

## **MODERN OFFICE MANAGEMENT**

### **AUDITING**

**Paper Code : 6562**

**SEMESTER-V**

**Subject Code : 501**

**Time : 3 Hour**

**Max. Marks : 70**

**Theory Hour per week- 05**

**Practical Hour per week- 01**

**RATIONAL :** This syllabus specialized knowledge of business management and audit aspects. It became a part of the management team of an organization. The main objective of this subject to form an understanding of the principles underlying the theory of auditing of the regulatory framework of auditing and of practical audit approaches and techniques.

### **COURSE CONTENT :-**

#### **UNIT-I**

Auditing- Meaning & Definition, Objectives, Need of Audit, Types of Audit. Qualities of an Auditor.

#### **UNIT-II**

Internal Audit-Internal Check & Internal control, Difference between Internal Audit and Statutory Audit. Audit Programme: advantages & limitations.

#### **UNIT-III**

Vouching:- Meaning & Need, Essentials of Voucher. Types of Vouchers, Vouching of Business transactions. Procedure of cash book vouching.

#### **UNIT-IV**

Verification and Valuation of Assets and Liabilities:- Meaning & Need of Verification. Procedure regarding verification. Valuation of Different types of Assets and Liabilities.

#### **UNIT-V**

The Audit of Limited Companies :- Appointment of an Auditor. Rights and Duties of an Auditor. Preliminaries and preparation before Audit. Auditor's report.

### **SUGGESTED READING**

1. Tandon, B.N.-Principles of Auditing, S. Chand & sons New Delhi.
2. Sharma, T.R.-Auditing Principles & Problems, Sahitya Bhavan Agra.
3. अंकुषण- डॉ. ँस.ँस.शुकुलल, सलहलतुतु डुवन आगरल ।
4. अंकुषण- ऑन ँवं खणुडेलवल, रडेश डुक डलडु ऑडडुर ।
5. अंकुषण - डॉ. डंकऑ ऑन, संऑड डुरकलशन, ऑडडुर ।

## **MODERN OFFICE MANAGEMENT**

### **INCOME TAX-I**

**Paper Code : 6563**

**SEMESTER-V Subject Code : 502**

**Time : 3 Hour**

**Max. Marks : 70**

**Theory Hour per week- 06**

**Practical Hour per week- 02**

**RATIONAL :-** It is important that student should know direct taxation system in India. They will understand the heads and sources of income and its calculation in this subject. Half portion of income tax is introduced in 5th semester. This curriculum provides and builds student confidence in taxation field. They easily calculate the income from salary, house property and business and profession. This curriculum may take the help of student to acquire the good job in competition environment.

### **COURSE CONTENT :**

#### **Unit-I**

***Income Tax:*** An Introduction and important Definitions residence and tax liability exemptions from tax

#### **Unit-II**

***Income From Salaries-*** Meaning of salary, Different types of Salary, Different types of Allowance, Perquisites, Profit in Lieu of Salary, Provident Fund, Deductions from Salary. Practical Problems.

#### **Unit-III**

***Income From Salaries (Retirement)*** - Gratuity, Pension and Computation of Pension, Earned leave Salary, Compensation on Retrenchment, Compensation on Voluntary Retirement, Amount received from Provident Fund. Practical Problem.

#### **Unit-IV**

***Income From House Property*** - Introduction, Annual Value, Deduction of Income from House Property. Practical Problem.

#### **Unit-V**

***Profits and Gains of Business or Profession*** - Introduction, Important rules of Profits of Business or Profession, Calculation of Profit of Business or Profession, Allowed & Disallowed Deduction. Practical Problem.

LIST OF PRACTICAL/TUTORIALS :

- . Demonstration of various types of Income.
- . Calculation of Taxable Allowances.
- . Calculation of Perquisites.
- . Calculation of Gratuity, Pension.

REFERANCE BOOK :

आयकर एवं कर विधान— डॉ. एच.सी मेहरोत्रा, साहित्य भवन पब्लिकेशन आगरा ।  
आयकर— श्रीपाल सखलेचा, सतीश प्रिंटर एण्ड पब्लिशर्स इन्दौर ।  
Income Tax- Dr. H.C. Mehrotra, Sahitya Bhawan Publication, Agra.

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## **MODERN OFFICE MANAGEMENT** **DATABASE MANAGEMENT**

**Paper code:6564**

**SEMESTER-V Subject code : 503**

**Time : 3 hours**

**Max. marks : 70**

**Theory Hour per week- 02**

**Practical Hour per week- 08**

**RATIONAL :** *This subject offers perspectives on database, based on the storage of data as tables. This is followed by a theory of relations, applied to the representation of models of data, and practical implementation in the database. Design and use of database systems is also covered using M.S ACCESS. This course is an introduction to relational database management systems. Students will use a relational database management system to create and maintain a database. Students will create filters, sorts, queries, forms, and reports. Emphasis will be placed on the skills needed to meet user requirements*

### **COURSE CONTENT :**

#### **Unit I**

**Introduction Access 2007 :** Data, information, database, DBMS, Need of DBMS, characteristics of DBMS, RDBMS Terminologies, Open & Close a Database, Use the Ribbon, Use Toolbar, Use Database Objects, Use Navigation Pane, Open a Database Object, Dialog Box. Keys- primary, foreign, candidate, alternate, composite etc. Database user, DBA, data types, validation and constraints.

#### **Unit II**

**Creating Tables :** Use Database Templates, Create a Database, Design Tables, Create a Table in Datasheet View, Create a Table in Design View, Add Field Names, Assign Data Types, Save a Table, Add a Field Description, Set a Primary Key, Field Properties.

**Editing Tables :** Change Row Height & Column Width, Change Font Attribute, Change Cell Effect, Use Alternate Background Colors, Select, Move, Hide, Unhide & Freeze a Column. Filter.

**Relationships :** Use Related Tables, Types of Relationship, Create a Relationship between Tables, Set Referential Integrity, View Subdatasheets, Delete a Join Line.

#### **Unit III**

**Using Simple Queries :** Use of Queries, Ways to create Queries in MS Access. Types of Queries.

**Modifying Query Results :** Sort a Query, Add Criteria to a Query.

**Using Operators in Queries :** Use Comparison Operators, Use an & Condition, Use an Or Condition, Use the Between & Operator, Use a Wildcard Character.

## Unit IV

**Creating Basic Forms :** Need of Form, Add a Record using a Form, Use the Calendar for Date Picking, Use the Form Wizard, View Records in a Form, Print Records in a Form, Base a Form on a Query. Creating Sub Forms.

**Using Advanced Form Design :** Use /advantages of form Forms – creating process Forms Controls - Text Box, List Box etc. master Detail Form Single Record & Multi Record Forms Form Wizards, Use Forms in Design View, Create a Combo Box, Edit List Items, Create a List Box, Create an Option Group, Add a Logic Control, Set the Tab Order Automatically, Set the Tab Order Manually, Add a Form Header & Footer, Create a Form.

## Unit V

**Using Advanced Report Design (Time Permitting) :** Add Report Sections in Design View, Create a Calculated Control, Create a Running Summary, Insert a Date/Time Control, Insert a Page Break, Change the Report Margins, Use the Label Wizard, Create a Report without Using a Wizard.

**Creating Basic Reports :** Use Report Button, Use Print Preview, Print Pages of a Report, Report Wizard, Change Views in a Report, Group & Summarize Report Data, Base a Report on a Query.

**Creating Macros :** Working with Macros, Opening the Macro Tools Window, Creating a Macro, Displaying Macro Design Arguments, Assigning an Argument to an Action, Saving a Macro, Using Single Step Mode for Testing, Running a Macro, Editing an Existing Macro.

**Using Switchboard :** Use of Switchboard, Creating Switchboard, Edit Switchboard, Application design using access,

## List of EXPERIMENTS

1. Working With MS Access 2007.
2. Creating, Editing, Saving, Deleting Table.
3. Creating, Editing, Saving, Deleting Queries.
4. Creating, Editing, Saving, Deleting Forms.
5. Creating, Editing, Saving, Deleting Report.
6. Creating, Editing, Saving, Deleting Macros.
7. Creating, Editing, Saving, Deleting Switchboard.
8. Application design using access.

**Suggested Reference Books / Journals / Manuals/Codes of practices /Standards etc.**

1. An Introduction to Data Base System, Desai Bipin C/Galgotia Publication Pvt. Ltd. New Delhi.
2. MS Office 2007, Dr. S.S. Sriwastava, Ixmi Prakashan New Delhi.
3. M.S. Access 2007, Rutkosky, BPB Publication, New Delhi.
4. एम. एस. आफिस 2007, हेमन्त गोयल, BPB Publication, New Delhi.
5. एम. एस. एक्सेस 2007, हेमन्त गोयल, BPB Publication, New Delhi.

**MODERN OFFICE MANAGEMENT**  
**STENOGRAPHY-III (HINDI)**

**Paper code: 6565**

**SEMESTER-V Subject code : 511**

**Time : 1 hours**

**Max. marks : 100**

**Theory Hour per week- 02**

**Practical Hour per week- 08**

1) **RATIONALE** : It is felt that with the repeated practice of the course contents, which are quite varied in nature, will be of great assistance in preparing the student for speed examination by various examining bodies as well. With the help of these contents, student will be in a position to take dictation @ 80 w.p.m. Speed, which is desirable.

**2) DISTRIBUTION OF HOURS :**

S.N.	DISCRIPTION	HOURS
1	साधारण संक्षिप्त संकेत	20
2	विभागीय शब्दों का डिक्टेसन	20
3	नवीन शब्दों का डिक्टेसन	10
4	गति अभ्यास	40
TOTAL		90

**3) DETAILED COURSE CONTENTS :**

**PRACTICAL PAPER :-**

**TOTAL MARKS- 100**

**PASSING MARKS- 40**

**TIME : ONE HOURS**

ऋषि प्रणाली के अभ्यास क्रमांक 57 से 75 के अभ्यासों से एक मीटर 400 शब्दों का डिक्टेसन हेतु 80 शब्द प्रति मिनट की गति से 5 मिनट में दिया जायेगा । लिप्यांतर सहित कुल समय एक घंटा दिया जायेगा ।

**प्रश्न पत्र तैयार करते समय ध्यान देने योग्य बातें :-**

**प्रेक्टिकल प्रश्नपत्र:-**

- अ. लिप्यांतर केवल कम्प्यूटर से ही किया जायेगा ।
- ब. डिक्टेसन 5 मिनट में दिया जायेगा तथा लिप्यांतर सहित कुल समय एक घंटा का होगा ।
- स. **प्रत्येक एक गलती पर एक अंक काटा जायेगा ।**
- द. गलतियों में शब्दों का गलत लिखा जाना, मात्राओं की गलतियां, वाक्य छोड़ा जाना, अधिक वाक्य लिखना, दिये गये डिक्टेसन के अतिरिक्त टाइप करना, पूरा डिक्टेसन टाइप न किया जाना, स्टेनो की कॉपी में हिन्दी में लिखा जाना एवं टायपिंग की गलतियां भी शामिल होगी ।
- इ. उत्तीर्ण होने के लिए 40 अंक पाना आवश्यक होगा ।



#### **4) INSTRUCTIONAL STRATEGIES:**

1. Regular assignment should be given on every topic of the syllabus.
2. Small project work should be given to group of student on some topics of common use.
3. Arrange expert lecturer by the expert teachers.
4. Assessment will be given during the session.
5. Speed tests @80 w.p.m. Assign can be given in group for mutual checking of the speed.

#### **J) SUGGESTED LEARNING RESOURCES:**

##### **(a) Reference Books:**

1. हिन्दी संकेत लिपि, ःषिलाल अग्रवाल ;ःषि प्रणालीद्ध

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**MODERN OFFICE MANAGEMENT**  
**STENOGRAPHY-III (ENGLISH)**

**Paper code: 6566**

**SEMESTER-V**

**Subject code : 512**

**Time : 1 hours**

**Max. marks : 100**

**Theory Hour per week- 02**

**Practical Hour per week- 08**

**RATIONALE :** It is felt that with the repeated practice of the course contents, which are quite varied in nature, will be of great assistance in preparing the student for speed examination by various examining bodies as well. With the help of these contents, student will be in a position to take dictation @ 80 w.p.m. Speed, which is desirable.

**2) DISTRIBUTION OF COURSE & HOURS :**

S.N.	CHAPTER	HOURS
1.	Advanced Phraseography, Speed Dictation	<b>18</b>
2.	Business Phrases and Political Phrases, Speed Dictation	<b>18</b>
3.	Banking, Stock broking, Insurance and Shipping Phrases, Speed Dictation	<b>18</b>
4.	Technical, Railway and Legal Phrases, Speed Dictation	<b>18</b>
5.	Theological Phrases, Special List of Words, Speed Dictation	<b>18</b>
	<b>TOTAL</b>	<b>90</b>

**EXAMINATION SCHEME**

**PRACTICAL PAPER :-**

**TOTAL MARKS- 100**

**PASSING MARKS- 40**

**TIME : ONE HOURS**

**PRACTICAL:**

1. 400 words dictation @ 80 W.P.M. in 5 min. from pitman shorthand instructor book : From **Chapter XXXIV to XLIII i.e. Exercise 145 to 231.**
2. Transcription should be in Computer only.
3. Time for transcription for dictation should be 1 hour including the time of dictation.
4. Maximum Marks for exam is 100 and the passing mark will be 40 marks.
5. One mark should be deducted by one mistake.

**PRACTICAL STRATEGIES:**

1. Regular assignments should be given on every topic of the syllabus.
2. Small project work should be given to group of students on some topics of common use.
3. Arrange expert lectures on the subject.
4. Assessment of term work of conduction of minimum two progressive test during the session.
5. Speed tests @80 w.p.m. In group and mutual checking of the speed.

6. Assessment work will be given during the session.

**Reference Books:**

- 1 Sir Isaac Pitman (Book) Isaac Pitman & Sons Ltd. Pitman House, London.
- 2 Pitman 5 minute speed Tests (Books) Isaac Pitman & Sons Ltd. Pitman House, London

**MODERN OFFICE MANAGEMENT**  
**TRAINING/TOURS/VISIT & REPORT WRITING**

**Paper code:**

**SEMESTER-V**

**Subject code : 504**

**Max. marks : 100**

**Duration : Four Weeks**

**(1<sup>ST</sup> July to 15 August)**

It is Proposed that a training/tours/visit programme will be organized during Vth sem for four weeks duration. Students will prepare a report on their observations and knowledge gained from these programs. (For valuations etc. please see scheme of study and examinations – vth sem)

Suggested Visit/Training/Tour Date : after fourth semester examination, 1<sup>st</sup> July up to 15<sup>th</sup> August Training/Tour/Visit will be of four weeks duration including report writing.

**MODERN OFFICE MANAGEMENT**

## **PROFESSIONAL ACTIVITIES**

### **V TH SEM**

#### **LIBRARY STUDY**

A student is required to refer to various Journals, News Papers and Periodicals in the Library Periods for preparation of her Seminar Topics. They will update their knowledge in current affairs by utilizing Library Periods. They may take the help of department faculties for the said purpose.