

# 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 Elective-1				4/5	75
						2/1		
AECC		English	AECC (Elective)	1	1	0	2	50
<b>Semester Total</b>							<b>20</b>	<b>275</b>

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**

#### **CIT: 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: Itineraries, preparation of itinerary, 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

# Vidyasagar University

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

### 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		<b>C3T:</b> Financial Accounting	Core Course-3	5	1	0	6	75
CC-4		<b>C4T:</b> Communication and Business Correspondence	Core Course-4	5	1	0	6	75
GE-2		<b>TBD</b>	Generic Elective-2				6	75
AECC		ENVS	AECC (Elective)				4	100
<b>Semester Total</b>							<b>22</b>	<b>325</b>

**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.