit III

Letters of enquires and replies. Letters of status and credit enquiries. Letters placing orders. Confirmation, modification and non-acceptance of orders. Letters of complaints and adjustments. Circular letters.

Unit IV

Dunning Letter. Banking correspondence. Insurance letters. Employment related letters. Correspondence with public bodies/authorities.

Unit V

Office meetings – Notice, Agenda, Resolutions, Minutes and confirmation of the Minutes. Abbreviations and terms used in Business Correspondence.

Suggested Readings

- 1. Sinha, K.K., Business Communication, Galgotia and Sons, New Delhi.
- 2. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
- 3. Chawla, Shailesh K. Essential Business Communication, Mayur Paper Back.
- 4. Campbell, Jeremy, Grammatical Man. Simon & Schuster.