







# **SEMESTER- II**

## **B.A. (VS) Modern Office Management**

### **Basic Phonography- I DSC-2.1**

**Marks: 100**

**Credits: 4**

#### **Learning Objectives**

The course aims to orient the students to learn the need of writing accurately based on phonetic sounds. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. As it is very important for a learner to write accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work accurately.

#### **Learning Outcomes**

After completion of the course, learners will be able to:

1. demonstrate the basic concepts of stenography with grammalogues and logograms.
2. analyse the basic concepts of alternative forms of 'R & H' and Phraseography.
3. interpret the use of stroke and circles.
4. use Loops.
5. summarize the hooks use in stenography.

#### **SYLLABUS OF DSE-2.1**

##### **Unit 1: Basics of Phonography & Vowels**

**(9 hours)**

Phonography – Meaning and importance, brief history of Pitman's Shorthand, types of other writing methods. Consonants – Definition, types of consonants, classification of consonants, form of strokes, number, size and direction of strokes, joining of strokes.

Vowels – Its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, Intervening vowel, Grammalogues: Definition & meaning of Grammalogues and Logograms, importance of Grammalogues.

##### **Unit 2: Diphthongs, Triphones, Alternative forms of 'R' & 'H' and Phraseography.**

**(12 hours)**

Definition of Diphthong, Diphthong Signs, Rules of Diphthongs. Triphones, Abbreviated 'W'. Alternative forms of Strokes R & H. Upward and downward forms of 'R' and H. Abbreviated 'W' and its use. Punctuation signs and their application. Phraseography, Definition, meaning of Phraseogram, its essential qualities of facility, linearity, and legibility.

### **Unit 3: Circles and Loops**

**(12 hours)**

Circles 'S' & 'Z', use of small circles with straight and curved strokes, exceptions to the use of circle 'S'\Z', Large Circles 'SW', 'SS or 'SZ', use of large circles with straight and curved strokes, use of different circles initially, medially and finally, Use of large circles in Phraseography. Use of stroke 'S' and 'Z' with various rules. Loops 'ST' and 'STR', use of small and big loops with straight and curved strokes, use of small loops initially, medially and finally, exceptions to the use of loops.

### **Unit 4: Initial and Final Hooks**

**(12 hours)**

Small Hooks: 'R' and 'L, use of initial hooks with straight and curved strokes. Alternative Forms for 'FR', 'VR' etc. Use of circles and loops preceding initial hooks. Small Final hooks: 'N', 'F\V', use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks. Large final hook 'Shun'. Use of Shun Hook with straight and curved strokes, medial use of Shun Hook, use of Shun Hook after Circle 'S' and 'NS', Use of Shun Hook in Phraseography.

**Note:** There shall be 3 lecture period per class and 2 Practical Lab periods per batch to be taught in Computer Laboratory.

### **Practical Exercises:**

**(30 hours)**

The learners are required to

1. understand and demonstrate the Basics of Stenography.
2. practice Alternatives, Diphthongs and Phraseography.
3. practice Small and Large Circles.
4. learn different Loops.
5. understand about Initial Final Hooks.

### **Note:**

1. There shall be a theory examination of 100 marks including 25 marks for internal assessment
2. There shall be 3 lecture periods per class and 2 practical periods per batch to practice shorthand

### **Suggested Readings:**

- Ajyar, K.S.: Reporter's Phrase Book", A.H. Wheeler Publications. (India)
- Bhatia, R.C., "Principles of Short-hand Theory", G.Lal & Co.(India)
- Hynes James: The Practical Phraser, Wheeler Publications. (India)
- Kuthiala, O.P., Shorthand Made Easy, Pitman S.S.Publications. (India)
- Pitman, Isaac: Pitman's Shorthand Instructor , A.H. Wheeler Publications.(India)

- Pitman, Isaac: The New Phonographic Phrase Book.
- Sir, Pitman Issac: “Pitman Shorthand Instructor and Key”, Pearson Education. (India)
- Thorpe, E and Kuthiala, O.P.: You too can write 200 wpm and above, Pitman SS Publication. (India)

**Note: Suggested Readings will be updated and uploaded on college website from time to time.**

**B.A. (VS) Modern Office Management**

**Computer Applications in Business -1**

**DSC-2.2**

**Marks: 100**

**Credits: 4**

**Learning Objectives**

To provide computer skills and knowledge to the students and make them aware of the usefulness of information technology tools for office operations.

**Learning Outcomes**

After completion of the course, learners will be able to:

1. explain the various concepts and terminologies associated with computers.
2. describe the basic terminologies used in computer networks and internet.
3. create and modify word document for report making and communication.
4. create and develop good presentations.
5. apply spreadsheet applications for basic calculations and for making charts.

**SYLLABUS OF DSE-2.2**

**Unit1: Basic knowledge of Computers, Networking and Internet**

**(6 hours)**

**Computers:** meaning, history, generations, characteristics, advantages, limitations and functions of computers; Classification of computers based on size, digital vs analogue computers; input-output devices; software, hardware, firmware and live ware; types of software: system software and application software; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); role of CPU in data processing; applications of computers in business.

**Computer Networks:** Meaning of computer network; objectives/ need for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Wireless Networking; Securing Networks: firewall.

**Unit 2: Word Processing**

**(8 hours)**

Introduction to word Processing, Word processing concepts, Use of Templates and styles, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break; Tables: Inserting, filling and formatting a table;



Inserting Pictures and Video; Mail Merge; Printing documents; Citations, references and Footnotes.

**Unit 3: Preparing Presentations (6 hours)**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

**Unit 4: Basics of Spreadsheet (10 hours)**

Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing and Protecting worksheets; controlling worksheet views; graphical presentation of data using bar chart and pie chart; use of simple formulas in spreadsheets; cell referencing- absolute, relative and mixed cell referencing; Functions: logical functions, financial functions, statistical and mathematical functions.

Sorting, multilayer sorting; data validation; find and replace; paste special; Filter and advanced filter; Conditional Formatting; Tabulation.

**Practical Exercises: (60 hours)**

The learners are required to do practical exercise from unit 2, 3 & 4.

**Notes:**

1. The General Purpose Software referred in this course will be notified by the College/University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 60 Marks (including workbook of 10 marks) from Unit 2, 3, & 4 of 2 hours' duration, theory examination of 30 marks from unit 1 of 1-hour duration and Internal Assessment of 10 marks
3. There shall be 2 lecture period per class and 4 Practical Lab periods per batch to be taught in Computer Laboratory.

**Suggestive Readings:**

1. Goel, A, "*Computer Fundamentals*" Pearson, Delhi
2. ITL Education Solutions Limited, "*Introduction to Information Technology*", Pearson Publishers, New Delhi
3. Jain, H. C. & Tiwari, H. N. "*Computer Applications in Business*" Taxmann, Delhi.
4. Madan, S. "*Computer Applications in Business*" Scholar Tech Press, Delhi.
5. Mathur, S. & Jain, P. "*Computer Applications in Business*" Galgotia Publishing Company, Delhi.
6. Sharma, S.K. & Bansal, M. "*Computer Applications in Business*" Taxmann, Delhi.

7. Walkenbach, J. *“MS Excel 2016, Bible”*. John Wiley & Sons, USA.

**Note: Suggested Readings will be updated and uploaded on college website from time to time.**

**B.A. (VS) Modern Office Management**  
**Financial Accounting**  
**DSC-2.3 [BC: DSC- 1.3]**

**Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

**Learning Outcomes**

**The learning outcomes** of this course are as follows:

1. apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerized accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. prepare the accounts for Inland Branches, Departments and Leases.

**SYLLABUS OF DSE-2.3**

**Unit 1: Theoretical Framework and Accounting Process:**

**(6 hours)**

**(A) Theoretical Framework**

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.
- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.
- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAAP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.

- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.

**(B) Accounting Process**

From the recording of a business transaction to the preparation of trial balance including adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

**Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory: (9 hours)**

- (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (b) Revenue recognition with reference to AS 9.
- (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.
- (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

**Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations: (9 hours)**

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations

**Unit 4: Accounting for Inland Branches, Departments and Leases: (12 hours)**

- (a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System
- (b) Accounting for Departments (excluding Mark-up Account)
- (c) Accounting for Leases with reference to AS 19

**Unit 5: Computerized Accounting Systems: (9 hours)**

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating

Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

**Notes:**

- (1) The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
- (2) Any revision of the relevant Indian Accounting Standard/Accounting Standard would become applicable.

**Practical Exercises:**

**(30 hours)**

The learners are required to:

1. download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein.
2. collect and examine the balance sheets of business Organisations to study how these are prepared.
3. examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. prepare financial statements manually and using appropriate software.
6. prepare accounts of Inland Branches.
7. collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

**Suggested Readings:**

- Anthony, R. N., Hawkins, D., & Merchant, K. A. "Accounting: Text and Cases" McGraw-Hill Education India.
- Dam, B. B., & Gautam, H. C. "Financial Accounting" Gayatri Publications, Guwahati.
- Goldwin, N., Alderman, W., & Sanyal, D. "Financial Accounting" Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. "Financial Accounting" Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. "Introduction to Financial Accounting" Pearson Education, London.
- Kumar, A. "Financial Accounting" Singhal Publication.
- Lal, J., Srivastava, S. & Abrol. Shivani. "Financial Accounting Text & Problems" Himalaya Publishing House, Mumbai.
- Lt Bhupinder "Financial Accounting – Concepts and Applications" Cengage.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting" Vikas Publishing House Pvt. Ltd., New Delhi.

- Monga, J. R. & Bahadur, R. “*Financial Accounting: Concepts and Applications*” Scholar Tech Press, New Delhi.
- Sah, R.K. "Concept Building Approach to Financial Accounting" Cengage Learning India Pvt. Ltd.
- Sehgal, A. & Sehgal D. “*Fundamentals of Financial Accounting*” Taxmann.
- Sehgal, D. “*Financial Accounting*” Vikas Publishing House Pvt. Ltd., New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. “*Advanced Accounts. Vol.-I.*” Sultan Chand Publishing, New Delhi.
- Tulsian, P. C. “*Financial Accounting*” S CHAND LTD., New Delhi.

**Additional Resources:**

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department’s website.**

**Assessment Method:**

1. There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
2. Examination scheme for computerized accounting system: Practical for 20 marks. The Practical Exam. will be for one hour.
3. Theory Exam. shall carry 55 marks and will be for 2 ½ hours duration. Internal Assessment will be 25 Marks.