

BU-COMMUNITY COLLEGE CONSULTANCY CENTRE

REVISED SYLLABUS – 2021-22

FOR

DIPLOMA IN OFFICE MANAGEMENT AND ACCOUNTING



BHARATHIAR UNIVERSITY

COIMBATORE-641046

BHARATHIAR UNIVERSITY: COIMBATORE

**DIPLOMA IN OFFICE MANAGEMENT AND ACCOUNTING
(Community College)**

(for the candidates admitted from the Academic year 2021-22 onwards)

Minimum qualification for admission to Diploma Course in Office Management and Accounting is a pass in Standard X.

SCHEME OF EXAMINATIONS

S.No	Title of the Course	Credits	Maximum Marks
1	Concepts of Computer Technology	4	100
2	Business Communication & Moral Values	4	100
3	Office Management	4	100
4	Principles of Accountancy	4	100
5	Computer Application: Practical I	4	100
6	Computer Application: Practical II	4	100
7	Computer Application: Practical III	4	100
8.	Internship / Apprentice / Teaching Practice / Project	4	100
	Total	32	800

Question paper Pattern: Theory

Section A: (10 x 2=20 Marks)

Answer ALL the questions

Section B: (5 x 6 = 30 Marks)

Answer ALL the questions either (a) or (b)

Section C: (5 x 10 = 50)

Answer ALL the questions either (a) or (b)

Duration of examinations for all papers is three hours.

*Minimum Pass Mark: 40 Marks

PAPER – I
CONCEPTS OF COMPUTER TECHNOLOGY

Unit:1	Introduction	
Hardware and Software: computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.		
Unit:2	Types of Computers	
Types of computer systems - Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers, data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networking: Local and wide area networks.		
Unit:3	Different Components of Computer	
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.		
Unit:4	Operating system	
Operating systems: Dos, windows, UNIX, windows NT, windows98 – E-Commerce. Internet- Extranet- E-mail and its uses-world wide websites-mobile computers.		
Unit:5	System Analysis and Design	
System analysis and design, computer-based information system-Transaction processing office Automation-management information system-decision support systems-expert system		
Text Book(s)		
1	Taxali R.K. - P.C.Software made simple -New Delhi-TMH	
2	Alexis Leon and Mathews Leon (1999)-Introduction to computers –Chennai -Leon Tech World	
3	Richard W Brightman (1998)- Using Micro Computers -New Delhi–Galgothi Publisher.	
Reference Books		
1	Roger Hunt and John Shellery (1997) -Computer and common sense–New Delhi-PHI.	
2	Sanjay Sexena(1999) - A First Course in Computers-Vikas publishing	

PAPER – II
BUSINESS COMMUNICATION & MORAL VALUES

Unit:1	Introduction	
Analysis and synthesis of Business letters - Basic principles in drafting – appearance and lay out – letter style.		
Unit:2	Types of Business letters	
Various types of business letters – letter of enquiry- quotation – orders – cancellation –execution – circulars – status enquiry – collection letters.		
Unit:3	Correspondence	
Application for a situation: Agency correspondence –Import-Export correspondence- correspondence of a company secretary-Banking correspondence - Correspondence with head office – Correspondence with other Banks.		
Unit:4	Business Reports	
Drafting of business reports – Importance of Report –Types of Report-Reports by Individuals- Reports by committees. speech writing: Characteristics of Good speech –Profile of a Good speaker, Planning to speak Model speeches		
Unit:5	Ethics	
Human values-Environmental Ethics-Professional Ethics-Information Ethics		
Text Book(s)		
1	Ramesh M.S.- (2000) Business Communication –New Delhi –R Chand & Company.	
2	Rajendrapaul(1997) - Essentials of Business Communication-New Delhi- Sultan Chand & Sons.	
3	Manuel.G.Velasaques (1988)- Business Ethics Concepts & cases –Prentice Hall London.	
Reference Books		
1	Benny Joseph (2004) - Environmental Studies –Trichirapalli -St.Josephs College.	
2	Vakul Sharma (2008)-Hand books of Cyber Law -New Delhi – Macmillan India Ltd	

PAPER - III
OFFICE MANAGEMENT

Unit:1	Introduction	
Meaning and importance of office management – functions of a modern office – office organization – meaning and principles – relationship of office with other departments.		
Unit:2	Location and Environment	
Office accommodation – lay out – location and environment – office systems, procedures, routines and methods – physical work environment – office furniture – type of furniture		
Unit:3	Work study	
Work study and work measurement – work simplification – records management – filing and indexing – filing systems and methods – filing equipment – job definition and description - job evaluation and merit rating.		
Unit:4	Communication System	
Communication system in an office – handling inward and outward mails –Communicating media – office machines – selection and usage – cyclo- styling machine, duplicating machines, franking machines – Photostat machine		
Unit:5	Office Forms	
Office forms – design and control – continuous stationary office cost control – office supervision – principles of supervision – role of supervision – methods of obtaining data and recording procedures.		
Text Book(s)		
1	Ghosh P.K. (1992) -Business Correspondence Office Management – New Delhi -Sultan Chand & Sons.	
2	Chopra R.K.(1990) - Office Management–New Delhi-Himalaya publishing House Jain.J.N (2007) Modern Office Management -New Delhi-Regal publishing.	
3	Bhatia R.C.(2005) -Principles of Office Management- Lotus Press-New Delhi	
Reference Books		
1	Leffingwell and Robbinson(1975)-Text book of Office Management -Tata McGraw-Hill.	
2	George R Terry(1949)- Office Management and Control- Chicago Richard D. Irwin publisher	

PAPER IV
PRINCIPLES OF ACCOUNTANCY

Unit:1	Introduction to Accounting	
Accounting – definition – scope of accounting – Financial accounting – Cost accounting – Management accounting – Differences.		
Unit:2	Financial Accounting	
Financial Accounting: Accounting concepts – conventions – principles - preparation of Journal and Ledger		
Unit:3	Trial Balance and BRS	
Subsidiary books – preparation of a Trial Balance - Bank reconciliation statement		
Unit:4	Final Accounts	
Final accounts of sole traders -Trading Account – Profit and Loss Accounts -Balance Sheet		
Unit:5	Accounts from Incomplete Records	
Accounts from Incomplete records – Statement of Affairs Methods – Conversion method		
Text Book(s)		
1	Mani P.L., Nagarajan K.L., Vinayagam M. (2008)-Principles of Accountancy- S. Chand Publishers.	
2	Gupta R.L., Gupta V.K. (2010)-Principles and Practice of Accountancy —New Delhi-sultan Chand & Sons.	
3	Reddy T.S. & Murthy A. (2009) –Financial Accounting -New Delhi–Margham Publications	
Reference Books		
1	Dr Goyal V.K., Ruchi Goyal(2012)- Financial Accounting-Edition 4- PHI Learning Pvt. Ltd.	
2	Dr.S.N. Maheshwari, Dr Suneel K Maheshwari, CA Sharad K Maheshwari Financial Accounting- Sixth Edition- S. Chand Publishers (2018).	

PAPER V
COMPUTER APPLICATION: PRACTICAL I

MS-Office	
1	Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
2	Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations using EXCEL: Data Entry, Total, Average and Result.
3	Design power point presentation slides for a product of your choice.
4	Prepare a payroll for employee database of an organization using Ms-Access.
5	Create forms for the simple table ASSETS.
6	Create report for the PRODUCT database.

PAPER VI
COMPUTER APPLICATION: PRACTICAL II

Tally And Internet	
1	Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2	Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3	Prepare inventory statement by using the following methods. a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4	Create an e-mail id and attach files.
5	Visit your University and college websites and collect the relevant data.
6	Learn how to shopping through Amazon.com., Flipkart etc.,

PAPER VII
COMPUTER APPLICATION: PRACTICAL III

1	Company Creation.
2	Complete Booking-Ledgers; credit control.
3	Accounts Receivable & payable.
4	Voucher Numbering.
5	Classification of Accounting heads/charts of Accounts.
6	Profit and Loss Account and Balance sheet