

**THE STRUCTURE OF THE SYLLABUS UNDER FYUGP FOR COMMERCE WITH MAJOR  
ACCOUNTING & FINANCE (Up to 3<sup>rd</sup> Year/ 6<sup>th</sup> Sem)**

Year	Semester	Paper Type	Paper code	Paper Title	Marks	Credit
1 <sup>st</sup> Year	Sem. - I	Major	UACFMAJ11001	<b>FINANCIAL ACCOUNTING</b>	75	4
		Minor	UACFMIN11001	<b>BUSINESS MATHEMATICS - I</b>	75	4
		SEC	UACFSEC11001	<b>ENTREPRENEURSHIP DEVELOPMENT AND START-UPS</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL A</i>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
		VAC	UINDVAC1002A UDIMVAC1002B	<i>ANY ONE FROM THE FOLLOWING: UNDERSTANDING INDIA DIGITAL MARKETING</i>	100	4
	Sem. - II	Major	UACFMAJ12002	<b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>	75	4
		Minor	UACFMIN12002	<b>BUSINESS STATISTICS - I</b>	75	4
		SEC	UACFSEC12002	<b>MODERN OFFICE MANAGEMENT</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL B</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
		VAC	UENVVAC10001	<i>ENVIRONMENTAL EDUCATION</i>	100	4
2 <sup>nd</sup> Year	Sem. - III	Major	UACFMAJ23003	<b>ADVANCED FINANCIAL ACCOUNTING</b>	75	4
		Major	UACFMAJ23004	<b>CORPORATE ACCOUNTING</b>	75	4
		Major	UACFMAJ23005	<b>BUSINESS LAWS</b>	75	4
		Minor	UACFMIN23003	<b>DIGITAL FLUENCY</b>	75	4
		SEC	UACFSEC23003	<b>BUSINESS OPERATIONS OF MSMEs</b>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
	Sem. - IV	Major	UACFMAJ24006	<b>INCOME TAX LAW AND PRACTICES</b>	75	4
		Major	UACFMAJ24007	<b>INDIAN FINANCIAL SYSTEM</b>	75	4
		Major	UACFMAJ24008	<b>COST ACCOUNTING-I</b>	75	4
		Minor	UACFMIN24004	<b>BUSINESS STATISTICS - II</b>	75	4
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL C</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
3 <sup>rd</sup> Year	Sem. - V	Major	UACFMAJ35009	<b>MANAGEMENT ACCOUNTING</b>	75	4
		Major	UACFMAJ35010	<b>COMPANY LAW</b>	75	4
		Major	UACFMAJ35011	<b>BANKING LAWS AND PRACTICES</b>	75	4
		Major	UACFMAJ35012	<b>COST ACCOUNTING-II</b>	75	4
		Minor	UACFMIN35005	<b>BUSINESS MATHEMATICS - II</b>	75	4
		IADR		<i>INTERNSHIP</i>		
	Sem. - VI	Major	UACFMAJ36013	<b>GST AND CUSTOMS DUTY</b>	75	4
		Major	UACFMAJ36014	<b>FINANCIAL MANAGEMENT</b>	75	4
		Major	UACFMAJ36015	<b>FINANCIAL INCLUSION AND FINANCIAL LITERACY</b>	75	4
		Major	UACFMAJ36016	<b>AUDITING</b>	75	4
Minor	UACFMIN36006	<b>MICRO ECONOMICS</b>	75	4		

**THE STRUCTURE OF THE SYLLABUS UNDER FYUGP FOR COMMERCE WITH MAJOR  
MANAGEMENT (Up to 3<sup>rd</sup> Year/ 6<sup>th</sup> Sem)**

Year	Semester	Paper Type	Paper code	Paper Title	Marks	Credit
1 <sup>st</sup> Year	Sem. - I	Major	UMNGMAJ11001	<b>FINANCIAL ACCOUNTING</b>	75	4
		Minor	UMNGMIN11001	<b>BUSINESS MATHEMATICS - I</b>	75	4
		SEC	UMNGSEC11001	<b>ENTREPRENEURSHIP DEVELOPMENT AND START-UPS</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL A</i>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
		VAC	UINDVAC1002A UDIMVAC1002B	<i>ANY ONE FROM THE FOLLOWING: UNDERSTANDING INDIA DIGITAL MARKETING</i>	100	4
	Sem. - II	Major	UMNGMAJ12002	<b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>	75	4
		Minor	UMNGMIN12002	<b>BUSINESS STATISTICS - I</b>	75	4
		SEC	UMNGSEC12002	<b>MODERN OFFICE MANAGEMENT</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL B</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
		VAC	UENVVAC10001	<i>ENVIRONMENTAL EDUCATION</i>	100	4
2 <sup>nd</sup> Year	Sem. - III	Major	UMNGMAJ23003	<b>ADVANCED FINANCIAL ACCOUNTING</b>	75	4
		Major	UMNGMAJ23004	<b>CORPORATE ACCOUNTING</b>	75	4
		Major	UMNGMAJ23005	<b>BUSINESS LAWS</b>	75	4
		Minor	UMNGMIN23003	<b>DIGITAL FLUENCY</b>	75	4
		SEC	UMNGSEC23003	<b>BUSINESS OPERATIONS OF MSMEs</b>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
	Sem. - IV	Major	UMNGMAJ24006	<b>INCOME TAX LAW AND PRACTICES</b>	75	4
		Major	UMNGMAJ24007	<b>INDIAN FINANCIAL SYSTEM</b>	75	4
		Major	UMNGMAJ24008	<b>COSTING FOR MANAGERS</b>	75	4
		Minor	UMNGMIN24004	<b>BUSINESS STATISTICS - II</b>	75	4
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL C</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
3 <sup>rd</sup> Year	Sem. - V	Major	UMNGMAJ35009	<b>MANAGEMENT ACCOUNTING</b>	75	4
		Major	UMNGMAJ35010	<b>COMPANY LAW</b>	75	4
		Major	UMNGMAJ35011	<b>HUMAN RESOURCE MANAGEMENT</b>	75	4
		Major	UMNGMAJ35012	<b>PRINCIPLES OF MARKETING MANAGEMENT</b>	75	4
		Minor	UMNGMIN35005	<b>BUSINESS MATHEMATICS - II</b>	75	4
		IADR		<i>INTERNSHIP</i>		
	Sem. - VI	Major	UMNGMAJ36013	<b>GST AND CUSTOMS DUTY</b>	75	4
		Major	UMNGMAJ36014	<b>FINANCIAL MANAGEMENT</b>	75	4
		Major	UMNGMAJ36015	<b>RETAIL MANAGEMENT</b>	75	4
		Major	UMNGMAJ36016	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	75	4
		Minor	UMNGMIN36006	<b>MICRO ECONOMICS</b>	75	4

SEC (Skill Enhancement Course), MDC (Multidisciplinary Course), AEC (Ability Enhancement Course, VAC (Value Added Course), IADR (Internship/ Apprenticeship/ Research/ Dissertation), MSMEs (Micro, Small and Medium Enterprises), MIL (Modern Indian Language)

Pool A/B/C: See the list of the papers in the FYUGP REGULATIONS of the North Bengal University.

## Semester: I

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UACFMAJ11001 &amp; UMNGMAJ11001</b>	<b>FINANCIAL ACCOUNTING</b>	Major	75	4	50

**Objective:** *The objective of this course is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.*

**Course Outcome:** *On successful completion of the course, the students will be able to understand the theoretical framework of accounting. It will demonstrate the ability to prepare financial statements of profit seeking and non-profit seeking concerns.*

### **Contents:**

#### **Unit I: Conceptual Framework and Accounting Process (Lectures: 6)**

- (a) Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis accounting; Capital and revenue expenditures and receipts;
- (b) Accounting Concepts: entity, accrual, cost, dual aspect, going concern, money measurement, periodic, revenue recognition, realization, matching; Accounting conventions: full disclosure, consistency, materiality, Conservatism; Concept on Accounting Standards;
- (c) Accounting process: recording of transactions, preparation of trial balance including adjusting, transfer and closing entries.

#### **Unit II: Accounting for Depreciation, Reserves and Provisions (Lectures: 6)**

- (a) Depreciation: meaning, reasons, factors, different methods; Change in the method of depreciation;
- (b) Reserve: meaning, types; Reserve fund; Provisions: meaning, accounting; reserves vs. provisions

#### **Unit III: Financial Statements (Lectures: 12)**

Financial Statements of Non-Profit Organization, Sole Proprietorship and Partnership business

#### **Unit IV: Consignment, Joint Venture and Sale or Return (Lectures: 12)**

- (a) Consignment: Concepts, Features, Accounting treatments in the books of the consignor and consignee.
- (b) Joint Venture: Concepts, Features, Accounting procedures under different methods;
- (c) Sale or return: Concepts and Accounting procedures.

#### **Unit V: Insurance Claim (Lectures: 10)**

- (a) Loss of Stock: Concept and Computation.

(b) Loss of Profit: Concept and Computation.

### **Unit VI: Control Ledger (Lectures: 4)**

Concepts and Accounting procedures: Self Balancing & Sectional Balancing.

#### **Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Course Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi
11. M. Haniff & A. Mukherjee, *Financial Accounting 2<sup>nd</sup> Edition*
12. Basu & Das, *Financial Accounting*, Rabindra Library
13. SP Jain & K.L Narang, *Financial Accounting*, Kalyani Publishers
14. Prof. Amitabha Basu & Sibasish Dutta, *Financial Accounting*, Tee Dee publications (P) Ltd.

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UACFMIN11001 &amp; UMNGMIN11001</b>	<b>BUSINESS MATHEMATICS-I</b>	Minor	75	4	50

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools and their applications to business and economic situations.

**Course Outcome:** On successful completion, the students will be able to apply various mathematical tools to make relevant business decisions.

#### **Contents:**

### **Unit I: Arithmetic (Lectures 12)**

- (a) Ratio and Proportion
- (b) Variation
- (c) Permutation and Combination
- (d) Arithmetic and Geometric Progression
- (e) Mathematical Reasoning- Basic Application

## Unit II: Algebra (Lectures 13)

- (a) Indices
- (b) Surds
- (c) Binomial Theorem
- (d) Logarithm
- (e) Theory of Quadratic Equation

## Unit III: Mathematics of Finance (Lectures 13)

- (a) Compounding Interest: Compounding and discounting of a sum using different types of rates.
- (b) Annuities: Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.
- (c) Concept and Calculation of Equated Monthly Installment (EMI).

## Unit IV: Coordinate Geometry (Lectures: 12)

- (a) Concepts of coordinate geometry, graphs of linear equations. Distance formula. Section formula (internal division)
- (b) Straight Line

### **Suggested Readings:**

1. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
2. R.G.D. Allen, *Mathematical Analysis For Economists*
3. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
4. N.G. Das & J.K Das, *Business Mathematics & Statistics*
5. Thukral, J.K., *Mathematics for Business Studies*.
6. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
7. Soni, R.S., *Business Mathematics*. Ane Books, NewDelhi.
8. Singh J. K., *Business Mathematics*. Himalaya Publishing House.
9. S.K. Nag, *Business Mathematics & Statistics*, Kalyani Publisher.
10. S.N. Dey, *Business Mathematics*, Chhaya Prakashani.
11. R.K. Ghosh and S. Saha, *Business Mathematics and Statistics*, New Central Book Agency (P) Ltd.
12. *Fundamentals of Business Mathematics and Statistics*, ICMAI Study Material.
13. Sri Harsha Baidya, *Business Mathematics and Statistics*, Tee Dee Publications (P) Ltd.

<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UACFSEC11001 &amp; UMNGSEC11001</b>	<b>ENTREPRENEURSHIP DEVELOPMENT AND START-UPS</b>	SEC	75	3	40

**Objective:** *The purpose of the course is to orient the learner towards entrepreneurship as a career option and to imbibe creative thinking in their behaviour.*

**Course Outcome:** *On successful completion of the course, the students will be able to familiarize themselves with the mechanism of setting up, mobilising fund, monitoring and maintaining an Enterprise. They will also gather knowledge about the various incubating activities provided by the Government.*

**Contents:**

**Unit I: Introduction (Lectures: 12)**

Entrepreneurship - Meaning, elements, determinants and importance of entrepreneurship and creative behavior, entrepreneurship as a response to the problems of society and workplace; Dimensions of entrepreneurship - intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. Entrepreneurial stimulation and sustainability; requirement, availability and access to finance; marketing assistance; technology and industrial accommodation; role of industries/entrepreneurs' associations and self-help groups in entrepreneurial activity.

**Unit II: Business Plan Preparations (Lectures: 10)**

Sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies.

**Unit III: Start-ups & Its Financing (Lectures: 10)**

Meaning, Features, Types of Start-ups, Ideation, Design thinking; Entrepreneurship lessons for Start-ups; 3- Pillars to Initiate start-up (Handholding, Funding & Incubation); Meaning, Definition and Nature of E – Start-ups, Challenges and Steps of Launching Online Business.

Financing of Start-ups: Feasibility Analysis- The cost & process of raising capital, Unique Funding issues of a High-tech Ventures – funding with equity. Financing with debt, funding strategies with bootstrapping, Crowd funding, Venture Capital; Angel Investors.

**Unit IV: Incubation Support to Start-ups and Government Initiatives (Lectures: 8)**

Meaning & definition of Incubation support, role and functions of business incubators, objectives & functions of Incubation Centres, Role of Incubators in start-up policy. Start-up India Initiative, Seed Fund, ASPIRE, SAMRIDDHI Scheme, Mudra Scheme, ATAL Innovation Mission.

*Skill Developments Activities:* ☐ Visit any business organization and prepare a report on overall business management & organizational structure ☐ Analyse the leadership styles of any select five companies of different sectors. ☐ Prepare a Business Plan for start-ups. ☐

List out major Start-ups incubators in your State ☐ Visit to Nearest Bank or Financial institution and prepare a Report on Financial Incentives Provided to start-ups☐ Write a brief case study on the online start-up in India ☐ Any other activities, which are relevant to the course.

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co. Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.
11. Sabhita Joshi, *Entrepreneurship, Innovations and Start-ups in India*, New Century publications.
12. Pankaj Goyal, *Before You Start Up: how to prepare to make your start-up dream a reality*, Fingerprint Publication, New Delhi.
13. Joginder Rohilla, *Art of Starting Up*, Asia Pacific Holdings (P) Ltd.
14. B. Chandra and B. Biswas, *Entrepreneurship Development and Business Ethics*, Tee Dee Publications (P) Ltd.

**Semester: II**

Course code	Course Title	Type	Marks	Credit	Lectures
UACFMAJ12001 & UMNGMAJ12001	<b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>	Major	75	4	50

**Objective:** The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.

**Course Outcome:** On successful completion of the course, the students will be able to bring out the relevance of management in today’s knowledge era which in turn will help to design strategic plans for various organizations for the attainment of organizational goals.

**Contents:**

**Unit I: Introduction (Lectures: 13)**

- (a) Management: Concept, Definition, Scope, Levels and Significance.
- (b) Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioural Approach; Systems Approach; Contingency Approach-Peter F. Drucker, Michael Porter, Senge and C.K. Prahalad.

## **Unit II: Planning and Organizing (Lectures: 26)**

- (a) Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
- (b) Strategic Planning: Concept, Process, Importance and limitations
- (c) Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix)
- (d) Decision-Making: Concept, Process, Types
- (e) Organizing: Concept, Process, Significance; Organizational Structure– Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization.

## **Unit III: Directing and Coordinating (Lectures: 16)**

- (a) Directing: Concept, Features, Importance and Limitations.
- (b) Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Herzberg.
- (c) Staffing: Concept and Process.
- (d) Leadership: Concept, Importance, Qualities of a successful leader, Theories- Likert, Blake and Mouten, House's Path Goal theory.
- (e) Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, overcoming barriers to communication.
- (f) Coordinating: Concept, Feature, Importance, Internal and External Coordination.

## **Unit IV: Controlling (Lectures: 10)**

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control.

### ***Suggested Readings:***

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London
11. Sharma & Gupta, *Management Principle and Applications*, Kalyani Publishers
12. S.K. Debnath and S.P. Datta, *Principles and Practice of Management*, Tee Dee Publications (P) Ltd.



<i>Course code</i>	<i>Course Title</i>	<i>Type</i>	<i>Marks</i>	<i>Credit</i>	<i>Lectures</i>
<b>UACFMIN12002 &amp; UMNGMIN12002</b>	<b>BUSINESS STATISTICS - I</b>	Minor	75	4	50

**Objective:** *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

**Course Outcome:** *On successful completion of the course, the students will understand the basic statistical methods for business data analysis to take right business decisions.*

**Contents:**

**Unit I: Introduction (Lectures: 9)**

- (a) Statistics: meaning, characteristics and limitations; variable and attribute; primary data and secondary data; population and sample; discrete and continuous data.
- (b) Collection of data; tabulation of data; diagrammatic representation of data: Line diagram, bar diagram, pie diagram.
- (c) Frequency distribution of discrete and continuous data; graphical representation of frequency distribution: histogram, frequency polygon, ogive.

**Unit II: Univariate data analysis (Lectures: 14)**

- (a) Meaning, importance, limitations and calculation of different measures of central tendency: A.M., G.M., H.M., Median, Mode; Properties of A.M. and G.M.; Relation between A.M., Median, Mode and A.M., G.M., H.M.; Partition Values: Quartiles, deciles, percentiles.
- (b) Meaning, importance and calculation of different measures of dispersions: range, quartile deviation, mean deviation, standard deviation; properties of S.D.; relative measures of dispersion.
- (c) Moments; Skewness; Kurtosis.

**Unit III: Bivariate data analysis (Lectures: 15)**

- (a) Correlation: Scatter diagram, Meaning of Correlation, Simple Correlation; Properties; Rank Correlation
- (b) Regression: Regression lines, Regression equations, Principle of least squares and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.

**Unit IV: Index number (Lectures: 12)**

- (a) Meaning and uses; Methods of Construction of price and quantity index numbers (simple and aggregative), Important share price indices including BSE SENSEX and NSE NIFTY, Cost of Living Index.
- (b) Tests of adequacy of index numbers, Chain-Base index number, Base shifting.

**Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7<sup>th</sup> ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.
9. N.G. Das, *Statistical Methods (Vol I, II)*.
10. S.K. Nag, *Business Math & statistics*, Kalyani Publishers
11. Sri Harsha Baidya, *Business Mathematics and Statistics*, Tee Dee Publications (P) Ltd.

Course code	Course Title	Type	Marks	Credit	Lectures
UACFSEC12002 & UMNGSEC12002	<b>MODERN OFFICE MANAGEMENT</b>	SEC	75	3	40

**Objective:** To impart knowledge about the modern office appliances and to communicate with different stakeholders using modern techniques.

**Course Outcome:** On successful completion of the course, the students will be able to learn the new methods of office management, day to day business communication techniques and also the uses of modern office appliances.

**Unit I: Introduction**

Meaning and importance of modern office, Office Management–Concepts, Definition, Nature & Scope, Elements and Functions. Changing Office view – Past, Present & Future; Importance and Principles office location & Lay-out; New Trends in office layout under modern office management context. Meaning, importance, factors of good office environment, Modern Office Manager - Functions, Duties and Responsibilities

**Unit II: Modern Office Systems and Office Services**

Meaning and objectives of office system, advantages of office system; Office Routine – Meaning and Importance; Flow of work – Meaning, Significances and difficulties. Planning and scheduling of office work. Measurement of office work – Meaning, Needs, advantages and difficulties. Centralization and decentralization of office service – Meaning, Advantages & Disadvantages. Mail Service – Management of mail. Inward & Outward mail routines

### **Unit III: Office Management, office appliances and Office Manuals**

Office Management –meaning and essentials of good filing system, classification of files; Management of office stationery – Need and principles of stationery control, storing & issuing stationery; Office Appliances -Importance of types of Office Appliances and Machines i.e. Computers, Printers, Laptop, Wi fi System, Internet facility, Fax, Scanner, video conferencing equipment, Telephone facility, office furniture. Office Manuals - sources, types and advantages of office manuals; classification of reports and basic Principles of writing reports

### **Unit IV: Office Personnel Communication and welfare**

Definition, objectives and principles of effective communication; audience analysis; formal and informal communication; modern forms of communication – through fax, e-mail, video conferencing and social media; barriers to business communication; role of AI in business communication. Staff welfare, health & safety arrangements in office and grievances handling system.

*Skill Development Activities:* ☐ Visit to any local office (Govt. or Private) of your area and prepare a report on overall office management procedure ☐ Analyse the nature of communication of any five companies of different sectors. ☐ Prepare a suitable plan for modern office system and suggest an effective communication method that can be followed. ☐ List out major office appliances used by any three different categories of business houses☐ Visit to any nearest Bank or Financial institution of your area and prepare a report on the office filing procedure and mail management. ☐ Write a brief case study on the welfare activities followed by any organisation of your choice (e.g. tea manufacturing industry or any other manufacturing and/or service industry) ☐ Any other activities, which are relevant to the course

#### **Suggested Readings:**

1. *Office Management - Lefingwell& Robinson*
2. *Office Organization and Management - R. K. Chopda, Himalaya Publishing House, Bombay*
3. *Office Organization and Management - Reddy & Apponnaiah, Himalaya Publishing House, Bombay*
4. *Office Management - P. K. Ghosh, Sultan Chand and Son's, New Delhi.*
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