

**MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION EXAMINATION,  
MUMBAI -51**

1	Name of Syllabus	<b>C.C. in Office Management (408226)</b>																																																													
2	Max. No's of Student	25 students																																																													
3	Duration	1 YEAR																																																													
4	Type	Full Time																																																													
5	No Of Days / Week	6 Days																																																													
6	No Of Hours /Days	7 Hrs																																																													
7	Space Required	Lab = 800 Sq feet Class Room = 200 Sq feet TOTAL = 1000 Sq feet																																																													
8	Entry Qualification	S.S.C. passed																																																													
9	Objective Of Syllabus/ introduction	To enable the students to- 1. acquire operational skills of office management. 2. develop interest in modern practices of office accounting. 3. develop interest in modern methods and procedures of office secretarial work. 4. acquire basic knowledge and skills about typing and computer operations. 5. develop competent office personnel for wage & self employment.																																																													
10	Employment Opportunity	<b>A) Wage Employment</b> 1. Office Assistant 2. Office Secretary 3. Office Clerk 4. Office Clerk-Cum-Cashier 5. Account Assistant 6. Personal Assistant 7. Confidential Assistant/Clerk 8. Computer Operator 9. Office Clerk-Cum-Typist 10. Office Typist 11. Receptionist 12. Telephone/Fax Operator <b>B) Self Employment</b> 1. Setting up of office service institute 2. Setting up of office typewriting institute 3. Setting up of office computer service institute 4. Setting up of office accounting bureau 5. Job Work-Typing, Accounting, Computer, Secretarial work etc.																																																													
11	Teacher's Qualification	At least second division at M.Com. with Business Management or Business Administration as one of the optional subjects at degree or post-graduate level and at least three years experience in a business concern or in teaching profession or both combined.																																																													
12	Training System	<b>Training System Per Week</b> <table><tr><td>Theory</td><td>Practical</td><td>Total</td></tr><tr><td>18 Hours</td><td>24 Hours</td><td>42 Hours</td></tr></table>						Theory	Practical	Total	18 Hours	24 Hours	42 Hours																																																		
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13	Exam. System	<table><tr><td>Sr. No.</td><td>Paper Code</td><td>Name of Subject</td><td>TH/PR</td><td>Hours</td><td>Max. Marks</td><td>Mini. Marks</td></tr><tr><td>1</td><td>40822611</td><td>Introduction to Office Management &amp; Modern Office Management</td><td>TH-I</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40822612</td><td>Office Procedures, Personnel Management and Secretarial Work</td><td>TH-II</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>3</td><td>40822613</td><td>Elementary Office Accounting &amp; Advanced Office Accounting</td><td>TH-III</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>4</td><td>40822621</td><td>Introduction to Office Management &amp; Modern Office Management</td><td>PR-I</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td>5</td><td>40822622</td><td>Office Procedures, Personnel Management and Secretarial Work</td><td>PR-II</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td>6</td><td>40822623</td><td>Elementary Office Accounting &amp; Advanced Office Accounting</td><td>PR-III</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td></td><td></td><td><b>Total</b></td><td></td><td></td><td><b>600</b></td><td><b>255</b></td></tr></table>						Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Mini. Marks	1	40822611	Introduction to Office Management & Modern Office Management	TH-I	3 hrs.	100	35	2	40822612	Office Procedures, Personnel Management and Secretarial Work	TH-II	3 hrs.	100	35	3	40822613	Elementary Office Accounting & Advanced Office Accounting	TH-III	3 hrs.	100	35	4	40822621	Introduction to Office Management & Modern Office Management	PR-I	3 hrs.	100	50	5	40822622	Office Procedures, Personnel Management and Secretarial Work	PR-II	3 hrs.	100	50	6	40822623	Elementary Office Accounting & Advanced Office Accounting	PR-III	3 hrs.	100	50			<b>Total</b>			<b>600</b>	<b>255</b>
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**THEORY – I - Introduction to Office Management & Modern Office Management**  
**PART A**

**1. Concept of Office**

- a) Meaning, Definition & Importance of office
- b) Objectives of office
- c) Sources of office information - Primary & Secondary
- d) Functions of modern office
- e) Sections of office & their functions
- f) Meaning & Characteristics of office work

**2. Concept of Management**

- a) Meaning & Definition of management
- b) Concepts of management
  - i) Management as an Art
  - ii) Management as a Science
  - ii) Management as a Profession
- c) Nature & Scope of management
- d) Functions of Management

**3. Office Management**

- a) Meaning & Definition of office management
- b) Objectives of office management
- c) Elements of office management
  - i) Personnel
  - ii) Means
  - iii) Environment
  - iv) Purpose
- d) Approaches to office management -
  - i) Conventional office management
  - ii) Artistic office management
  - iii) Scientific office management- Meaning, characteristics, principles & advantages
- e) Functions of office management
- f) Principles of office management
- g) The Office Manager
  - i) Definition, Qualification & Qualities of an office manager
  - ii) Status & Role of office manager
  - iii) Functions of office manager

**4. Office Location and Layout**

- a) **Location of an office-** Meaning and Factors
- b) **Office Layout -**
  - i) Meaning, Definition & Objectives.
  - ii) Principles of office layout.
  - iii) Advantages of office layout.

**5. Office Environment**

- a) Meaning & Importance of environment
- b) Types - Physical and Non-physical environment
- c) Factors of environment - Decoration, Noise, Lighting, Ventilation, Temperature, Sanitation, Safety Precautions, etc.

**6. Secretarial Work**

- a) Meaning & Definition of secretary
- b) Types of secretary
- c) Qualities & qualifications of secretary
- d) Functions of secretary - Statuary, Administrative and Co-coordinating functions
- e) Role of secretary

## **7. Computer Operations**

- a) Meaning & Structure of computer
- b) Features of computer
- c) Classification of computer
  - i) By nature & type ii) By size & capacity iii) By use & purpose
- d) Memory Organization - Primary and Secondary
- e) Input and Output Devices
- f) Use of computer in the office
  - i) General purpose ii) Office work iii) Managerial areas
- g) Advantages & disadvantages of computer
- h) Introduction to Windows Operating System

### **PART B**

## **1. Banking Operations**

- a) Meaning, Definition and Functions of bank
- b) Opening and Operating bank account
- c) Meaning, Definition and Types of Cheque
- d) Crossing & Endorsement of cheques
- e) Meaning, Procedure of Issue & Encashment of Bank Draft
- f) Meaning, Procedure of Issue & Encashment of Traveler's Cheque
- g) Withdrawals and Deposits in banks
- h) Procedure of raising Loans & Advances

## **2. Office Manuals**

- a) Meaning, Purpose & Importance of office manual
- b) Types of office manuals
- c) Manual in use
- d) Contents of office manual
- e) Sources of manual material
- f) Procedure of preparation of manual
- g) Distribution, Revision and Maintenance of manuals
- h) Evaluation of manuals
- i) Advantages and Disadvantages of manuals

## **3. Office Forms and Standardization**

### **a) Office Forms**

- i) Meaning, Objectives, Importance & Types of office forms
- ii) Meaning, Principles & Procedure of designing office forms
- iii) Meaning, Objects, Procedure & Advantages of controlling office forms

### **b) Office Standardization**

- i) Meaning, Importance & Factors of setting standards
- ii) Extent of standards
- iii) Means of expressing standards
- iv) Change and Advantages of standards
- v) Meaning, Procedure & Implication of office standardization

## **4. Office Stationery and Supplies**

- a) Meaning and types of stationery & supplies
- b) Aims of buying proper stationery
- c) Types of purchasing stationery
- d) Principles of ideal purchasing system
- e) Purchase procedure of stationery
- f) Procedure and Principles of Storage, Record and Issue of stationery
- g) Stock taking & Valuation of stationery
- h) Procedure of controlling office stationery and supplies
- i) Regulation of stationery consumption

## **5. Office Mechanization and Automation**

### **a) Office Machanisation**

- i) Meaning & Objects of machanisation
- ii) Advantages & Disadvantages of machanisation
- iii) Importance of office appliances & machines
- iv) Principles of selecting office appliances & machines
- v) Types of office appliances & machines - Punched Card Machine, Stapler, Calculator, Duplicating Machine, Franking Machine, Cheque Writing Machine, Addressing Machine, Accounting Machine, Typewriter, Xerox, Computer, Fax and other modern machines

### **b) Office Automation**

- i) Concept of office automation
- ii) The New Technology used in office automation
- iii) Need for office automation
- iv) Feasibility of office automation
- v) Advantages & Disadvantages of office automation

## **6. Micro Soft Office 2000**

M.S. Word, Excel and Power Point - Meaning, Application, Features, Merits and Demerits

## **PRACTICAL - I - Introduction to Office Management & Modern Office Management PART A**

### **1. Concept of office**

- a) Showing films and slides on modern setup of offices by using overhead projector, Television etc.
- b) Visits to various offices e.g. Banks, Co-operative institutions etc. for showing different types of modern set-ups.
- c) Preparation of chart showing various sections and their functions of modern office by arranging visit.
- d) Preparation of various registers required for office.

### **2. Concept of Management**

- a) Prepare a chart showing scope of management.
- b) Prepare a chart showing functions of management.
- c) Visit to modern establishments to study of management.

### **3. Office Management**

- a) Visit to modern office to acquaint students with principles and functions of office management
- b) Preparation of chart showing duties and responsibilities of office manager. Visits to various establishments.

### **4. Office Location and Layout**

- a) Visits to different offices for purpose of showing office location, layout & sitting arrangements.
- b) Preparation of a chart showing ideal office layout of modern office where emphasis should be given on easy movement in office work.

### **5. Office Environment**

Visit to an office to study the factors of office environment.

## **6. Secretarial Work**

- a) Acquaint students with secretarial work in relation to drafting business letters by arranging visits.
- b) Prepare a chart showing types of secretaries and their functions.

## **7. Computer Operations**

Introduction to computer operating system

- a) Windows - My Computer, Recycle Bin, Display properties of Desktop
- b) Windows Explorer - Creating, Deleting, Renaming, Searching Copying, Folders and Files, Coping files from H.D.D., FDD. CD & vice versa

**NOTE :-** The teacher concerned should arrange at least 15 visits in a year to various offices relating to the topics to be studied.

### **PART - B**

#### **1. Banking Operations**

- a) Preparation of forms used in banking operations - Account opening form. Nomination form, Specimen signature card, Pay-in-slip, Withdrawal Slip, Cheque, Pass Book, Promissory Note, Bills of Exchange, Bank Draft, Traveler's Cheque, Form to get Traveler's Cheque, Bank Draft, Mail Transfer etc.
- b) Acquaint students with the procedure of opening & operating bank accounts.
- c) Familiarize the students with the procedure and types of crossing & endorsement of cheques.
- d) Arrange at least three visits to bank to study the banking operations.

#### **2. Office Manuals**

Visit to concerned establishments to study the types of manuals and the procedure of preparation of manuals

#### **3. Office Forms and Standardization**

- a) Preparation of forms used in the office - Bills, Invoice, Cash Memo, Credit Memo, Receipt, Voucher, Debit Voucher, Credit Voucher, Debit Note, Credit Note etc.
- b) Acquaint students with the procedure of designing and controlling office forms.
- c) Visit to the concerned office to study designing, using & controlling office forms.
- d) Acquaint the students with procedure of office standardization.

#### **4. Office Stationery and Supplies**

- a) Preparation of forms related to office stationery and supplies -Requisition Slip, Tender, Quotation, Comparative Statement, Purchase Order, Delivery Challan, Goods Received Note, Store Ledger, Bin Card etc.
- b) Practices students with the procedure of purchase, storage and issue of stationery and supplies.
- c) Study the procedure of control and regulate stationery consumption.
- d) Visit to concerned establishment to study the procedure of stock taking & stock valuation for stationery.
- e) Arrange at least five visits to study selection, purchase, storage, record, issue and controlling procedure for stationery.

#### **5. Office Machanisation and Automation**

- a) Visit to concerned institution to study the operations of Franking Machine, Xerox, Fax and Computer etc.
- b) Visit to modern offices to study the office automation and its aspects e.g. Bank, L.I.C., G.I.C., M.S.E.B., H.D.F.C. and offices of private, public and co-operative sectors.

## **6. Micro Soft Office 2000**

### **a) M. S. Word**

Preparation of letters, labels, envelopes, applications and bio-data using mail merge

### **b) M. S. Excel**

Preparation of work sheets, formats and tables - Salary sheets, Mark sheets, Charts etc

### **c) M.S. Power Point**

Preparation of presentation

**THEORY - II - Office Procedures, Personnel Management and Secretarial Work**  
**PART A**

**1. Office Communication**

- a) Meaning & Importance of communication
- b) Features & Elements of communication
- c) Scope of Communication
- d) Types and Medias of communication
- e) Principles of communication
- f) Barriers in communication
- g) Co-ordination - Meaning & principles
- h) Co-ordination & Communication

**2. Office Correspondence**

- a) Meaning & importance of correspondence
- b) Procedure of Inward & Outward correspondence
- c) Modes of correspondence
  - i) By Hand
  - ii) By Post - Ordinary post, Book-post, Under Posting Certificate, Registered and Unregistered letters & parcels, Registered Acknowledgment Due, Telegrams, Speed post, Fax, E-mail
  - iii) By Courier
- d) Types of letters
  - i) Personal, ii) Official, iii) Demi-official, iv) Business, v) Confidential
- e) Structure & Contents of official letter
- f) Principles of ideal official letter

**3. Common Office Services**

**a) Report Writing**

- i) Meaning, Importance & Nature of report
- ii) Types of report
- iii) Essentials of report writing
- iv) Procedure of report writing
- v) Format of report -Introduction, Body of report & concluding part.

**b) Postal Services & Rules**

- i) Management of Mail Room
- ii) Controlling Mail Room Operations
- iii) Types & Rates of postal letters - post card, inland, packets & parcels, insured letters, business reply cards, envelopes etc.
- iv) Services rendered by post office - Money Order, Indian Postal Order, Inland Payable by Post, Value Payable by Post, Telegrams, Telephone, Fax, Speed post, E-mail, Post Box, Post Bag and other various services
- v) Handling, Distribution & Dispatching of mails

**c) Filing & Indexing**

- i) Filing** -Meaning, objectives, importance & essentials of filing system, procedure of filing, classification and methods of filing
- ii) Indexing** - Meaning, importance & essentials of a good indexing system, Types of indexing

**d) Records Retention**

- i) Meaning & Importance of records retention
- ii) Objectives & principles of records retention
- iii) Classification & procedure of records retention
- iv) Principles & procedure of transfer records

#### **4. Office Systems and Procedures**

- a) Concept of office work, flow of work and office routine
- b) Features of ideal flow of work
- c) Office routine-precautions to be taken
- d) Meaning & Objectives of office systems, procedures & methods
- e) Designing of office systems & procedures
- f) Principles of office systems & procedures
- g) Advantages & disadvantages of systems and procedures
- h) Various standard symbols used in the office procedures

#### **5. Office Cost Controlling and Budgeting**

##### **a) Cost Controlling**

- i) Meaning & Nature of office cost
- ii) Meaning & Objectives of cost controlling
- iii) Approaches to office cost reduction, Using pertinent analysis & questions, Concentrating on the items offering greatest cost reduction opportunities and Developing cost consciousness among the employees
- iv) Effective cost control programme, determining what is being accomplished, Evaluating cost and Applying corrective measures

##### **b) Budgeting**

Definition, Objectives, Essential factors of budgeting, Types of budget, Preparation of budget, Budget period, Revision of budget, Making budget more effective

#### **6. Typing**

- a) Knowledge about typewriter
- b) General instructions and key-board operations
- c) Fingering exercises
- d) Development of basic techniques
- e) Paragraphing & spacing rules
- f) Improving & controlling skills

### **PART B**

#### **1. Office Organizing**

- a) Meaning, Importance and Principles of office organization
- b) Organizing work division and people
- c) Features & Advantages of ideal office organization
- d) Types of office organization
- e) Delegation of Authority & Responsibility
- i) Meaning, Importance, Features and Factors of delegation of authority
- ii) Principles of delegation of authority
- iii) Problems & Remedies of delegation of authority
- f) Organizational relationship
- g) Meaning, Sources & Procedure of recruitment and personnel selection

#### **2. Actuating**

- a) Meaning, Need, Factors and Methods of motivation
- b) Means and Principles of motivation
- c) Problems in motivation
- d) Meaning, Features and Types of leadership
- e) Qualities of good leader
- f) Obstacles in leadership
- g) Meaning, Objects, Types, Basis, Policy & Principles of promotion
- h) Meaning, Objects, Types, Basis, Policy & Principles of transfer
- i) Meaning, Causes, Basis, Policy & Principles of demotion
- j) Meaning, Causes, Measures, Effects and Remedies on absenteeism
- k) Employee economic security & actuating
- l) Employee's recreational activities & actuating

### **3. Office Salary Administration**

- a) Meaning, Objectives, Importance & Procedure of office salary administration
- b) Meaning, Importance, Procedure, Methods and Advantages of job evaluation
- c) Meaning, Importance and Methods of merit rating
- d) Methods of wage payments
- e) Fundamentals of office incentive plans
- f) Meaning, Importance & Types of fringe benefits
- g) Social & Economic influence and their effects on salary administration

### **4. Office Supervision**

- a) Meaning and Importance of office supervision
- b) Meaning, Status & Role of office supervisor
- c) Duties of office supervisor
- d) Qualifications of supervisor - Knowledge, Skills and Qualities
- e) Human relations in office supervision
- f) Supervisory relationship with other organization
- g) Meaning and Need for training the employees
- h) Methods of training
- j) Advantages of training
- k) Importance of coaching and counseling the employees

### **5. Office Safety and Trade Unions**

- a) Meaning & Need for safety & security
- b) Meaning & Causes of office accidents and hazards
- c) Organization of safety efforts
- d) Safety consciousness - Meaning & Importance
- e) Education of employees & provisions of safe work areas
- f) Meaning, Importance and Functions of trade unions in the office

### **6. Secretarial Work in Relation to Meetings and Conferences**

- a) Meaning & Importance of meeting
- b) Types of meetings - Company, Co-operative society and Public institutions  
i.e. Non-Profit Association, Local Autonomous Bodies and Trade Unions
- c) Essentials of valid meeting
- d) Procedure of calling, organizing and conducting meetings & conferences  
- Notice, Agenda, Quorum, President, Motion, Amendment, Resolution,  
Voting, Proceedings, Adjournment and Minutes



## **PRACTICAL - II - Office Procedures, Personnel Management and Secretarial Work**

### **PART A**

#### **1. Office Communication**

Acquaint students with modern media of communication with special reference to telegrams, telephone, pager, fax, E-mail etc.

#### **2. Office Correspondence**

- a) Familiarize students with inward and outward mail procedure and maintenance of registers.
- b) Acquaint students with the proper proforma of business letters and their content.
- c) Acquaint students with drafting procedure of various types of business letters such as confidential, inquiry, order, complaint, tender & quotation, circulars etc.
- d) Visit to a post office to study the postal modes of correspondence.

#### **3. Common Office Services**

**a) Report Writing :** Acquaint students with procedure of report writing

##### **b) Postal Services & Rules**

- (i) Visit to the post office to study the services rendered and rates charged by the post office.
- (ii) Acquaint students with the procedure of handling, distribution & dispatching of mail by post office.

##### **c) Filing and Indexing**

- (i) Demonstrate to the students various filing equipments and activities of filing such as punching, tagging, numbering the papers in different ways.
- (ii) Acquaint students with the procedure of various filing systems.
- (iii) Acquaint students with the various types of indexing.

##### **d) Records Retention**

Visit to record office to know the procedure of records retention.

#### **4. Office Systems and Procedures**

Acquaint the students with procedure of designing office systems & procedures.

#### **5. Office Cost Controlling & Budgeting**

- a) Acquaint students with the nature of office cost and procedure of cost control
- b) Study of procedure of preparation of budget

#### **6. Typing**

- a) Study of key board operations, spacing & paragraphing rules, speed building & controlling skills.
- b) Typing business letters and applications for jobs. Use of carbon papers for taking multiple copies.

**NOTE :-** The teacher concerned should arrange at least 15 visits in a year to various establishments relating to the topics to be studied.

### **PART B**

#### **1. Office Organizing**

- a) Preparation of type wise office organization chart.
- b) Visit to various types of business concerns for studying the structure of organization.
- c) Preparation of forms relating to recruitment & personnel selection  
e.g. Advertisement, Application, Bio-data, Interview Letter, Appointment Letter, Joining Report etc.

## **2. Actuating**

- a) Visit to an office for studying the types and means of motivation applied by them to actuate the office personnel.
- b) Visit to an institution to study the policy, principles & procedure of promotion, demotion and transfer.
- c) Conduct visit to business organization to study causes, effects and remedies on absenteeism.

## **3. Office Salary Administration**

- a) Preparation of specimen of Attendance Register, Salary Sheet, Salary Slip, Salary Certificate, T.A. and D.A. Bills etc.
- b) Visit to office for studying the procedure of preparation of salary sheet.
- c) Acquaint the students with incentive plans and fringe benefits.

## **4. Office Supervision**

- a) Study of status, role, duties and qualification of supervisor.
- b) Visit to training institute to study the methods & procedures of training the employees.

## **5. Office Safety and Trade Unions**

- a) Visit to different business centers to study the organization of safety Measures and devices.
- b) Visit to trade union office to study importance and functions of trade union.

## **6. Secretarial Work in Relation to Meetings and Conferences**

- a) Drafting notice & agenda of meetings
- b) Drafting various types of resolutions
- c) Writing minutes of meetings and preparation of proxy form
- d) Visit to annual general meeting of company, co-operative society and public institutions

## **7. Typing**

- a) Practical training on type writer as how to type different types of business letters
- b) Practical training about stencil cutting on typewriter
- c) Typing notice, agenda & resolution of meetings on typewriter

## **THEORY - III - Elementary Office Accounting & Advanced Office Accounting PART A**

### **1. Elements of Book-Keeping and Accounts**

- a) Meaning, Objectives, Importance and Utility of Book-Keeping and Basic Accounting terminologies.
- b) Meaning & principles of double entry Book-Keeping and classification of accounts.

### **2. Journal**

Meaning, Utility and Format of Journal, Rules of Journalizing, Writing of Journal, Journal entries with narration, Documents supporting entries in books of accounts

### **3. Ledger**

Meaning, Utility and Format of Ledger, Posting of journal entries from journal to ledger and balancing of ledger accounts, Preparation of trial balance

### **4. Subsidiary Books**

Meaning, Need, Objectives, Advantages and Types of Subsidiary Books, Writing of Purchase Book, Sales Book, Purchase Return Book and Sales Return Book and posting of the transactions entered there in into the ledger, Use of Journal Proper

## **5. Cash Book**

Meaning and Proforma of Cash Book, Utility of maintaining Cash Book, Types of Cash Book - Single, Double & Triple Column Cash Book, Petty Cash Book on Imprest System, Analytical Petty Cash Book, Posting the transactions entered in the Cash Books into the ledger

## **6. Trial Balance and Rectification of Errors**

Meaning and Purpose of Trial Balance, Types of Trial Balance, Preparation of Trial Balance, Kinds of errors and their effects on trial balance, Rectification of errors, Use of Suspense Account

## **7. Final Accounts of Sole Trader**

Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet with following adjustments -

- (a) Closing stock of goods
- (b) Prepaid and outstanding expenses
- (c) Income received in advance and accrued income
- (d) Provision for Reserve for Doubtful Debts
- (e) Depreciation on Fixed Assets

## **8. Computerized Office Accounting (Sole Trader)**

Meaning of Manual Accounting, Introduction to Computerized Accounting, Using Office Accounting Package i.e. Tally

### **PART B**

#### **Advanced Office Accounting**

### **1. Bank Reconciliation Statement**

Meaning, Need and Importance, Reasons of disagreement between Cash Book and Pass Book, Preparation of Bank Reconciliation Statement

### **2. Depreciation**

Meaning, Causes and objects of depreciation, Methods of depreciation and its accounting under Fixed Installment Method and Reducing Balance Method, Change in the method of depreciation

### **3. Bills of Exchange**

Definition, Format of a bill, Parties to a bills of exchange, various terms used in connection with bills transactions, Grace days, Due Date, Drawing and Accepting, Discounting, Endorsing, Honoring and dishonoring of bill, Noting charges, Renewal and Retirement of a bill, Insolvency of one of the parties, Other Negotiable Instruments

### **4. Average Due Date**

Meaning, Definition and Advantages of average due date  
Steps in calculating average due date and interest thereon

### **5. Consignment Transactions**

Meaning and scope of consignment transactions, Consignor, Consignee, Proforma Invoice, Account Sales, Recording of transactions - Agency transactions including that of goods returned, Advances from consignee, Commission, Normal Loss and Abnormal Loss

## **6. Final Accounts of Partnership Firm**

Preparation of Manufacturing Account, Trading Account, Profit and Loss Account, Profit & Loss Appropriation Account and Balance Sheet with following adjustments

- a) Closing stock of goods
- b) Outstanding expenses and prepaid expenses
- c) Income received in advance and income receivable
- d) Bad debts, Provision for bad and doubtful debts, Reserve for discount on debtors and creditors
- e) Depreciation on fixed assets
- f) Interest on capital and interest on drawings
- g) Loss of goods

## **7. Computerized Office Accounting (Partnership firm)**

Using office accounting package i.e. Tally

## **PRACTICAL - III - Elementary Office Accounting & Advanced Office Accounting**

### **PART A**

#### **1. Elements of Book-Keeping and Accounts**

- a) Problems on classification of accounts
- b) Preparation of table showing which account will be debited and which account will be credited in given transactions

#### **2. Journal**

- a) Preparing through practice set and filling through printed set of various basic vouchers and forms such as Invoice, Bill, Receipt, Debit Voucher, Credit Voucher, Debit Note, Credit Note, Cash Memo, Credit Memo, Cheque, Pass Book, Journal Book
- b) Preparation of vouchers and journal book on the basis of given transactions

#### **3. Ledger**

Preparation of format of ledger and posting of journal entries from journal to ledger and balancing of ledger accounts

#### **4. Subsidiary Books**

- a) Preparation of specimen of subsidiary books - Purchase book, Sales book, Purchase return book, Sales return book, Cash book, Journal proper
- b) Preparation of vouchers and subsidiary books from given transactions and their posting into ledger accounts

#### **5. Cash Book**

Preparation of vouchers and entering transactions in different types of cash book

#### **6. Trial Balance & Rectification of Errors**

Problems on preparation of trial balance and rectification of errors

#### **7. Final Accounts of Sole Trader**

Performing through practice set activities covering formats of Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet of sole trader. Problems on preparation of final accounts with necessary adjustments

#### **8. Computerized Office Accounting (Sole Trader)**

Computerized office accounting by using office accounting package i.e. Tally for voucher entry to final accounts of sole trader

## PART B

### 1. Bank Reconciliation Statement

Preparation of format of bank reconciliation statement, Problems on preparation of bank reconciliation statement by the following methods -

- a) Cash Book Balance
- b) Pass Book Balance
- c) Cash Book & Pass Book Balance

### 2. Depreciation

Problems on depreciation under following methods -

- a) Fixed Installment Method
- b) Reducing Balance Method

### 3. Bills of Exchange

Preparation of Bills Receivable Book, Bills Payable Book, Promissory Note, Form of bills of exchange, Acceptance of bills, Types of endorsement, Problems on journal entries & ledger accounts of different types of bills transactions

### 4. Average Due Date

Problems on calculation of average due date & interest thereon

### 5. Consignment Transactions

Preparation of Account Sales, Proforma Invoices and other related documents, Problems on various consignment transactions

### 6. Final Accounts of Partnership Firm

Performing through practice set activities covering formats of Manufacturing Account, Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account and Balance Sheet of partnership firm, Problems on preparation of Final Accounts with necessary adjustments

### 7. Computerized Office Accounting (Partnership firm)

Computerized office accounting by using office accounting package i.e. Tally for voucher entry to final accounts of partnership firm

## List Of Tools, Equipments, Furniture And Accommodation

### A) List of Tools & Equipments -

1. Typewriters .....	6 English and 6 Marathi
2. Electronic typewriter .....	1
3. Computers - P-IV computers with UPS .....	5
4. Printer - 132 columns, Dot matrix printer .....	1
5. Telephone line with Modem .....	1
6. Cyclostyling Machine .....	1
7. Calculators - 8 digits simple functions .....	10
8. Calculators with printer facility 8 digits .....	1
9. Colour T.V. and C.D. player .....	1+1
10. Overhead Projector .....	1
11. Other modern equipments of office use	as required.
12. Files, cash books, journals, ledgers and other registers required for office use.	

**B) List of Furniture -**

1. Benches & desks for two batches of 20 students.
2. Computer tables & chairs ..... 5 + 5
3. Typing tables & stools ..... 12 + 12
4. Storewel / Cash Box ..... 1
5. Racks and other furniture as required.

**C) Accommodation -**

1. Class rooms for a batch of 20 students 20' X 20' sq.ft. .... 2
2. Computer Lab - 20' x 20' sq. ft. .... 1
3. Typing and store room - 20' X 20' sq.ft. .... 1

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