

# Vidyasagar University

## Curriculum for Office Management and Secretarial Practice (Major)

[Choice Based Credit System]

### Semester-V

Course	Course Code	Name of the Subjects	Course Type/ Nature	Teaching Scheme in hour per week			Credit	Marks
				L	T	P		
CC- 11		<b>C11P:</b> Computer Application in Business	Core Course-11	0	1	5	6	75
CC- 12		<b>C12P:</b> Computer Application in Accounting	Core Course-12	0	1	5	6	75
DSE-1		<b>DSE1T:</b> Principles of Management <b>Or</b> Fundamentals of Financial Management	Discipline Specific Elective - 1	5	1	0	6	75
DSE-2		<b>DSE2T:</b> Corporate Laws <b>Or</b> Business Laws	Discipline Specific Elective - 2	5	1	0	6	75
<b>Semester Total</b>							<b>24</b>	<b>300</b>

L= Lecture, T= Tutorial, P = Practical, CC - Core Course, TBD - To be decided, DSE: Discipline Specific Elective.

## **SEMESTER- V**

### **List of Core Course (CC)**

**CC-11: Computer Application in Business**

**CC-12: Computer Application in Accounting**

### **Discipline Specific Electives (DSE)**

**DSE-1: Principles of Management**

**Or**

**DSE-1: Fundamentals of Financial Management**

**DSE-2: Corporate Laws**

**Or**

**DSE-2: Business Laws**

## Core Course (CC)

**CC-11: Computer Application in Business**

**Credits 06**

**C11P : Computer Application in Business**

**Credits 06**

### **Course Contents in Practical:**

#### **Unit-I : Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

#### **Unit – II: Lighting System**

Spreadsheet concepts, Creating a work book, Saving a work book, Editing a work book, Inserting, deleting work sheets, Entering data in a cell, Formula of Copying, Moving data from selected cells, Handling operators in formula, Rearranging Worksheet, Project involving multiple spreadsheets, Organizing Charts and graphs, Printing worksheet.

#### **Unit-III: Creating spreadsheet in the following areas**

Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression

#### **Unit-IV: MS-Access**

Creating database file in MS Access, Indexing and sorting data, establishing relationship among files using primary key, Display data from more than one files using criteria, edit and delete of data.

**CC- 12: Computer Application in Accounting**

**Credits 06**

**C12P: Computer Application in Accounting**

**Credits 06**

### **Course Contents in Practical:**

#### **Unit-I: Major Steps Involved in Tally (with Inventory but without GST)**

- a. Creation of Company
- b. Activation of Features, if any
- c. Creation of Ledger heads
- d. Creation of Inventory Items & Units of Measure
- e. Entry of Accounting Vouchers
- f. Entry of Inventory Vouchers
- g. Entries for Preparation of Bank Reconciliation Statements

- h. Choosing Costing Method for valuation of closing stock
- i. Alteration/Deletion of Masters and Entries
- j. Cost Centre Creation

### **Unit-II: Additional Steps Involved in Tally (for GST)**

- 1. Activation of GST
- 2. Creation GST Classifications
- 3. Creation of GST Related Ledger Heads
- 4. Creation of GST Related Stock Item
- 5. Recording of Entries for Transactions with GST
- 6. Display of GST Report

### **Unit-III: Payroll in Tally**

Creation of Employee Information, Pay heads, Attendance records, Voucher entries, Display of Pay sheet

## *Discipline Specific Electives (DSE)*

### **DSE-1: Principles of Management**

**Credits 06**

#### **DSE1T: Principles of Management**

**Credits 06**

#### **Course Contents:**

#### **Unit-I: Introduction**

Concept: Definition Managerial Functions – An overview; Coordination – Essence of Managership, Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo Classical and Human Relations Approach – Mayo, Hawthorne Experiments, Behavioral Approach,

#### **Unit-II: Planning**

Types of Plan – An overview to highlight the differences

Strategic planning – Concept, Process, Importance and limitations of Planning

Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques SWOT/TOWS/WOTS-UP, BCG

### **Unit-III: Organising**

Concept and Principles of Organizing- Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation, Formal and Informal Structure of Organization

### **Unit-IV: Staffing and Leading**

Concept of staffing, An Overview of staffing

Motivation – Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's need Hierarchy theory; Herzberg's Two Factor theory, Leadership – Concept- Importance.

### **Unit-V: Control**

Concept, Process, Limitation, Principles of Effective Control

### **Suggested Books/ Readings**

1. Harold Koontz and Heinz Weihrich, Essentials of Management, Pearson Education.
2. Stephen Robbins and M. Coulter, Management, Pearson Education.
3. Stephen P Robbins, David A Decenzo, Sanghmitra Bhattacharya and Madhushree Manda Agrawal, Fundamentals of Management, Essentials, Concepts and Applications, Pearson Education

**Or**

### **DSE-1: Fundamentals of Financial Management**

**Credits 06**

### **DSE1T: Fundamentals of Financial Management**

**Credits 06**

### **Course Contents:**

**Unit-I:** Scope and objectives, Time value of money, Risk and return.

**Unit-II:** The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index.

### **Unit-III: Cost of Capital and Financing Decision:**

Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Concept of Leverage

## **Unit-IV: Dividend Decision:**

Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice.

## **Unit-V: Working Capital Decisions**

Concepts of working capital, sources of short-term finance, working capital estimation, cash management.

## **Suggested Books/ Readings**

1. Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9th ed. New Delhi Prentice Hall of India.
2. Levy H. and M. Sarnat . Principles of Financial Management. Engelwood Cliffs, Prentice hall.
3. Sana, Sarkar, Biswas and Das, Financial Management, Mc Grawhill
4. Johnson, R.W. Financial Management. Boston Allyn and Bacon.

## **DSE- 2: Corporate Laws**

**Credits 06**

## **DSE2T: Corporate Laws**

**Credits 06**

## **Course Contents:**

### **Unit I: Introduction**

Administration of Company Law , National Company Law Appellate Tribunal (NCLAT), formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract and provisional contracts; on-line registration of a company.

### **Unit II: Documents**

Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospector-shelf and red herring prospectus, misstatement in prospectus, issue, allotment and forfeiture and reissue of share, issue of bonus shares

### **Unit III: Management**

Classification of directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, e-voting. Committees of Board of Directors - Audit Committee, Corporate Social Responsibility Committee.

#### **Unit IV: Dividends, Accounts, Audit**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

#### **Unit V: Winding Up**

Concept and modes of Winding Up

#### **Suggested Readings:**

1. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
2. GK Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
3. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press

Or

#### **DSE-2: Business Laws**

**Credits 06**

#### **DSE2T: Business Laws**

**Credits 06**

#### **Course Contents:**

##### **Unit 1: The Indian Contract Act, 1872**

General Principles of Contract-Contract – meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements, Quasi – contracts

##### **Unit 2: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

##### **Unit 3: The Partnership Act, 1932**

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners

## **Unit 4: The Negotiable Instruments Act 1881**

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque

### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

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