

### **GOVERNMENT OF TAMILNADU**

# **DIRECTORATE OF TECHNICAL EDUCATION**

# DIPLOMA IN MODERN OFFICE PRACTICE I YEAR

SEMESTER SYSTEM
L - SCHEME
2011 - 2012

I & II SEMESTER

**CURRICULUM DEVELOPMENT CENTRE** 

# STATE BOARD OF TECHNICAL EDUCATION **SYLLABUS**

# **DIPLOMA IN MODERN OFFICE PRACTICE I YEAR** (I & II SEMESTER) L SCHEME

**Chairperson:** Thiru Kumar Jayanth, I.A.S.,

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Chennai 600 025.

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# **DIPLOMA IN MODERN OFFICE PRACTICE**

(SEMESTER SYSTEM)

(Implements from 2011- 2012)

### L - SCHEME

(FIRST YEAR)

# REGULATIONS\*

### 1. Description of the Course:

### a. Full Time (3 years)

The Course for the full Time Diploma in Modern Office Practice shall extend over a period of three academic years, consisting of 6 semesters.

### 2. Condition for Admission:

Condition for admission to the diploma course shall be required to have passed in the S.S.L.C Examination of the Board of Secondary Education, Tamilnadu.

(Or)

The Anglo Indian High School Examination with eligibility for Higher Secondary Course in Tamilnadu

(Or)

The Matriculation Examination of Tamil Nadu.

(Or)

Any other Examination recognized as equivalent to the above by the Board of Secondary Education, Tamilnadu.

Note: In addition, at the time of admission the candidate will have to satisfy certain minimum requirements, which may be prescribed from time to time.

### 3. Admission to Second year (Lateral Entry):

A pass in HSC (Academic) or (Vocational) courses mentioned in the Higher Secondary Schools in Tamilnadu affiliated to the Tamilnadu Higher Secondary Board with eligibility for university Courses of study or equivalent examination, & Should have studied the following subjects

SI.		H.Sc Academic	H.Sc Vo	ocational
No	Courses	Subjects Studied	Subjects	s Studied
INO		Subjects Studied	Related subjects Vocational sub	Vocational subjects
1.	Diploma in Modern	English & Accountancy	English & Accountancy,	Accountancy & Auditing,
	Office	English &	•	
	000	Elements of Economics	English & Elements	Banking,

	Practice		of Economics		
		English &	English &	Business	
		Elements of Commerce	Management Principles	Management,	
			& Techniques,	Co-operative	
			•	Management,	
			English &		
			Typewriting	International Trade,	
				Marketing &	
				Salesmanship,	
				Insurance &	
				Material	
				Management,	
				Office Coerotory object	
				Office Secretary ship.	
l					

 Candidates who have studied Commerce Subjects are not eligible for Engineering Diploma Courses.

### 4. Age Limit: No Age limit.

### 5. Eligibility for the Award of Diploma:

No candidate shall be eligible for the Diploma unless he/she has undergone the prescribed course of study for a period of not less than 3 academic years in any institution affiliated to the State Board of Technical Education and Training, Tamilnadu, when joined in First Year and two years if joined under Lateral Entry scheme in the second year and passed the prescribed examination.

The minimum and maximum period for completion of Diploma Courses are as given Below:

Diploma Course	Minimum Period	Maximum Period
Full Time	3 Years	6 Years

### 6. Subjects of Study and Curriculum outline:

The subjects of study shall be in accordance with the syllabus prescribed from time to time, both in theory and practical. The curriculum outline for I, II Semester is given in Annexure - I

### 7. Examinations:

Board Examinations in all subjects of all the semesters under the scheme of examinations will be conducted at the end of each semester.

The sessional marks for all the subjects will be awarded on the basis of continuous internal assessment earned during the semester concerned. For each subject 25 marks are allotted for sessional marks and 75 marks are allotted for Board Examination.

### 8. Continuous Internal Evaluation:

### **For Theory Subjects:**

It has been decided to introduce Continuous Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i) Attendance 5 Marks

(Award of marks for attendance will be as per the range given below)

 1 Mark
 2 Marks
 3 Marks
 4 Marks
 5 Marks

ii) Test # 10 Marks

2 Tests each of 2 hours duration for a total of 40 marks are to be conducted. Out of which the best one will be taken and the marks to be reduced to:

05 marks

The Test – III is to be the Model test covering all the five units and the marks so obtained will be reduced to:

05 marks

Total 10 marks

TEST	UNITS	WHEN TO CONDUCT	MARKS	DURATION
Test I	Unit – I & II	End of 6 <sup>th</sup> week	40	2 Hrs
Test II	Unit – III & IV	End of 12 <sup>th</sup> week	40	2 Hrs
Test III	Model Examination - Compulsory Covering all the 5 Units. (Board Examination-question paper-pattern).	End of 16 <sup>th</sup> week	75	3 Hrs

### # - From the Academic year 2011-2012 onwards.

Question Paper Pattern for the Periodical Test : (Test -I & Test-II)

3 Questions from each unit out of which 2 Qns. to answer from each unit, each question carries 5 marks 2 X 2 X 5 ...... 20 marks

2 Questions from each unit out of which 1 Qn. to answer from each unit, each question carries 10 marks 2 X 1 X 10 ....

20 marks

al 40 marks

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Total

iii) Assignment 10 Marks

For each subject Three Assignments are to be given each for 20 marks and the average marks scored should be reduced for 10 marks

All Test Papers and assignment notebooks after getting the signature from the students must be kept in the safe custody in the Department for verification and audit. It should be preserved for 2 Semesters and produced to the flying squad and the inspection team at the time of inspection/verification.

### For Practical Subjects:

The Sessional mark Calculation for Practical subjects is to be done as follows:-

a) Attendance : **5 Marks** 

(Evaluation Pattern as same as Theory)

b) Procedure/ observation and tabulation/

Other Practical related Work : 10 Marks
c) Record writing : 10 Marks
TOTAL : 25 Marks

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- All the Experiments indicated in the syllabus should be completed and the same be given for final board examinations.
- The Record for every completed exercise should be submitted in the subsequent Practical classes and marks should be awarded for 20 for each exercise as per the above allocation.
- At the end of the Semester, the average marks of all the exercises should be calculated for 20 marks and the marks awarded for attendance is to be added to arrive at the sessional mark for Practical. (20+5=25 marks)
- All the marks entries for assignment, Test and attendance should be entered in the Personal Log Book of the staff, who is handling the subject. This is applicable to both Theory and Practical subjects.

### 9. English Communication Skill Practical:

The English Communication Practical with more emphasis is being introduced in IV Semester for Circuit Branches and in V Semester for other branches of Engineering. Much Stress is given on:

- Reading Skill
- Listening Skill
- Writing Skill
- Pronunciation
- Interview Techniques
- Writing Resumes

Sessional Mark ..... 25 Marks

#### 11. Scheme of Examinations:

The Scheme of examinations for subjects in the I, II, Semesters are given in Annexure - II.

### 12. Criteria for Pass:

- No candidate shall be eligible for the award of Diploma unless he/she has undergone the
  prescribed course of study successfully in an institution approved by AICTE and
  affiliated to the State Board of Technical Education & Training, Tamil Nadu and pass all
  the subjects prescribed in the curriculum.
- 2. A candidate shall be declared to have passed the examination in a subject if he/she secures not less than 40% in theory subjects and 50% in practical subject out of the total prescribed maximum marks including both the sessional and the Board Examination marks put together, subject to the condition that he/she secures at least a minimum of 30 marks out of 75 marks in the Board's Theory and a minimum of 35 marks out of 75 marks in the Board Practical Examinations.

### 13. Classification of successful candidates:

Classification of candidates who pass out the final examinations from April 2014 onwards (Joined in first year in 2011-2012) will be done as specified below.

### First Class with Distinction:

A candidate will be declared to have passed in **First Class with Distinction** if he/she secures not less than 75% of the aggregate marks in all semesters put together and passes all the above Semesters in the first appearance itself and completes all papers including that of I & II Semester within the stipulated period of study  $3/3\frac{1}{2}/4$  years (Full Time/Sandwich/Part Time) without any break in study.

### **First Class:**

A candidate will be declared to have passed in **First Class** if he/she secures not less than 60% of the aggregate marks in all semesters put together and completes all papers within the stipulated period of study 3/ without any break in study.

### Second Class:

All other successful candidates will be declared to have passed in **Second Class**.

### 14. Duration of a period in the Class Time Table:

The duration of each period of instruction 1 hour and the total period of instruction hours excluding interval and Lunch break in a day should be uniformly maintained as 7 hours corresponding to 7 periods of instruction (Theory & Practical).

# L - SCHEME DIPLOMA IN MODERN OFFICE PRACTICE

# **CURRICULUM OUTLINE**

# I SEMESTER

Subject		HOURS PER WEEK					
Code No.	SUBJECT	Theory	Tutorial	Practical	Total		
Code No.		Hours	/Drawing	Hours	Hours		
21001	Communication English-I	5	-		5		
21082	<b>Principles of Economics</b>	4	-		4		
21083	<b>Elements of Commerce</b>	4	-		4		
21084	Financial Accounting - I	5	-		5		
21085	Basics of Computer and C	5			5		
21003	Programming	3	•		3		
21086	C Programming Lab	-	-	5	5		
21087	Office Automation Lab-I	-		5	5		
	Typewriting English / Tamil	2			2		
	GTE Junior Paper I*		-	-			
	TOTAL	25	-	10	35		

<sup>\*</sup> Examination at the end of III Semester.

# **II SEMESTER**

Subject		HOURS PER WEEK					
Code No.	SUBJECT	Theory	Tutorial	Practical	Total		
Code No.		Hours	/Drawing	hours	Hours		
22001	Communication English-II	4	-		4		
22082	<b>Business Economics</b>	5	-		5		
22083	Business Organisation & Office Management	5	-		5		
22084	Financial Accounting - II	5	•		5		
22085	Modern Banking - I	5	-		5		
22086	Office Automation Lab-II	-	-	7	7		
	Typewriting English / Tamil GTE Junior Paper I*	4	-	-	4		
	TOTAL	28	-	7	35		

<sup>\*</sup> Examination at the end of III Semester.

# L - SCHEME DIPLOMA IN MODERN OFFICE PRACTICE SCHEME OF EXAMINATION

# I SEMESTER

		Examination	on Marks	Total Hours	Minimum for Pass	Duration of Exam. Hours
Subject Code No.	SUBJECT	Internal assessment Marks	Board Exam Marks			
21001	Communication English-I	25	75	100	40	3
21082	<b>Principles of Economics</b>	25	75	100	40	3
21083	<b>Elements of Commerce</b>	25	75	100	40	3
21084	Financial Accounting - I	25	75	100	40	3
21085	Basics of Computer and C Programming	25	75	100	40	3
21086	C Programming Lab	25	75	100	50	3
21087	Office Automation Lab-I	25	75	100	50	3
	Typewriting English / Tamil GTE Junior Paper I*	-	-	-	-	-
	TOTAL	175	525	700		

<sup>\*</sup> Examination at the end of III Semester.

# II SEMESTER

G 1: 4		Examination		E S	и и		
Subject Code No.	SUBJET	Internal assessment Marks	Board Exam Marks	Total Hours	Minimum for Pass	Duration of Exam Hours	
22001	Communication English-II	25	75	100	40	3	
22082	<b>Business Economics</b>	25	75	100	40	3	
22083	Business Organisation & Office Management	25	75	100	40	3	
22084	Financial Accounting - II	25	75	100	40	3	
22085	Modern Banking	25	75	100	40	3	
22086	Office Automation Lab-II	25	75	100	50	3	
	Typewriting English / Tamil GTE Junior Paper I*	-	-	-	-	-	
	TOTAL	150	450	600			

• Examination at the end of III Semester.

# **COMMUNICATION ENGLISH - I**

# COMMON WITH I YEAR DIPLOMA IN ENGINEERING & TECHNOLOGY I SEMESTER

PRINCIPLES OF ECONOMICS

# STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU DIPLOMA IN MODERN OFFICE PRACTICE – I YEAR SYLLABUS L-SCHEME

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 21082

Semester : I Semester

Subject Title : Principles of Economics

### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instru	ctions	Examination			
PRINCIPLES OF	Hours / Week	Hours / Semester		Marks		Duration
ECONOMICS	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	Duration
			25	75	100	3 Hrs

### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	DEFINITION AND CONCEPTS OF ECONOMICS	13
2.	CONSUMPTION	13
3.	MARGINAL UTILITY	13
4.	LAW OF DEMAND AND SUPPLY	13
5.	ELASTICITY OF DEMAND	12
	Total	64

### **RATIONALE:**

Economics is an intricate social science and should be studied carefully. It relies on economic theories to explain real world occurrences – like why people buy less when prices rise or why increased public expenditure may reduce unemployment. Student who studies economics must have a good command over economic terminology. Once the fundamentals of economics have been clearly grasped, the subject becomes very easy and interesting. This paper "Principles of Economics" will enable the students to acquire knowledge on basic concepts related to economics. Topics such as Consumption, Marginal Utility, Law of demand and Supply and Elasticity of Demand will facilitate the students to acquire a fair amount of knowledge in economics.

### **OBJECTIVES:**

At the end of the study of I Semester the student will be able to

- Under stand characteristics of wants and standard of living.
- Understand Importance of Law of Diminishing Marginal utility
- Understand consumer surplus and its uses
- Understand why demand curve slopes downwards
- Understand the Elasticity of Demand
- Gain knowledge in Law of supply

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# **DETAILED SYLLABUS**

### **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Marks
I	DEFINITION AND CONCEPTS OF ECONOMICS:  1.1 Definition — Adam Smith Alfred Marshall Lionel Robbins  1.2 Fundamental Concepts of Economics:  a) Goods b) Wealth (c) Price d) Value e) Income f) Money g) Inflation h) Utility l) Direct and Indirect taxes	13	15
II	Definition of humans wants – Characteristics of human wants – Classification of Wants     Standard of Living     Engel's Law of Family expenditure	13	15

III	<ol> <li>MARGINAL UTILITY:</li> <li>Definition of Law of Diminishing Marginal Utility - Importance of Law of Diminishing Marginal Utility - Criticism of Law of Diminishing Marginal Utility.</li> <li>Law of equi - Marginal Utility.</li> <li>Consumer's Surplus</li> </ol>	13	15
IV	LAW OF DEMAND AND SUPPLY:  Demand – The Law of Demand – Demand Schedule – Demand curvewhy demand curves slope downward - Changes in demand: Causes of changes in demand - Definition of Law of Supply – Causes for changes in Supply	13	15
V	ELASTICITY OF DEMAND:  Definition of elasticity of Demand – types of elasticity of Demand - Factors determining Elasticity of Demand – Measurement of elasticity of demand. Practical significance of Elasticity of Demand.	12	15

### **REFERENCE BOOKS:**

- Modern Economic Theory K.K. Dewett S.Chand
- Principles of Economics S.Sankaran Margham Publications Chennai
- 3. Principles of Economics M.L. Seth TATA MC Graw Hill
- 4. Elementary Economic Theory K.K. Dewett J.D.Varma S.Chand

### **MODEL QUESTION PAPER - 1**

### PRINCIPLES OF ECONOMICS

Time: 3Hrs Max Marks:75

- Note: 1. Answer all questions, choosing any TWO from (A) and any ONE from (B).
  - 2. Each question in (A) carries 3 marks and in (B) carries 9 marks.
- I. A. 1. Define 'Economics: in the words of Adam Smith.
  - 2. Define the term 'Wealth'.
  - 3. Give short notes on 'Inflation'.
  - B. 1. Make a critical appraisal of scarcity definition of Economics.
    - 2. What are the merits and demerits of Marshall's definition?
- II. A. 1. Define the term 'Standard of Living'.
  - 2. Explain the characteristics of human wants.
  - 3. What is consumption?
  - B. 1. Explain the Engel's Law of Family Expenditure.
    - 2. State how wants are classified.
- III. A. 1. What are the assumptions of the Law of Diminishing Marginal Utility?
  - 2. State the importance of the Law of Equal Marginal Utility.
  - 3. What is meant by Consumer Surplus?
- B. 1. State the Law of Marginal Utility and illustrate the Law.
  - 2. Explain the Law of Consumer's surplus.
- IV A. 1. What is meant by 'Demand' in Economics?
  - 2. Define Law of supply.
  - 3. What are the causes of changes in demand?
- B. 1. Why does the demand curve slopes downward?
  - 2. State clearly the Law of demand with suitable diagram.
- V. A. 1. What is elasticity of demand?
  - 2. State the significance of elasticity of demand.
  - 3. What are the different types of elasticity of demand.
- B. 1. Explain the different methods of measurement of Elasticity of demand.
  - 2. What do you understand by the elasticity of demand? Explain the factors which govern it.

**ELEMENTS OF COMMERCE** 

# STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU DIPLOMA IN MODERN OFFICE PRACTICE - SYLLABUS L-SCHEME

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 21083

Semester : I Semester

Subject Title : **ELEMENTS OF COMMERCE** 

### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instru	ctions	Examination			
ELEMENTS OF	Hours / Week	Hours / Semester		Marks		Duration
COMMERCE	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	Daration
			25	75	100	3 Hrs

# **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	Evolution Of Commerce	13
2.	Trade	13
3.	Transport and Warehousing	13
4.	Insurance	13
5.	Trade Association & Chamber of Commerce	12
	Total	64

**Rationale:** This subject Elements of Commerce includes various definition in the field of commerce which is cater to the needs of the day to-day business people.

### Objectives:

- To understand the basic elements of commerce which is the vitol role played in the business world.
- This subject helps the students to understand the meaning of the term commerce includes the branches of commerce which is highly useful in the day today world. It includes transport, warehousing, Insurance, banking, advertisement etc.

# **DETAILED SYLLABUS**

# **CONTENTS**

UNIT	NAME OF TOPIC	Hours	Marks
I	EVOLUTION OF COMMERCE  Meaning – evolution of commerce – nature and scope -economic basis of commerce- various stages - primitive stage – pastoral stage – industrial stage - relationship between commerce, industry and trade.	16	15
II	TRADE  Meaning of trade – types – home and foreign trade –Wholesale and retail trade – import and export trade – functions – advantages and limitations. Middlemen – types – functions – Elimination of middlemen.	16	15
III	TRANSPORT & WAREHOUSING  Importance - functions - Modes of Transport: Land transport - difference means of transport - Road transport - merits and demerits - Railways -merits and demerits - Water transport - types -merits and demerits Air transport - advantages -disadvantages.  Warehousing - meaning - types - advantages.	16	15
IV	INSURANCE  Meaning - definition –principles of insurance-types –Life insurance –types of policies –  Fire and marine insurance- types of policies.	16	15
V	TRADE ASSOCIATION AND CHAMBER OF COMMERCE  Trade association - Meaning – importance –functions- chamber of commerce –meaning –functions – importance - difference between trade association and chamber of commerce	16	15

### **Books for Reference:**

Elements and organisation of Commerce by Dr. Yogendra Prasad & Varma. A Text Book of Commerce by Sinha & Mugali.

### **MODEL QUESTION PAPER - I**

### **ELEMENTS OF COMMERCE**

Time: 3 Hors. Max Marks: 75

[ N.B: - (1) Answer **all** questions, choosing any two divisions from (a) and any one from (b) of each question

- (2) All questions carry equal marks
- (3) Each sub-division in (a) carries 3 marks and in (b) carries 9 marks
- I. (a) (1) What do you mean by the term commerce?
  - (2) What is meant by industrial stage?
  - (3) What do you mean by Industry?
  - (b) (1) Discuss nature and scope of commerce
    - (2) Discuss the relationship between commerce industry and trade
- II (a) (1) What is meant by Home and Foreign trade?
  - (2) Who is a Wholesaler?
  - (3) What are the limitations of foreign trade?
  - (b) (1) Discuss various functions of middlemen.
    - (2) What are the advantages of foreign?
- III (a) (1) What are the various mode of transport?
  - (2) What is meant by warehousing?
  - (3) What are the types of warehouse?
  - (b) (1) What are the merits and demerits of air transport?
    - (2) Discuss the importance of warehousing?
- IV (a) (1) Define Insurance
  - (2) What are the types of Insurance?
  - (3) What do you mean by Marine Insurance?
- V (a) (1) What do you mean by Chamber of Commerce?
  - (2) What is the need for Trade Association
  - (3) What is meant by Trade Association?
  - (b) (1) What are the Functions of Chamber of Commerce?
    - (2) Distinguish between Chamber of Commerce and Trade Association.

FINANCIAL ACCOUNTING - I

# STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU DIPLOMA IN MODERN OFFICE PRACTICE - SYLLABUS L-SCHEME

(To be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 21084

Semester : I Semester

Subject Title : FINANCIAL ACCOUNTING - I

### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instructions		Examination			
FINANCIAL ACCOUNTING - I	Hours / Week	Hours / Semester	Marks			Duration
	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
				25	75	100

### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1.	Principles of Accounting and Journal	16
2.	Ledger Accounts and Trial Balance	16
3.	Subsidiary Books	16
4.	Manufacturing Account and Trading Account	16
5.	Profit And Loss Account and Balance Sheet	16
	Total	80

### Rationale:

The subject financial accounting – I makes strong foundation for understanding the basic concepts of accounts. It gives full focus on fundamental steps to be followed through journal, Ledger, Trail Balance, Subsidiary Book, Manufacturing account, Trading Account, Profit & Loss Account and Balance Sheet. This will help for the preparation of accounts for any type of business.

### Objectives:

The Objective of this subject is to understand.

- 1. Principles of Accounting
- 2. Preparation of Journal Entries from transactions.
- 3. Preparation of Ledger accounts from Journal Entries and preparation of Trial Balance from Ledger balances and from transactions.
- 4. Preparations of various Subsidiary Books.
- 5. Preparation of Manufacturing Account and Trading Account.
- 6. Preparation of Profit and Loss Account and Balance Sheet.

# **DETAILED SYLLABUS**

# **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Mark
I	PRINCIPLES OF ACCOUNTING AND JOURNAL:  Accounting concepts – Accounting conventions – Definition of Accounting – Objectives – Advantages – Limitations – Double entry system of Bookkeeping – Book-keeping Vs Accounting – Principles of Accounting – Personal Account – Real Account – Nominal Account – Business Transactions – Journal – Preparation of Journal entry.	16	15
II	LEDGER ACCOUNTS AND TRIAL BALANCE:  Ledger - Objectives - Journal Vs Ledger - Preparation of Ledger - Balancing of Ledger - Trial Balance - Objectives - Advantages - Limitations - Preparation of Trial Balance - Preparation of Trial Balance from Transactions.	16	15
III	SUBSIDIARY BOOKS:  Subsidiary Books – Benefits – Purchase Book – Purchase Returns Book – Sales Book – Sales Returns Book – Bills Receivable Book – Bills Payable Book – Cash Book – Simple Cash Book – Double Column Cash Book – Three Column Cash Book – Petty Cash Book.	16	15
IV	MANUFACTURING ACCOUNT AND TRADING ACCOUNT:  Manufacturing Account – Features of Manufacturing Account – Proforma of Manufacturing Account – Preparation of Manufacturing Account – Trading Account – Advantages of Trading Account – Direct Expenses – Proforma of Trading Account – Preparation of Trading Account – Closing entries – Simple problems in Manufacturing Account and Trading Account.	16	15
V	PROFIT AND LOSS ACCOUNT AND BALANCE SHEET:  Profit and Loss Account – Indirect Expenses – Indirect Income – Proforma of Profit and Loss Account – Preparation of Profit and Loss Account – Difference between Trading Account and Profit and Loss Account – Balance Sheet – Assets – Liabilities – Classification – Proforma of Balance Sheet – Preparation of Balance Sheet – Simple problems in Profit and Loss Account and Balance Sheet.	16	15

### **Reference Books:**

1. Double entry book keeping - T.S. Grewal

2. Principles of Accountancy - K.L. Nagarajan, N. Vinayagam

P.L. Mani.

3. Financial Accounting - T.S. Reddi, A.S. Murthy

4. Fundamentals of Advanced Accounting - R.S.N. Pillai Bagavathi S. Uma

### **MODEL QUESTION PAPER - 1**

# FINANCIAL ACCOUNTING - I

Time: 3Hrs PART – A Max Marks:75

Write short notes on any THREE of the following

 $3 \times 5 = 15$ 

- i) Classification of accounts
- ii) Advantages and limitations of Ledger
- iii) Benefits of subsidiary books.
- iv) Direct expenses
- v) Classification of Assets and Liabilities

### PART - B

# Answer any **FOUR** of the following:

 $4 \times 15 = 60$ 

I. Journalize the following transactions:

April 2009 2	Ramu commenced business with	Rs.1500
3	Received cash from Muthu	Rs.1000
4	Paid to Raghu	Rs.5000
7	Paid into bank	Rs.2000
9	Purchased goods by cash	Rs.5000
11	Purchased goods from Manohar	Rs.3000
13	Sold goods	Rs.5000
15	Sold goods to Ravi	Rs.2500
16	Paid Telephone charges	Rs.500
20	purchased Machinery	Rs.2000
24	Purchased Furniture from Balu & Co.	Rs.5000
30	Paid Rent	Rs.1000

II. Journalize the following transaction into the books of Mr .Rajini and post them into proper ledger and balance the accounts as on 15th December 1996.

			Rs.
Dec.	1	Rajini started business with capital of	50,000
	2	Purchased furniture for	5,000
	3	Bought goods on credit from Vinod for	8,000
	4	Sold goods to Suresh for	5,000
	5	Received cash form Suresh	3,000
	8	Purchased goods for cash	12,000
	9	Sold goods for cash	8,000
	12	Paid rent	1,200
	15	Paid Vinod	3,000
		on account.	

III. From the following transactions of Ram & Co for July 2003, prepare purchase book Pass journal entries and prepare Ledger accounts.

5-07-03	Purchased on credit from Kannan & Co.
	50 Iron boxes at Rs.500 each
	10 Grinders at Rs.3000 each
6-07-03	Purchased for cash from Siva & Brothers
	25 fans at Rs.1250 each
17-07-03	Purchased from Balan & Sons on credit
	20 Fridges at Rs.2500 each
	10 Mixies at Rs.3000 each
20-07-03	Purchased one computer from Kumar & Co. for Rs.35000

The following are the balances extracted from the Ledger of Sundaram as on 31<sup>st</sup> December 2009. Prepare a Trading Account.
 Rs.

Stock on 1.1.2009		12,000
Purchases		78,000
Sales	•	1,25,000
Returns Outwards		3,000
Returns Inwards		5,000
Wages		7,000
Carriage Inwards		2,500
Stock on 31.12.2009 was valued at F	₹s.	14,000.

V. From the following balances, prepare the Balance Sheet as on 31st December 2009:

	Rs.		Rs.
Capital	32,500	Furniture	1,250
Bank (Cr)	3,000	Loan from Mr.A	3,000
Profit and Loss (Cr)	500	Drawings	2,500
Bills Payable	4,000	Motor Van	4,000
Bills Receivable	3,500	Machinery	8,500
Sundry Debtors	11,000	Buildings	10,000
Sundry Creditors	7,500	Stock	6,000
Patents	3,750		

BASICS OF COMPUTER AND C PROGRAMMING

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 21085

Semester : I Semester

Subject Title : BASICS OF COMPUTER AND C PROGRAMMING

#### TRAINING AND SCHEME OF EXAMINATION:

No. of Week per Semester: 16 Weeks

Subject	Instru	ctions		Examination	on	
Basics of	Hours / Week	Hours / Semester		Marks		Duration
Computer and C Programming	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
			25	75	100	3 Hrs

#### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	COMPUTER HARDWARE	16
2.	COMPUTER TYPES & PERIPHERAL	16
3.	COMPUTER SOFTWARE	16
4.	C- PROGRAMMING - I	16
5.	C- PROGRAMMING- II	16
	Total	80

Rationale:

This subject Basics of Computer and C programming helps the students to understand the concepts of computer and various packages and languages. It helps to have thorough knowledge in C programming and make the students capable in preparation of simple C programming.

#### Objectives:

This subject helps to student to understand about

- The Hardware concepts
- Various types of computers and peripherals
- Various software concepts.
- The language C and simple programs in C.

#### **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Mark
I	COMPUTER HARDWARE  Definition of Computer, Characteristics of Computers, hardware, software, Block diagram of a personal computer – Secondary Memory  Memory: Meaning of bit, byte, word, KB, MB, GB, Semiconductor Memory – definition and purpose of RAM, ROM, EPROM, EEPROM –	5	15
	Hard disk – Usage, capacities, organization of hard disks – Pen drive - CD ROM drive – usage, capacities and organization.		
II	Computer types – definition, application and examples of analog, digital and hybrid computers, classification of computers based on computing power/network of computers, WAN, LAN, E-mail, Internet.  Peripheral devices – input devices (keyboard, Mouse, Light Pen, Scanner) Output devices (Printer, Dot matrix, Laser) – definition and usage & organization.  Utilities and packages: Definition of Utilities and Packages, List of software available for data processing – Word processing – Spreadsheet, DTP, CAD and Bundle Software (Ms-Office)	5	15
III	COMPUTER SOFTWARE  Languages: High Level Languages, Low Level Language, Assembly Language, Translators — Source program, compiler, Interpreter, assembler, comparison of high level and assembly languages, application of BASIC, FORTRAN, COBOL, PASCAL, C.  Data Representation inside the computer — Binary, Octal and Hex number systems with conversions, binary addition and subtraction — simple programs, ASCII, BCD and EBCDIC codes. Operating system — definition and modes of operations — online, time sharing, real time, PC operating systems, DOS, UNIX and Windows XP	5	15
IV	C-PROGRAMMING - I Introduction - Elements of C language - Character Set - Key Words - Identifiers - Constants - Variables - Data Types - concept of Integers -	5	15

	Header Files – Comment Statement – Declaration, Initialization, and Assigning Values to Variables – Operators – Hierarchy rules – Expressions and assignment statements – Input and output statements – Functions – Predefined functions – Character handling functions – String – Library Functions.		
V	C- PROGRAMMING - II  Control Statements - If statements - If else - else if ladder - nested if - switch statement - for loop - while loop - do while loop - nested for loop - array - declaration, initialization - single and two dimensional array.	5	15

#### Reference:

Anci C by Balagurusamy Let us C By Yesvanth Kanithkar Computer Fundamentals by P. Sinha Introductory computer Science – V.P. JAGGI & MRS. SUSHMA JAIN

#### **MODEL QUESTION PAPER - 1**

#### BASICS OF COMPUTER AND C PROGRAMMING

Time : 3Hrs			PART – A	Max Marks:75
any ONE from		ONE fr	questions, choosing any TWO from (a) and rom (b). tion in (a) carries 3 marks and in (b) carries 9	
I	A.	1. 2. 3.	Differentiate between RAM AND ROM What do you infer by Megabyte and Gigaby What is secondary memory?	yte?
	B.	1. 2.	Draw the block diagram of Computer and E What are characterizes of Computers	Explain?
II	Α	1. 2. 3.	What are the need for input and output unit What is meant by LAN AND WAN? What is Internet?	ts?
	B.	1. 2.	Give a Classification of computers based of compare? Explain the working principles of dot matrix the Merits and Demerits.?	
III	Α	1. 2. 3.	What is an assembler? Define UTILITIES AND PACKAGES? What is meant by word processing?	
	B.	1. 2.	Compare High level, Low level and Assem Applications of various high level language Write notes on CAD AND BUNDLES softw	S.
IV.	Α	1. 2. 3.	What is Key word. Explain? What is a variable give example.? What is Hierarchy rules?	
	B.	1. 2.	Explain in detail about various constants as What are the input and output statements .	
V	A.	1. 2. 3.	What is a control statement? What is an array? What is if else ladder?	
	B.	1. 2.	Write a program to find Multiplication Table Write a program for addition of two matrix.  * * *	•

C – PROGRAMMING LAB

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: **21086**Semester: I Semester

Subject Title : C - PROGRAMMING LAB

#### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instructions			Examination	nation		
C – PROGRAMMING	Hours / Week	Hours / Semester		Marks		Duration	
LAB	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration	
			25	75	100	3 Hrs	

**Rationale:** This subject is a fundamental for the student to learn how to write a program in high level language so it will be useful for him to write coding and to develop the software.

Objectives: To learn

- 1. Simple and Compound interest
- 2. Factorial, Odd or Even of given number
- 3. Matrix Addition, subtraction and multiplication
- 4. To find the given string as palindrome or not.
- 5. Program to illustrate various arithmetic operators using switch case statement

#### **CONTENTS**

Ex.No.	Exercise	Hours
1	Program to Calculate Simple Interest	5
2	Program to Calculate Compound Interest	5
3	Program to find the Biggest of Three Numbers	5
4	Program to convert centigrade to Fahrenheit	5
5	Program to find the given number is odd or even	5
6	Program to Print Multiplication Table	5
7	Program to Calculate Factorial of a given number	5
8	Program to find the given string is palindrome or not	5
9	Program to Calculate the Sum & Average of a Given 'N' Number	5
10	Program to illustrate various arithmetic operators using switch case statement	5
11	Program to Calculate the salary of Five persons	6
12	Program to Calculate Electricity Bill Charge	6
13	Program for addition of two matrix	6
14	Program for concatenate two strings.	6
15	Program for multiplication of two matrix	6

#### **Reference Books:**

Anci C by Balagurusamy Let us C By Yesvanth Kanithkar OFFICE AUTOMATION LAB - I

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 21087

Semester : I Semester

Subject Title : OFFICE AUTOMATION LAB - I

#### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instru	ctions	Examination			
OFFICE AUTOMATION	Hours / Week	Hours / Semester		Marks		Duration
LAB - I	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
			25	75	100	3 Hrs

Rationale: This subject Office automation lab is being conducted to enable the students to

qualify themselves for the secretarial and clerical related works, data entry and data

processing in Government, Public, Private and MNC organizations.

Objectives: This subject helps the students to learn about Word Processing, Spread sheet to

present the data through tables, charts and graphs (Excel/ Calc) and Presenting the

data through slides with animation effects, relevant exercises are given, so that they can prepare the require document easily. It helps the student to know about the

Excel, where they can prepare charts and use formula..

#### **CONTENTS**

Ex.No.	Name of the Exercise	Hours
1	OPERATING SYSTEM - At a glance: Features of Windows Operating System, Different versions of Windows - Windows 98 /2000 Professional / XP - The Desktop, The Taskbar and the Start Button Other Desktop Components - Control Panel - usage and features - Adding / Removing Programs - Adding / Deleting Fonts - Customize your Desktop display Mouse / Printer Settings - Working with Programs - Managing Files (with Windows Explorer or My Computer) - Creating / Opening / Deleting a Folder - Copying / Moving a File or Folder - Searching for Files and Folders - Creating Shortcuts Using Windows Accessories - Using Calculator - Using Notepad / WordPad - An Overview - Using Paint - Multimedia - CD Player, Media Player and Sound Recorder - Virus Introduction / damage / cure	5
2	M.S. WORD: Preparing a newsletter. To prepare a newsletter with borders, tow columns text, header and footer and a graphic image.	5
3	Creating and using styles and templates To create a style and apply that style in a document to create a template for the styles created and assemble the styles for the template	5
4	Printing envelopes and mail merge To print envelopes with from addresses and to addresses To use mail merge facility for printing invitations to many persons To use mail merge facility for printing mailing labes.	5
5	Creating and editing the table To create a table using table menu To create a monthly calendar using cell editing operations like inserting, joining,  Deleting, splitting cells	5
6	Creating numbered lists and bulleted lists  To create a numbered list with different formats (with numbers, alphabets, roman letters)  To create a bulleted list with different bullet characters.	5
7	Using the special features of word. To spell check and correct To generate table of contents for a document To prepare index for a document	5
8	Creating an advertisement	5

	M.S. EXCEL:	
9	Prepare a Pay Bill for 10 Employees using various formulas in	5
	M.S. Excel.	
10	Create a chart for comparing the monthly sales of a company in different	5
10	branch office	3
	Using the data consolidate command	
	To use the data consolidate command to calculate the total amount	
11	budgeted for all departments (wages, travel and entertainment, office	5
	supplies and so on)or to calculate the average amount budgeted for, say,	
	department office supplies	
12	Finding and deleting / adding records	5
13	Create a Pivot Table for Given Data	5
	M.S.POWER POINT:	3
14	Create a new presentation using Blank Presentation –	5
	Formatting text and applying design templates.	
	Creating a new presentation – Apply Custom	
15	animation, Slide Transition – with sound effects.	5
16	Creating a new presentation using Auto content Wizard – apply	5
	rehearse timing - Set up show – Speaker Notes	

TYPEWRITING ENGLISH / TAMIL GTE JUNIOR PAPER - I

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: -

Semester : I Semester

Subject Title : TYPEWRITING ENGLISH / TAMIL GTE JUNIOR PAPER - I

#### **TRAINING AND SCHEME OF EXAMINATION:**

No. of Weeks per Semester: 16 Weeks

Subject	Instructions		Examination			
TYPEWRITING ENGLISH / TAMIL	Hours / Week	Hours / Semester	Marks		Duration	
GTE JUNIOR PAPER - I	2 Hrs.	32 Hrs.	Internal Assessment	Board Examination	Total	Duration
			-	-	-	-

#### **TOPICS AND ALLOCATION OF HOURS:**

Ex.No.	EXCERCISE	Time (Hrs.)
I	asdf ;lkj	5
	asdfgf ;lkjhj	5
III	awerqfa ;oiupj;	5
IV	gftfrf hjyjuj	5
V	azxcvf lkmnbj	5
VI	abcdefghijklmnopqrstuvwxyz, zyxwvutsrqponmlkjihgfedcba.,-	7
	Total	32

Rationale: This subject Typewriting is very useful for computer typing and data entry.

**Objectives:** This subject helps the students to develop

- 1. Prepare documents
- 2. Prepare Letters, tables, statements, profit and loss account and Balance Sheet.

#### **CONTENTS**

EX.NO	EXERCISE	HRS.
I	asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj	5
II	asdfgf ;lkjhj	5
III	awerqfa ;oiupj;	5
IV	gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj gftfrf hjyjuj	5
V	azxcvf lkmnbj	5
VI	abcdefghijklmnopqrstuvwxyz, xwvutsrqponmlkjihgfedcba.,- abcdefghijklmnopqrstuvwxyz, zyxwvutsrqponmlkjihgfedcba.,- abcdefghijklmnopqrstuvwxyz, zyxwvutsrqponmlkjihgfedcba.,-	7

### **COMMUNICATION ENGLISH - II**

# COMMON WITH I YEAR DIPLOMA IN ENGINEERING & TECHNOLOGY II SEMESTER

**BUSINESS ECONOMICS** 

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 22082

Semester : II Semester

Subject Title : BUSINESS ECONOMICS

#### **TRAINING AND SCHEME OF EXAMINATION:**

No. of Weeks per Semester: 16 Weeks

Subject	Instructions		Examination			
BUSINESS	Hours / Hours / Marks Week Semester Marks			Duration		
ECONOMICS	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
			25	75	100	3 Hrs

#### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	FACTORS OF PRODUCTION	16
2.	DIVISION OF LABOUR	16
3.	MARKET STRUCTURE	16
4.	MONOPOLY	16
5.	MONOPOLISTIC COMPETITION	16
	Total	80

#### **RATIONALE:**

Today in every curriculum of Business education of any university or any autonomous school of Business, Business Economics is studied as a core subject. This title 'Business Economics' cover both micro and macro economic aspects and deals with the application of economic Laws to business problems and cater to the needs of all business economics students.

#### **OBJECTIVES:**

At the end of the study of II Semester the student will be able to

- Know about the characteristics of Land
- Understand Efficiency of Labour and mobility of Labour.
- Gain knowledge about capital and its formation
- Understand who is an entrepreneur and his function
- Understand localization of Industries
- Understand causes of unemployment
- Know about 'market' and clarification
- Understand about monopoly, Duopoly and monopolistic competition, oligopoly

#### **DETAILED SYLLABUS**

#### **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Mark
ı	FACTORS OF PRODUCTION		
	<ul> <li>i. Land- Definition of Land – Peculiar characteristics of Land</li> <li>ii. Labour- Definition and characteristics of Labour – Efficiency of</li> <li>iii. Labour</li> <li>iv. Capital - Definition and Forms of Capital – Functions of Capital</li> <li>Organization – Definition of Organization - Functions of Entrepreneur</li> </ul>	5	15
II	DIVISION OF LABOUR  i. Definition of Division of Labour – Merits and demerits – Limitations ii. Causes for Localization of Industries – Advantages and disadvantages iii. Decentralization of Industries.	5	15
III	<ul> <li>MARKET STRUCTURE</li> <li>i. Definition of Market – Classification of Market.</li> <li>ii. Definition of Perfect Competition – Conditions of Perfect Competition Price- Determination under Perfect Competition.</li> </ul>	5	15

IV	MONOPOLY  Definition of Monopoly – Causes for Monopoly – Advantages and Disadvantages – Price determination under Monopoly – Definition of Duopoly.	5	15
V	MONOPOLISTIC COMPETITION  Definition of Monopolistic Competition – Features of selling costs – Price and output determination under Monopolistic competition	5	15

#### **Reference Books:**

- 1. Modern Economic Theory
  - K.K. Dewett
    - S.Chand & Co
- 2. Principles of Economics
  S.Sankaran
  Margham Publications
  Chennai
- 3. Principles of Economics
  M.L. Seth
  TATA MC Graw Hill
- 4. Elementary Economic Theory K.K. Dewett J.D.Varma S.Chand & Co

#### **MODEL QUESTION PAPER**

TERM: II SEM. MAX. MARKS: 75
SUB: BUSINESS ECONOMICS TIME: 3 Hrs

Note: 1. Answer all questions, choosing any TWO from (A) and any ONE from (B).

2. Each question in (A) carries 3 marks and in (B) carries 9 marks.

- I. A. 1. Define the term labour.
  - 2. Write any three important features of capital.
  - 3. What is production? Classify the factors of production.
  - B. 1. Analyse the factors affecting the efficiency of labour.
    - 2. Discuss the important functions of entrepreneur in a modern economic system.
- II. A. 1. What do you mean by division of labour?
  - 2. What is decentralization?
  - 3. Write the disadvantages of industrial localization.
  - B. 1. Bring out the merits and demerits of division of labour.
    - 2. Explain the causes for localization of industries.

      Distinguish between total utility and marginal utility.
- III. A. 1. What is pure competition?
  - 2. What is the meaning of market?
  - 3. Classify the market on the basis of competition.
- B. 1. Define perfect competition. What are the conditions of perfect competition?
  - 2. Differentiate perfect competition and monopoly.
- IV A. 1. Mention the causes for monopoly.
  - 2. What do you mean by bilateral monopoly.
  - 3. What is duopoly.
- B. 1. How is price determined under monopoly?
  - 2. Discuss the advantages and disadvantages of monopoly.
- V. A. 1. Define oligopoly.
  - 2. What do you mean by 'price leadership'?
  - 3. Distinguish between monopoly and monopolistic competition.
- B. 1. How do you determine the price and output in a monopolistic competitive market?
  - 2. Explain the kinked demand curve.

NT

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 22083

Semester : II Semester

Subject Title : BUSINESS ORGANISATION & OFFICE MANAGEMENT

#### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instructions Examination					
BUSINESS ORGANISATION & OFFICE MANAGEMENT	Hours / Week	Hours / Semester	Marks		Duration	
	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Baration
		25	75	100	3 Hrs	

#### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	Business Organization	16
2.	Sole Trader and Partnership Firm	16
3.	Joint Stock Companies and Cooperative Organisations	16
4.	Office Management	16
5.	Office Machines and Equipment	16
	Total	80

Rationale:

The subject Business Organisation includes various definition in the field of commerce – Company Organization which helps to the students to get the rich knowledge about the Business Organization and Office Management.

#### **Objectives:**

- It helps the students to know very well about the concepts of Sole Trader,
   Partnership firms, Cooperative organizations and Company, how it is formed, the capital structure and private limited and public limited companies etc.
- 2. To understand what is meant by shares, debentures etc.
- 3. To know the company meetings, resolutions, agenda in a detailed manner.
- To know about Office Management, Manager's Qualities, duties and usage of Office Equipment etc.

#### **CONTENTS**

UNIT	NAME OF TOPIC	Hours	Marks
I	BUSINESS ORGANISATION  Meaning and Definition of Business organization - nature and scope - objectives of business organization - essentials for establishing a successful business organization location of business - factors influencing location.	16	15
II	SOLE TRADER AND PARTNERSHIP FIRM  Sole trader – meaning - functions – advantages and disadvantages - Partnership - meaning – partnership deed – contents - advantages and disadvantages of partnership firm – Distinction between sole trader and Partnership forms of organization	16	15
III	JOINT STOCK COMPANIES AND CO-OPERATIVE ORGANISATIONS  Joint Stock Company – Definition – meaning – features – advantages – disadvantages – types of companies - comparison between joint stock company and partnership firm.  Co-operative organization – Definition – meaning - need for co-operative organizations – merits and demerits – requirements for a successful cooperative organization differences between Co-operative organization and company form of organization.	16	15
IV	OFFICE MANAGEMENT Office – functions – significance – functions of office manager – Office layout – Office accommodation – filing – indexing – types – job evaluation – performance appraisal.	16	15
V	OFFICE MACHINES AND EQUIPMENT Office appliances - Fax - EPABX - Copying Machine - data processing systems - EDP - Uses and Limitations - Office furniture -	16	15

#### **Books for Reference:**

Fundamentals of Business organisation and Management by Y.K. Bhusan Business Organisation by S. Kathiresan & V. Radha.

#### **MODEL QUESTION PAPER - I**

#### **BUSINESS ORGANISATION & OFFICE MANAGEMENT**

Time: 3 Hours. Max Marks: 75

- [ N.B: (1) Answer all questions, choosing any two divisions from (a) and any one from
  - (b) of each question
  - (2) All questions carry equal marks
  - (3) Each sub-division in (a) carries 3 marks and in (b) carries 9 marks]
- I. (a) (1) State the main feature of the Business organisation.
  - (2) What are the important objectives of business organisation?
  - (3) Write a short note on Location of Business.
  - (b) (1) Discuss the requirements for establishing a successful Business organisation.
    - (2) Explain the factors determining the location of a business.
- II (a) (1) State the features of Sole Trader firms.
  - (2) What do you mean by Partnership firm?
  - (3) What is a Partnership Deed?
  - (b) (1) Explain the Advantages and Disadvantages of Sole trader firms.
    - (2) Distinguish between a Sole trader firm and a Partnership firm.
- III (a) (1) Define a Joint Stock Company.
  - (2) State any three characteristics of Joint Stock Companies.
  - (3) What do you mean by Co-operative Organisation?
  - (b) (1) Explain the difference between Joint Stock Company and Partnership Firm.
    - (2) Explain the requirements for a successful Co-operative organisation.
- IV (a) (1) State the importance of an Office.
  - (2) What are the types of Filing?
  - (3) What do you mean by Job evaluation?
  - (b) (1) Explain the functions of Office manager.
    - (2) Explain the various methods of Performance appraisal.
- V (a) (1) State the importance of Modern office appliances.
  - (2) Write a short note on FAX
  - (3) What do you mean by EDP?
  - (b) (1) Discuss how the date processing systems play a vital role in the effective functioning of an office.
    - (2) Explain the different furniture items used in an office.

FINANCIAL ACCOUNTING - II

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 22084

Semester : II Semester

Subject Title : FINANCIAL ACCOUNTING - II

#### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instructions			Examination		
FINANCIAL	Hours / Week	Hours / Semester			Duration	
FINANCIAL ACCOUNTING - II	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
	001110.		25	75	100	3 Hrs

#### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	Final Accounts :	16
2.	Rectification Of Errors :	16
3.	Bank Reconciliation Statement :	16
4.	Bills Of Exchange:	16
5.	Account Current And Average Due Date :	16
	Total	80

#### Rationale:

The subject financial Accounting – II gives thorough knowledge about the preparation of final accounts with adjustments, rectifying the errors while preparation of accounts, preparation of the bank reconciliation statement, preparation of journal entries for bill transaction and preparation of account current and average due date.

#### **Objectives:** The objective of this subject is to

- 1. Prepare Final accounts with adjustments
- 2. Prepare rectifying entries in respect of errors.
- 3. Prepare Bank Reconciliation Statement to equate the Pass book Balance and Cash Book Balance.
- 4. Prepare Journal entries for bill transactions.
- 5. Prepare Account current and Average Due Date.

#### **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Mark
I	FINAL ACCOUNTS: Final Accounts – Adjustments – Outstanding Expenses – Outstanding Income – Prepaid Expenses – Income Received in Advance - Depreciation – Interest on Capital – Interest on Drawings – Bad Debts – Provision for Bad and Doubtful Debts – Discount on Debtors – Discount on Creditors – etc., - Simple problems in Final Accounts.	16	15
II	RECTIFICATION OF ERRORS:  Errors – Classification of Errors – Errors that affect Trial Balance –  Rectification of Errors in various stages – Before preparation of Trial  Balance – After preparation of Trial Balance – After preparation of  Balance Sheet – Suspense Account – Need for Suspense Account –  Simple problems.	16	15
III	BANK RECONCILIATION STATEMENT:  Meaning – Objectives - Cash Book – Pass Book – Balance as per Cash Book – Balance as per Pass Book – Causes for Difference between Balance as per Cash Book and Balance as per Pass Book and vise versa  – Preparation of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement with Over Draft balances – Simple problems.	16	15
IV	BILLS OF EXCHANGE:  Definition — Features — Various concepts — Classification — Bill Transactions — Various Treatment - When Retained — When Discounted with the Bank — When Endorsed to Third Party — When Sent to Bank for Collection — Types of Endorsement — Noting of a Bill — Renewal of a Bill — Retirement of a Bill under Rebate — Accommodation Bill.	16	15
V	ACCOUNT CURRENT AND AVERAGE DUE DATE: Account Current – Heading – Calculation of Interest – Ways of Reckoning Interest – Methods of Calculation of Interest – Average Due Date – Steps to find out Average Due Date – Calculation of Interest by Average Due Date method.	16	15

#### **Reference Books:**

 Double entry book keeping
 Principles of Accountancy T.S. Grewal

K.L. Nagarajan, N. Vinayagam, .L. Mani.

3. Financial Accounting4. Fundamentals of Advanced Accounting

T.S. Reddi, A.S. Murthy R.S.N. Pillai, Bagavathi , S. Uma

### FINANCIAL ACCOUNTING - II

### **MODEL QUESTION PAPER**

Time: 3 Hrs Max Marks: 75

PART - A

Write short notes on any THREE of the following

 $3 \times 5 = 15$ 

- i) Provision for Bad and Doubtful Debts.
- ii) Classification of Errors.
- iii) Objectives of Bank Reconciliation Statement.
- iv) Noting of a Bill.
- v) Average Due Date.

### PART - B

### **Answer any FOUR problems**

 $4 \times 15 = 60$ 

1. From the following particulars extracted from the books of Mr. Alakesan, prepare the trading & profit & Loss A/c for the year ended 31st March 2006 and the Balance sheet as on that date.

	Rs.		Rs.
Capital	50000	Sales	125000
Cash at Bank	2000	Carriage in wards	800
Cash in hand	500	Gas	2200
Buildings	30000	Creditors	12200
Wages	15000	Debtors	15000
Salaries	10000	Purchase Returns	2000
Rent & Taxes	1800	Sales returns	1500
Printing & Stationary	1200	Bills Receivable	4000
Stock on 1.4.05	8000	Discount received	400
Purchases	70000	Discount allowed	500
Insurance	800	Furniture	3000
Machinery	12000	Traveling Exp.	1800
Drawings	6000	Loan	10000
Land	13500		

### The following adjustments are to be made

- 1. Prepaid insurance Rs.200.
- 2. Depreciate a) Machinery at 10% b) Furniture at 5%
- 3. Charge interest on capital at 3%
- 4. Outstanding wages Rs.800 and SalariesRs.600.
- 5. Write off bad debts Rs.1000 and Create a reserve for bad debts at 3% on Debtors.
- 6. Value of closing stock Rs.10000

- 2. Pass necessary journal entries to rectify the following errors:
  - (a) An item of Rs.53 has been debited to a personal account as Rs.35.
  - (b) A sum of Rs.100 written off as depreciation on furniture was not debited to Depreciation account.
  - (c) The total of Purchase book was added Rs.60 short.
  - (d) A machine bought for Rs.5,000 has been debited to purchase account.
  - (e) Sale of old machine for Rs.500 to Mahesh has been entered in Sales Book.
  - (f) Total of Returns Outwards Book was Rs.100 short.
  - (g) A sale of Rs.359 to Ramu has been credilted wrongly in Ramu's account as Rs.395.
  - (h) Repairs Rs.680 to Motor Trucks has been debited to Motor vehicle account as Rs.860.
  - (i) Cash received from Joseph Rs.300 has been debited to Jose's A/c.
  - (j) Furniture purchased for Rs.3,000, but there is no entry in books.
- 3. On 31<sup>st</sup> January 2005, the Pass Book of Ram Prasad shows a debit balance of Rs.41,000. Prepare a Bank Reconciliation Statement from the following information:
  - (1) Cheques amounting to Rs.15,600 were drawn on 27<sup>th</sup> January, of which Rs.11,000 were cashed upto31st January.
  - (2) A wrong debit of Rs.800 has been given by the banker in Pass Book.
  - (3) A cheque of Rs.200 was credited in the Pass Book but was not recorded in the Cash Book,
  - (4) Cheques amounting to Rs.21,000 were deposited for collection. But Cheques for Rs.7,400 have been credited in the Pass Book on 2<sup>nd</sup> February 2005.
  - (5) A Cheque for Rs.1,000 returned dishonoured and was debited in Pass Book only.
  - (6) Interest and Bank Charges amounted to Rs.100 were debited in Pass Book only.
  - (7) A Cheque of Rs.100 debited in the Cash Book omitted to be banked.
- 4. Ahmed received on 1<sup>st</sup> March 2009, two bills from Basheer for Rs.2,000 payable after 1 month and Rs.4,000 payable after 2 months. Ahmed sent both the bills to his bank for clllection. Ahmed was Advised by his bank that the bill for Rs.2,000 was honoured and that the bill for Rs.4,000 was Dishonoured on the respective due dates. Journalise the transactions in the books of Ahmed and Basheer.
- 5. Nagaraj owes Muthu Rs.1,340 on January 1<sup>st</sup> 2009. Following further transactions take place between Them:

January 16, Nagaraj buys goods Rs.1,400

February 2, Nagaraj receives cash Rs.1,100

March 5, Nagaraj buys goods Rs.800

Nagaraj pays the whole amount on 31<sup>st</sup> March 2009, together with interest at 5% per annum. Calculate Interest.

**MODERN BANKING-I** 

# STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU DIPLOMA IN MODERN OFFICE PRACTICE - SYLLABUS L-SCHEME

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 22085

Semester : II Semester

Subject Title: MODERN BANKING - I

### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instructions		Examination			
MODERN	Hours / Week	Hours / Semester	Marks		Duration	
BANKING -I	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
			25	75	100	3 Hrs

### **TOPICS AND ALLOCATION OF HOURS:**

SI.No.	Topic	Time (Hrs.)
1	Evolution of Banking Institutions	16
2.	Functions of Commercial Banks	16
3.	Reserve Bank of India –I	16
4.	Reserve Bank of India - II	16
5.	Emerging trends in Banking	16
	Total	80

Rationale:

The subject Modern Banking – I plays an important role in the business world. It provides latest technology like ATM, Tele Banking Facilities, Online banking, on line purchases and core banking solutions..

Objectives:

- 1. It helps the students to know very well about the concepts of Banks
- 2. To understand the functions of commercial and RBI.
- 3. To know Modern banking trends, trends and techniques (ATM,Debit and credit cards etc.)

# **DETAILED SYLLABUS**

# **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Mark
I	Evolution of Banking Institutions:  Definition of Banking – Development of Banking - Banking system – Unit Banking – Branch Banking – Correspondent banking – Group Banking – Chain Banking – Investment Banking – Mixed Banking – Deposit Banking – Co-operatiave Banks – Land Development Bank.	5	16
II	FUNCTIONS OF COMMERCIAL BANKS:  Traditional – social – Innovative – Diversified functions – Agency Functions – General utility services – Investment Policy – Social Responsibility of Banks – Investment policy of commercial banks – Credit Creation.	5	16
III	RESERVE BANK OF INDIA  Establishment – Organisation – Functions – Significance – Clearing Houses – Meaning – Functions – Advantages.	5	16
IV	CREDIT CONTROL MEASURES OF RBI Credit Control – Measures – Quantitative Control – Deposit – Insurance Corporation of India.	5	16
V	MODERN BANKING: Recent Development in Banking – Banking sector Reforms – the Banking Ombudsman Scheme, 1995. Modern Services rendered by Commercial banks – Tele Banking Facility – E-Banking – Credit Card – Debit Card – Internet banking - E-banking ATM – Core banking Solution.	5	16

**Books for Reference:** Banking Theory Law and Practice ......by Gordon & Natarajan

# MODEL QUESTION PAPER MODERN BANKING - I

Time: 3Hrs Max Marks:75 1. Answer all questions, choosing any TWO from (A) and any ONE from (B). Note: 2. Each question in (A) carries 3 marks and in (B) carries 9 marks. ı Α. 1. What do you mean by Group banking? 2. Write a few lines on the working of Land Development Bank? 3. List out the advantages of Branch Banking? В. 1. Bring out the recent trends in Mixed banking System in India? 2. Write about the functions of Co-operative banks... Ш Α. 1. What are the agency functions of Commercial Banks? 2. Briefly explain the investment Policy of commercial banks.? 3. List out the advantages of discounting bills B. 1. Describe the important functions of commercial Banks? 2. Explain the social responsibility of Banks? Ш Α. 1. Why RBI is the apex bank of our Country? 2. Give a brief note on the RBI as the custodian of foreign exchange reserve? 3. What is 'Bill Market Scheme'? Is it will developed in India? B. 1. Bring out in detail the various credit control measures exercised by RBI? 2. What are the functions of RBI? IV A. 1. State the limitations to the powers of Banks to create credit? 2. Write Briefly on Deposit Insurance Corporation of India.? 3. What are the powers of Banking Regulations Act 1949? В. 1. "Loan Create Deposit. Explain 2. Briefly enumerate the provisions of Banking Regulations Act 1949.? ٧. Α. 1. Explain the Banking Ombudsman Scheme, 1995 2. What are the facilities that a customer can enjoy with an ATM? 3. Explain anywhere Banking. 1. Discuss the Banking Sector reforms in India? B. 2. State the benefits of E-Banking to the customers and Banks.?

OFFICE AUTOMATION LAB - II

# STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU DIPLOMA IN MODERN OFFICE PRACTICE - SYLLABUS L-SCHEME

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: 22086

Semester : II Semester

Subject Title : OFFICE AUTOMATION LAB - II

### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instru	ctions		Examination	on	
OFFICE	Hours / Week	Hours / Semester		Marks		
AUTOMATION LAB - II	7 Hrs.	112 Hrs.	Internal Assessment	Board Examination	Total	Duration
			25	75	100	3 Hrs

Rationale:

This subject Office automation- II is taught to enable the student to qualify themselves for Government clerical job. It is equivalent to Computer Course on Office Automation Conducted by Directorate of Technical Education.

Objectives:

- This subject helps the students to learn about MS Access where they can create database, parent table, creating a form, queries and retrieving the data from multiple table and creating a running report.
- 2. While they learn internet they can create E-mail ID and learn to open Face book, twitter, and download various important subject oriented topics.
- 3. They can send and receive e-report through internet.

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# **DETAILED SYLLABUS**

# **CONTENTS**

Ex,No.	Exercises	Hrs.
1	M.S. ACCESS: Creating a Data Base	7
2	Creating a Parent Table – Basic Data Table	7
3	Creating Form	7
4	Query: Extracting Data from single Table	7
5	Creating Child Table – Academic Data Table	7
6	Append Query	7
7	Building Relationship	7
8	Manipulation of Data	7
9	Retrieving Data From Multiple Tables	7
10	Creating and Running Reports	7
11	INTERNET: Creation of an E-mail I.D	7
12	Composing and Sending a E-Mail	7
13	Sending the E- Mail with attachment	7
14	Searching for a detail and down loading it	7
15	Checking, viewing and saving the mail and taking printout	7
16	Basic Training be given on OpenOffice.org components viz. Writer, Calc, Impress, Draw, Base and Math by using the OS either Windows or Linux.	7

TYPEWRITING ENGLISH / TAMIL GTE JUNIOR PAPER - I

# STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU DIPLOMA IN MODERN OFFICE PRACTICE- SYLLABUS L-SCHEME

(to be Implemented from the Academic Year 2011-2012 on wards)

Course Name: Diploma in Modern Office Practice

Subject Code: -

Semester : II Semester

Subject Title : TYPEWRITING ENGLISH / TAMIL GTE JUNIOR PAPER - I

### TRAINING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Subject	Instru	Instructions Examination				
TYPEWRITING ENGLISH / TAMIL	Hours / Week	Hours / Semester		Marks		Duration
GTE JUNIOR PAPER - I	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	Daration
			25	75	100	3 Hrs

**Rationale**: This subject Typewriting is very useful for computer typing and data entry.

**Objectives:** This subject helps the students to develop

Prepare documents

Prepare Letters, tables, statements, profit and loss account and Balance Sheet.

# **DETAILED SYLLABUS**

# **CONTENTS**

SI.No.		EXERCISES	Hrs.					
		Exercise - 7						
I	123454 098	8767 123454 098767 123454 098767 8767 123454 098767 123454 098767 123454 098767 8767 123454 098767	15					
		Exercise – 8						
II	USE OF CA	APITAL LETTERS:						
	Examination	ation of Shift Key is one of the causes for failures in the n. Hence it is advisable to learn the operation of Shift Key in ate presence of your Teacher.						
	Press the S	Press the Shift Key to its full depth and then type.						
		Left side Shift Key is to be pressed to type a capital letters on the right side of the Key Board.						
	•	Right side Shift Key is to be pressed to type a capital letters on the left side of the Key Board.						
	IMPORTAN	IT INSTRUCTIONS:						
III	1.	Keep the left edge of the paper at the Zero Degree.						
	2.	Keep the Left Marginal Stop at the 10 <sup>th</sup> degree.						
	3.	Keep the Right Marginal Stop at the 75 <sup>th</sup> degree.						
	4.	Leave 5 space before commencing a paragraph.						
	5.	Avoid over-typing.						
	6.	Do not leave additional line space between paragraphs while typing with double line spacing.	15					
	7.	Always look at the passage and tap letter after letter in the passage. The attention taken out from the passage to the typing paper causes omissions and commissions.						
	8.	Aim at "perfection".						
	9.	Always type with a uniform light touch.						
	10.	Always use 2 sheets while inserting the paper, that is, a Backing Sheet should always be used.						

#### **EXERCISE:**

Type the following paragraph 5 times in double line spacing leaving 5 degrees to being a paragraph:

People are trying to communicate with each other all their life and yet fail to get their messages across. The gap between the giver and the receiver is as wide as ever. One of the reasons for this communication gap is that people are poor listeners. To interrupt a person before a person are poor listeners. To interrupt a person before a person has finished. They interrupt; start advising, judging, agreeing or disagreeing with the speaker. They are not sensitive to the feelings of other person. All these confusion takes place because people listen through their minds and real listening is through their heart. People listen to what they want to listen and not to what is being said. Their minds continuously interfere and it does not allow what is being said to reach their heart.