

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**SYLLABUS**

**II & III YEAR**

**SEMESTER SYSTEM**

**L - SCHEME**

**2011 – 2012**

**CURRICULUM DEVELOPMENT CENTRE**

**L - SCHEME  
DIPLOMA IN MODERN OFFICE PRACTICE  
CURRICULAM OUTLINE**

**THIRD SEMESTER**

S.No.	Subject Code	SUBJECT	HOURS PER WEEK			
			Theory Hours	Tutorial /Drawing	Practical Hours	Total Hours
1	28131	English - I	4	-		4
2	28132	Advanced Accountancy - I	5			5
3	28133	Business Statistics	5			5
4	28134	Business Law	5	-		5
5	28135	Typewriting English / Tamil Junior Paper I (GTE)	5	-		5
6	28136	Desk Top Publishing - Lab		-	8	8
7	28171	*ELECTIVE: Elements of Shorthand-English	3	-	-	3
	28172	*ELECTIVE: Marketing - I				
		<b>TOTAL</b>	<b>27</b>	<b>-</b>	<b>8</b>	<b>35</b>

**\*Examination at the end of the IV Semester**

**FOURTH SEMESTER**

S.NO.	Subject Code	SUBJECT	HOURS PER WEEK			
			Theory Hours	Tutorial /Drawing	Practical hours	Total Hours
1	28141	English -II	4	-		4
2	28142	Advanced Accountancy - II	6			6
3	28143	Company Law	5			5
5	28144	Typewriting English / Tamil Junior Paper II (GTE)	6	-		6
6	28145	Visual Basic Lab		-	8	8
7	28171	ELECTIVE: Elements of Shorthand - English	6	-	-	6
	28172	ELECTIVE: Marketing - I				
		<b>TOTAL</b>	<b>27</b>	<b>-</b>	<b>8</b>	<b>35</b>

**FIFTH SEMESTER**

S.NO.	Subject Code	SUBJECT	HOURS PER WEEK			
			Theory Hours	Tutorial /Drawing	Practical hours	Total Hours
1	28151	Auditing	4	-		4
2	28152	Advanced Accountancy-III	5			5
3	28153	Cost Accounting	4			4
4	28154	Oracle	4			4
5	28155	Typewriting English / Tamil Senior Paper I (GTE)	4	-		4
6	28156	Communication Lab	4	-		4
7	28157	Oracle - Lab		-	7	7
8	28181	*ELECTIVE: Shorthand English Junior Grade - Speed – Paper I (GTE)	3	-		3
	28182	*ELECTIVE: Marketing - II				
		<b>TOTAL</b>	<b>28</b>	<b>-</b>	<b>7</b>	<b>35</b>

\*Examination at the end of the VI Semester

**SIXTH SEMESTER**

S.NO.	Subject Code	SUBJECT	HOURS PER WEEK			
			Theory Hours	Tutorial /Drawing	Practical hours	Total Hours
1	28161	Business Communication	4	-		4
2	28162	Advanced Accountancy-IV	5			5
3	28163	Management Accounting	4			4
4	28164	Business Environmental Management	5			5
5	28165	Typewriting English / Tamil Senior Paper II (GTE)	4			4
6	28166	Tally - Lab		-	8	8
7	28181	ELECTIVE: Shorthand English Junior Grade –Speed –Paper I (GTE)	5	-	-	5
	28182	ELECTIVE: Marketing - II				
		<b>TOTAL</b>	<b>27</b>	<b>-</b>	<b>8</b>	<b>35</b>

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

**THIRD SEMESTER**

Sl.No	Subject Code	SUBJECT	Examination Marks			Minimum for Pass	Duration of Exam Hours
			Internal assessment Marks	Board Exam Marks	Total Hours		
1	28131	English - I	25	75	100	40	3
2	28132	Advanced Accountancy - I	25	75	100	40	3
3	28133	Business Statistics	25	75	100	40	3
4	28134	Business Law	25	75	100	40	3
5	28135	Typewriting English / Tamil Junior Paper I (GTE)	25	75	100	45	3
6	28136	Desk Top Publishing - Lab	25	75	100	50	3
7	28171	ELECTIVE: Elements of Shorthand-English*	No Examination in the Third semester for these two subjects				
	28172	ELECTIVE: Marketing – I*					
<b>TOTAL</b>			<b>150</b>	<b>450</b>	<b>600</b>		

\* Examination at the end of IV Semester.

**FOURTH SEMESTER**

Sl. No.	Subject Code	SUBJET	Examination Marks			Minimum for Pass	Duration of Exam Marks
			Internal assessment Marks	Board Exam Marks	Total Hours		
1	28141	English -II	25	75	100	40	3
2	28142	Advanced Accountancy - II	25	75	100	40	3
3	28143	Company Law	25	75	100	40	3
4	28144	Typewriting English / Tamil Junior Paper II (GTE)	25	75	100	45	3
5	28145	Visual Basic Lab	25	75	100	50	3
6	28171	ELECTIVE: Elements of Shorthand – English	25	75	100	45	2 Hours
	28172	ELECTIVE: Marketing - I	25	75	100	40	3
<b>TOTAL</b>			<b>150</b>	<b>450</b>	<b>600</b>		

**FIFTH SEMESTER**

Sl.No	Subject Code	SUBJECT	Examination Marks			Minimum for Pass	Duration of Exam Hours
			Internal assessment Marks	Board Exam Marks	Total Hours		
1	28151	Auditing	25	75	100	40	3
2	28152	Advanced Accountancy-III	25	75	100	40	3
3	28153	Cost Accounting	25	75	100	40	3
4	28154	Oracle	25	75	100	40	3
5	28155	Typewriting English / Tamil GTE Senior Paper I	25	75	100	50	3
6	28156	Communication Lab	25	75	100	45	3
7	28157	Oracle Lab	25	75	100	50	3
8	28181	ELECTIVE: Shorthand English Junior Grade - Speed – Paper I (GTE)*	No Examination in the Fifth semester for these two subjects				
	28182	ELECTIVE: Marketing - II*					
		<b>TOTAL</b>	<b>175</b>	<b>525</b>	<b>700</b>		

\*Examination at the end of the VI Semester

**SIXTH SEMESTER**

Sl. No.	Subject Code	SUBJET	Examination Marks			Minimum for Pass	Duration of Exam Marks
			Internal assessment Marks	Board Exam Marks	Total Hours		
1	28161	Business Communication	25	75	100	40	3
2	28162	Advanced Accountancy-IV	25	75	100	40	3
3	28163	Management Accounting	25	75	100	40	3
4	28164	Business Environmental Management	25	75	100	40	3
5	28165	Typewriting English / Tamil GTE Senior Paper II	25	75	100	45	3
6	28166	Tally - Lab	25	75	100	50	3
7	28181	ELECTIVE: Shorthand English Junior Grade –Speed –Paper I (GTE)	25	75	100	45	Dictaion 7 minutes Transcription 1 Hr.
	28182	ELECTIVE: Marketing - II	25	75	100	40	3
		<b>TOTAL</b>	<b>175</b>	<b>525</b>	<b>700</b>		



**GOVERNMENT OF TAMILNADU**  
**DIRECTORATE OF TECHNICAL EDUCATION**  
**DIPLOMA IN MODERN OFFICE PRACTICE**

**II YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012 onwards**

**III SEMESTER**

**ENGLISH I**

**CURRICULUM DEVELOPMENT CENTRE**

**BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU**  
**DIPLOMA IN ENGINEERING - SYLLABUS**  
**L-SCHEME**

Course Name : **Modern Office Practice**  
 Subject Code : 28131  
 Semester : **III SEMESTER**  
 Subject Title : **English I**

Teaching and Scheme of Examination:

No. of Weeks per Semester: **16 Weeks**

Subject	Instructions		Examination			
	Hours/ Week	Hours/ Semester	Marks			Duration
			Internal assessment	Board Examination	Total	
<b>English I</b>	4 Hours	64 Hours	25	75	100	3 Hours

**Topics and Allocation of Hours:**

Sl. No.	Section	No. of Hours
1	<b>PROSE</b>	12
2	<b>P OETRY</b>	12
3	<b>ONE-ACT PLAYS</b>	12
4	<b>GRAMMAR</b>	18
5	<b>COMPOSITION &amp; TESTS</b>	10
<b>Total</b>		<b>64</b>

**L Scheme**  
**SECOND YEAR DIPLOMA IN MODERN OFFICE PRACTICE**  
**TEXTBOOKS FOR ENGLISH**

As per the syllabus prescribed by the University of Madras for I year B.A., B.Com. **two** detailed Textbooks and one Non-detailed Textbook have been prescribed for the Second Year Diploma in Modern Office Practice.

**Detailed Textbooks:**

1. **PORTRAITS IN PROSE** -- An Anthology of Biographical Sketches-- Ed. S . Jagadisan  
Published by Orient BlackSwan
2. **VERSE**-- An Anthology of Poems--- Macmillan Publishers India Limited

**Non-detailed Textbook:**

1. **SIX ONE – ACT PLAYS**--- An Anthology of Modern Plays --Ed .Dr. Nafeesa Kaleem-  
Anu Chithra Publications

**PORTRAITS IN PROSE**-- An Anthology of biographical sketches-- Ed. S. Jagadisan

**CONTENTS**

1. Socrates	Sir Richard Livingstone
2. Sir Isaac Newton	Nathaniel Hawthorne
3. Leo Tolstoy	Ronald Seth
4. Alexander Fleming	Philip Cane
5. Mother Teresa	John Frazer
6. Martin Luther King	R.N. Roy

**VERSE**-- An Anthology of Poems --- Edited by a Board of Editors

**CONTENTS**

1. Written in Early Spring	William Wordsworth
2. When I Have Fears	John Keats
3. Ulysses	Alfred Tennyson
4. Obituary	A.K. Ramanujan
5. The Unknown Citizen	W.H. Auden
6. For Elkana	Nissim Ezekiel
7. Leave This Chanting...	Rabindranath Tagore
8. The Stone	W.W. Gibson
9. Mending Wall	Robert Frost
10. The Ballad of Father Gilligan	William Butler Yeats
11. Hawk Roosting	Ted Hughes
12. The Listeners	Walter de la Mare



CONTENTS

1. The Dear Departed	Stanley Houghton
2. The Boy Comes Home	A.A.Milne
3. The Discovery	Herman Ould
4. The Shirt	Francis Dillon
5. The Pie And The Tar	Hugh Chesterman
6. Refund	Fritz Karinthy

**Objectives:**

**Prose:**

At the end of the course the student is able to:

1. Comprehend a prose text.
2. Answer small questions from the texts.
3. Annotate the selective passages.
4. Improve his/her vocabulary.

**Poetry:**

The student is able to:

1. Enjoy reading a poem.
2. Answer small questions from the poems.
3. Annotate the selective passages.

**Play:**

The student is able to:

1. Read and understand a one-Act Play.
2. Answer essay question on the Play.
3. Understand and use the conversational style.

**Grammar:**

The student is able to:

1. Understand the function of the grammatical units:
2. Use the relevant grammatical units.
3. Answer questions on the relevant grammatical units.

**Composition:**

The student is able to:

1. Understand the Business expression.
2. Expand the Business expression.
3. Make a Precis of the given passage

## L Scheme

### SECOND YEAR DIPLOMA IN MODERN OFFICE PRACTICE Semester III ENGLISH I SYLLABUS-CONTENT

#### Detailed Study :

#### a) PORTRAITS IN PROSE ( Lessons 1,2 &3)

- |                     |                         |
|---------------------|-------------------------|
| 1. Socrates         | Sir Richard Livingstone |
| 2. Sir Isaac Newton | Nathaniel Hawthorne     |
| 3. Leo Tolstoy      | Ronald Seth             |

#### b) VERSE ( poems 1 to 6)

- |                           |                    |
|---------------------------|--------------------|
| 1.Written in Early Spring | William Wordsworth |
| 2.When I Have Fears       | John Keats         |
| 3.Ulysses                 | Alfred Tennyson    |
| 4.Obituary                | A.K. Ramanujan     |
| 5.The Unknown Citizen     | W.H. Auden         |
| 6.For Elkana              | Nissim Ezekiel     |

#### Non-detailed study:

#### c) SIX ONE – ACT PLAYS ( 1 to 3 )

- |                      |                  |
|----------------------|------------------|
| 1 The Dear Departed  | Stanley Houghton |
| 2.The Boy Comes Home | A.A.Milne        |
| 3.The Discovery      | Herman Ould      |

#### GRAMMAR:

1. Nouns
2. Clauses (Independent/Dependent/Reference)
3. Articles
4. Prepositions
5. Voices
6. Direct to indirect
7. Synonyms (textual)
8. Antonyms (textual)
9. Use in sentences (textual)
10. One word substitution

## **Composition**

Expand the business expressions ( **from the Bank** )

### **Business expression--Bank**

1. Money laundering
2. Letter of Credit
3. Foreign reserve
4. Bank overdraft
5. Private equity
6. Debit note
7. Invoice
8. Inventory
9. Mortgage
10. Primary market
11. Secondary market
12. Hawala transaction
13. Negotiable Instruments
14. Cash Credit
15. Bill of Exchange

**L Scheme**  
**DIPLOMA IN MODERN OFFICE PRACTICE**  
**III Semester**  
**ENGLISH -- I (Question paper pattern)**

**Major divisions:**

1. Essay
2. Short Question
3. Annotation
4. Grammar
5. Composition

**1. Essay:**

Answer in about 200 words any **ONE** out of **THREE** questions from the prescribed **Non-detailed** study.

**2. Short Question:** (from the prescribed **Detailed study**)

Answer the short questions, **FIVE** out of **SIX**, in not more than two or three sentences each.

**TWO** questions from each Prose lesson to be given.

**FIVE** out of **Six** questions (one from each Poem) to be given.

**3. Annotation:**

Annotate any **FOUR** out of **Eight** passages taken from the prescribed prose and poetry. Four from prose and Four from poetry to be given. (**not omitting any section**). Answer with reference to the Questions on the context, and the explanations on the passage type. This is adopted for testing the depth of one's knowledge in detailed studies

**4. Grammar:**

**5. Composition:**

Expand the Business Expressions. Two out of Three business expressions are to be answered. Questions are from the Business Expression **Bank** only.

**Modern Office Practice**  
**Semester III**  
**ENGLISH--I**  
**MODEL QUESTION PAPER-- I**

Three Hours

75 marks

I. Answer any **ONE** of the following in about 200 words.

1 x 10 = 10

- (a) Why did Abel Merryweather want to remarry?
- (b) The Play 'The Boy Comes Home' is on the effect war on human nature.—Justify.
- (c) Summarize the Play 'The Discovery'.

II. Answer any **Five** short questions, in not more than two or three sentences each: 5 x 2 = 10

- a) Who are the two runners referred to? which of them overtook Socrates?
- b) How did Socrates face his death?
- c) What were the two kinds of clocks made by Newton?
- d) Name the masterpieces of Leo Tolstoy.
- e) How did he (Newton) measure the length of the wind?
- f) What did Tolstoy search for and what answer did he find?

III. Answer any **Five** short questions, in not more than two or three sentences each : 5 x 2 = 10

- a) What gives the poet (Wordsworth) pleasure?
- b) Where and what time do the events take place in Elkana?
- c) What is Ulysses' ambition?
- d) What is the mood of the poet ( John Keats) in this poem? Is it sad/reflective/bitter? Give evidence from the poem to support your answer.
- e) Find the words in 'Obituary' that refer to the unfulfilled responsibilities of the poet's father.
- f) What do you understand by the word 'saint'?

IV. Annotate any **FOUR** out of **Eight** passages, not omitting any section: 4 x 4 = 16

### SECTION-A

a)'And now I depart hence condemned by you to suffer the penalty of death.'

- i) Name the lesson.
- ii) Name the translator.
- iii) Whom does the term ' I ' refer to ?
- iv) Specify the penalty referred.

b)'And so goodbye, and try to bear lightly what must needs be--you know my errand.'

- i) Name the lesson.
- ii) Name the author.
- iii) Who spoke this passage?
- iv) What was his errand?

c)' O Diamond, Diamond,' exclaimed he, 'thou little knowest the mischief thou hast done!'

- i) Name the lesson.
- ii) Name the author.
- iii) Who is called Diamond?
- iv) What is the mischief referred?

d)' In his eyes, Tolstoy had a hundred eyes.'

- i) Name the lesson.
- ii) Name the author.
- iii) Who spoke this passage?
- iv) Explain the passage.

### SECTION-B

a)' Mummy; I want my dinner now.

- i) Name the poem.
- ii) Name the poet.
- iii) Explain the passage.

b)'Was he free? Was he happy? The question is absurd:

- i) Name the poem.
- ii) Name the poet.
- iii)** Explain the passage.

c) 'But someone told me  
He got two lines  
In an inside column  
of a Madras Newspaper..

- i) Name the poem.
- ii) Name the poet.
- iii) Explain the passage.

d)'He works his work, I mine.

- i) Name the poem.
- ii) Name the poet.
- iii) Whom does the term ' He ' refer to?
- iv) Who is ' I ' in this message?

V. Answer the following as directed:-	Marks 19
(a) Identify the clauses in the following sentences: As soon as the train entered the passengers rushed in.	2
(b) Change into passive voice: He made the proposal.	2
(c) Give the synonyms of:- 1. elapsed                      2. weary 3. rift                            4. miniature	2
(d) Give the antonyms of:- 1. wise 2. gain	2
(e) Use any <b>two</b> of the following in sentence of your own:- 1. take stock of   2. wore out   3. mansion   4. rage and swear	2
(f) Change into reported speech:- "How did you overcome the problem?" he asked Rani.	2
(g) Insert articles wherever necessary and rewrite the passage:- I went to temple and on return I met my friend at Bus station.	2
(h) Give one word substitute for the following:- 1. relating to religious faith 2. path followed by the planets	2
(i) Fill in the blanks with suitable preposition and rewrite:- --- any way you like. Be—good cheer.	2
(j) Give the nouns of the words:- 1. Commit 2. wisely	1
<b>VI.</b> Expand any <b>two</b> business expressions in fifty words each:	2 x 5 = 10
1. Money laundering	
2. Letter of Credit	
3. Foreign reserve	

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**III SEMESTER**

**ADVANCED ACCOUNTANCY-I**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**

Subject code : **28132**

Semester : **III Semester**

Subject Title : **Advanced Accountancy- I**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
<b>Advanced Accountancy-I</b>	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Single Entry System - I	16
2	Single Entry System - II	16
3	Consignment Accounts	16
4	Joint Venture Accounts	16
5	Accounts of Non-Trading Concerns	16
<b>Total</b>		<b>80</b>

**Rationale:** This subject Advanced Accountancy – I, gives thorough knowledge about the preparation of Accounts maintained under Single Entry System, enlightens the students about the preparation of Accounts for the special types of business organizations like consignment, Joint Venture, and Non-Trading Concerns.

**Objectives:**

1. To understand thoroughly the meaning of Single Entry System, its features, how to ascertain profits from Incomplete Records.
2. To know how to convert an existing Single Entry System of Accounts into Double Entry System.
3. To compare and contrast Double Entry System with Single Entry System.
4. To acquire knowledge about consignment transactions and how to prepare accounts in the books of the Consignor and the Consignee.
5. To study the meaning of Joint Venture Transaction and acquire skill in recording the Joint Venture transactions.
6. To enlighten the students about the meaning and purpose of Non-Profit making organization and acquire skill in the preparation of Receipts and Payments and Income and Expenditure Accounts.

**ADVANCED ACCOUNTANCY-I**  
**DETAILED SYLLABUS**

**CONTENTS**

UNIT	NAME OF TOPICS	Hours	Marks
I	<p><b>SINGLE ENTRY SYSTEM – I :</b></p> <p>Meaning and Definition of Single Entry System - Salient Features – Differences between Double Entry System and Single Entry System – Ascertainment of Profits under Single Entry System – Net worth Method – Meaning and Preparation of Statement of Affairs – Distinction between Balance Sheet and Statement of Affairs.</p>	16	15
II	<p><b>SINGLE ENTRY SYSTEM - II:</b></p> <p>Conversion Method – Need for Conversion – Steps involved in the conversion – Missing items and the appropriate accounts to find them – Preparation of Total Debtors Account, Bills Receivable account, Total Creditors Account and Bills Payable Account – Preparation of Trading Account, Profit and Loss Account and Balance Sheet under Conversion Method.</p>	16	15
III	<p><b>CONSIGNMENT ACCOUNTS:</b></p> <p>Meaning and Salient Features of Consignment Transactions – Distinction between Sale and Consignment – Important Terms – Account Sales – Proforma Invoice – overriding commission, Delcredere Commission, Non-Recurring and Recurring Expense, Normal Loss and Abnormal Loss – Valuation of Stock on Consignment – Goods sent at Proforma Invoice Price – Accounting Treatment in the books of the Consignor and in the books of the Consignee – Journal and Ledgers.</p>	16	15
IV	<p><b>JOINT VENTURE ACCOUNTS:</b></p> <p>Meaning and Salient Features of Joint Venture – Difference Between Joint Venture and Consignment - Joint Venture and Partnership – Accounting for Joint - Venture Transactions .</p> <p>a) When there is separate set of books for recording Joint Venture Transactions.</p> <p>b) When there is no separate books.</p> <p>c) Memorandum Joint Venture Method.</p>	16	15

<b>V</b>	<p><b>ACCOUNTS OF NON-TRADING CONCERNS:</b></p> <p>Meaning of Non-Profit making Organisation –Final Accounts of Non-Profit making Organisation –Receipts and Payments Account – Income and Expenditure Account – Items peculiar to Non-Trading Concerns – (their meaning and accounting treatment) – Entrance Fees, Life Membership Fees, Subscriptions, Donations, Legacy, Endowment Funds, Special Funds, Preparation of Income and Expenditure account and the Balance Sheet from the given Receipts and Payments account.</p>	<b>16</b>	<b>15</b>
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### RECOMMENDED TEXT & REFERENCE BOOKS

S.NO.	AUTHOR	TITLE	PUBLISHER	EDITION	YEAR
<b>Text Books</b>					
1.	T.S.Reddy & A.Murthy	Financial Accounting	Margham Publications, Chennai	4 <sup>th</sup> Revised Edition	2003
2.	S.P.Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	10th Revised Edition	2003
3.	T.S.Reddy & A.Murthy	Advanced Accountancy	Margham Publications, Chennai	1 <sup>st</sup> Edition	2004
<b>Reference Books</b>					
1.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand and Sons, New Delhi	10 <sup>th</sup> Edition	2001
2.	Mukerjee and Hanif	Modern Accountancy	Tata Mc - Graw Hill Publication Co.,Ltd., New Delhi	9 <sup>th</sup> Edition	2003
3.	Dr.S.Maheswari & Dr.S.K.Maheswari	Advanced Accountancy Vol. I & II	Viveks Publishing House Pvt.Ltd. New Delhi	9 <sup>th</sup> Revised & Enlarged Edition	2005

**MODEL QUESTION PAPER**  
**III SEMESTER - ADVANCED ACCOUNTANCY**

Time: 3 Hrs.

**PART A**

Max.Marks: 75

Answer any **THREE** questions only

(Marks 3x5=15)

- a. Give the differences between Single Entry System and Double Entry System of book keeping.
- b. Prepare a Proforma of Total Debtors account and Total Creditors account.
- c. What is an Account Sales? Show an Account Sales with assumed data.
- d. Write briefly on Joint Bank Method.
- e. Distinguish between Hire Purchase system and instalment System.

**PART B**

- I. Prakash keeps his books by the 'Single Entry Method'. His position on 31.12.1987 and 31.12.1988 was as follows:

	1987	1988
	Rs.	Rs.
Cash in hand	200	300
Cash at bank	3,000	2,000
Stock in trade	20,000	19,000
Sundry debtors	8,500	14,000
Furniture	1,800	1,500
Plant	15,000	27,000
Sundry Creditors	22,000	29,000

During the year Prakash introduced Rs.5,000 as further capital and withdrew Rs.750 per month.

From the above, prepare a statement showing the Profit or Loss earned by him for the year ended 31.12.1988.

- II. Mr. Mano keeps his books of accounts under Single-Entry system. His financial position

on 31-12-1990 and 31-12-1991 was as follows:-

Particulars	1990(Rs)	1991(Rs)
Cash	9,860	800
Stock-in-trade	38,520	57,020
Plant and Machinery	54,420	61,000
Bills Receivable	---	16,480
Sundry Debtors	24,840	43,940
Sundry Creditors	72,040	80,000
Furniture	4,960	5,220
Drawings	---	5,000

During the year he introduced additional capital of Rs. 20,000. From the above information, prepare the final accounts of Mr.Mano for the year ended 31-12-1991.

**III. On 1<sup>st</sup> March 2007, Kamal of Calcutta sends 1,000 boxes of tea to Bimal of Bombay on Consignment basis. Each box costs Rs. 500. Kamal pays railway freight Rs. 1,000 and insurance Rs. 2,000 and draws upon Bimal a bill for Rs. 2,00,000 for 3 months which was duly accepted and returned.**

**On 30<sup>th</sup> September 2007, Bimal forwards an Account Sales to Kamal showing that 500 boxes have been sold at Rs. 560 each while 300 boxes were sold at Rs. 550 each and the remaining boxes were sold at Rs. 540 each. The expenses incurred by Bimal consisted of carriage charges Rs.500, Godown rent Rs.3,500. Bimal is entitled to a Commission at 5% on gross sale proceeds. He encloses a cheque for the balance due to Kamal.**

**Show how these transactions would be recorded in the books of Kamal assuming that the Bill of exchange was met on its due date. Also assume that Kamal closes the books on 31<sup>st</sup> December.**

**IV. A and B entered into a joint venture sharing profits and losses in the ratio of 3:2. They opened a joint Bank Account where A and B contributed Rs.50,000 and Rs.40,000 respectively as capital.**

**‘A’ purchased goods for Rs. 30,000 and incurred Rs.5,000 for expenses out of joint bank and he also supplied materials from his own stock for 3,000. He sold the entire goods for Rs.50,000 and the money was deposited into Joint Bank Account.**

**‘B’ purchased goods for Rs.25,000 and incurred Rs.3,000 for various expenses out of Joint Bank. He sold all the goods for Rs.44,000 except goods valued Rs.2,000 which he took for his own use. The proceeds were also deposited into Joint Bank Account. Write up Joint Venture Account, Joint Bank Account and Capital Accounts of A and B.**

V. From the following Trial Balance of Calcutta Club, prepare an Income and Expenditure Account for the year ended 31<sup>st</sup> March 1988:-

Particulars	Dr. (Rs.)	Particulars	Cr. (Rs.)
Cash in hand	2,000	General Fund	30,000
Cash at Bank	3,000	Sundry Creditors	1,500
Sundry Debtors	2,400	Loan at 15%(01-07-97)	20,000
Furniture and Fixtures	10,000	Subscriptions received in advance	1,500
Club house	40,000	Annual Subscriptions	30,000
Stock of Cigar(01-04-97)	500	Card and Billiard room receipts	4,000
Rent	6,000	Wine, Cards and Cigars sold	5,000
Rates, Taxes and Insurance	600		
Secretary's Honorarium	1,200		
Entrance Fees	1,000		
Steward's and Servants wages	5,800		
Extension of Club house	10,000		
Printing and Stationery	1,000		
Law charges	500		
Washing of liveries and sundries	1,600		
Repairs to Club house and furniture	400		
Conversion expenses	1,000		
Wine, Cards and Cigars purchased	4,000		
Interest on loan	1,000		
	-----		-----
	92,000		92,000
	-----		-----

**Additional Information:**

- (a) Subscriptions for 1997-1998 outstanding Rs. 2,000
- (b) Write-off depreciation at 10% p.a. on furniture and 2% on club house including Extension.
- (c) Stock of Cigars Rs. 400. Wine Rs.600 on 31-03-1998.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II - YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**III SEMESTER**

**BUSINESS STATISTICS**

**CURRICULUM DEVELOPMENT CENTER**



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

Course Name : Diploma in Modern office Practice

Subject code : 28133

Semester : III Semester

Subject Title : Business Statistics

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

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

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Business Statistics – Introduction	16
2	Measures of Central Value(Averages)	16
3	Dispersion	16
4	Correlation	16
5	Index Numbers	16
<b>Total</b>		<b>80</b>

**RATIONALE :**

Possessing Basic Mathematical abilities is of paramount importance for a student who studies commerce. Students will get adequate knowledge in solving practical problems related to Business practices such as average, percentage and fitting a trend.

## **OBJECTIVES :**

At the end of the study of III Semester the students will be able to

- To know the origin and Meaning of statistics
- To acquire knowledge about Mean, Median and Mode.
- To know the reliability of Averages
- To understand the relationship between two variables.
- To get knowledge about mean deviation and standard deviation.
- To get practical knowledge about correlation and Index Numbers.

**BUSINESS STATISTICS**  
**DETAILED SYLLABUS**  
**CONTENTS**

UNIT	NAME OF TOPIC	Hours	Hours
I	<b>BUSINESS STATISTICS – INTRODUCTION:</b> Origin – Meaning – Definition – Functions Of Statistics – Object – Science Or Art – Scope Of Statistics – Uses – Limitations – Frequency Distribution – Tabulation – Diagrams and Graphs	16	15
II	<b>MEASURES OF CENTRAL VALUE ( AVERAGES):</b> Meaning – Definition of average – Arithmetic Mean – Mathematical characteristics – Weighted arithmetic Mean, Discrete series , Continuous series – Open end classes – Cumulative series – Merits of Mean – Demerits of arithmetic Mean – Median – Meaning - discrete series, Continuous series – Mode – Meaning – Method of calculation – Discrete series – Continuous series	16	15
III	<b>DISPERSION</b> Definition – Purpose – Objects – Mean deviation - Meaning - Discrete Series -Continuous series – Standard deviation – Meaning – Discrete series – Continuous series – Co-efficient of variation – Meaning – Lorenz curve.	16	15
IV	<b>CORRELATION</b> Introduction – Definition – Utility of the study of correlation – Types of correlation – Positive or negative – simple, partial and multiple – linear and non-linear – Karl Pearson’s coefficient of correlation – Meaning – Rank correlation – Meaning merits and demerits of Rank correlation.	16	15
V	<b>INDEX NUMBERS:</b> Introduction , Definition and uses of Index numbers – Problems – Methods of constructing Index numbers – cost of living Index – Meaning – Pearson’s – Meaning – Burley – meaning – Fisher’s Index numbers – Meaning.	16	15

**[Note : Simple problems only]**

**TEXT BOOK :**

1. Statistical Methods by S.P. Gupta

**REFERENCE BOOKS:**

1. Statistics by R.S.N. Pillai& V. Bhagavathi
2. Practical Statistics by S.P. Gupta

**MODEL QUESTION PAPER**  
**BUSINESS STATISTICS**

Time : 3 hours

Max.Marks : 75

**PART – ‘A’**

**I Answer any THREE of the following: (Marks 3 X 5 = 15)**

- (a) Define Statistics
- (b) What are the requisites of a Good Average?
- (c) What do you mean by Co-efficient of Variation?
- (d) What is Correlation? What are the uses of Correlation?
- (e) Explain the cost of Living Index.

**PART – ‘B’**

**I Write short notes on any FOUR of the following ( Marks 4X15=60)**

1. Point out the uses of Diagrammatic representation.  
Represent the following data by a pie diagram.

Items	Expenditure Rs.
Food	87
Clothing	24
Recreation	11
Education	13
Rent	25
Miscellaneous	20
Total	180

2. Calculate Mean, and mode from the following data:

Class interval	10-20	10-30	10-40	10-50	10-60	10-70	10-80	10-90
Frequency	4	16	56	97	124	137	146	150

3. Calculate standard deviation from the data given:

Size of Item	3.5	4.5	5.5	6.5	7.5	8.5	9.5
Frequency	3	7	22	60	85	32	8

4. From the following marks obtained by 8 students in the Accountancy and statistics papers compute Rank coefficient of correlation.

<b>Marks in Accountancy</b>	<b>15</b>	<b>20</b>	<b>28</b>	<b>12</b>	<b>40</b>	<b>60</b>	<b>20</b>	<b>80</b>
<b>Marks in Statistics</b>	<b>40</b>	<b>30</b>	<b>50</b>	<b>30</b>	<b>20</b>	<b>10</b>	<b>30</b>	<b>60</b>

5. Calculate Fishers Ideal Index from the following data.

<b>Commodity</b>	<b>Prices</b>		<b>Quantity</b>	
	<b>1977</b>	<b>1978</b>	<b>1977</b>	<b>1978</b>
A	3	4	20	18
B	4	5	25	20
C	2	2	10	12
D	8	10	12	10
E	20	21	40	40

Does it Satisfy time reversal test? Explain.

**DIRECTORATE OF TECHNICAL EDUCATION**

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**2011 – 2012**

**III SEMESTER**

**BUSINESS LAW**

**CURRICULUM DEVELOPMENT CENTRE**

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

Course Name : **Diploma in Modern office Practice**

Subject code : **28134**

Semester : **III Semester**

Subject Title : **BUSINESS LAW**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
<b>BUSINESS LAW</b>	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Introduction	16
2	Offer and Acceptance	16
3	Consideration and capacity of parties	16
4	Free consent	16
5	Performance and discharge of contract	16
<b>Total</b>		<b>80</b>

**RATIONALE :**

By exposing the students to the concepts related to law of contract they will come to know how they can be applied in practical situations. Moreover students will be further exposed to important concepts and gain sufficient knowledge regarding how to enter into a contract.

## **OBJECTIVES :**

At the end of the study of III Semester the students will be able to

- To acquaint the basic knowledge about business law
- To understand the meaning of offer and Acceptance
- To know the principles of consideration
- To understand the capacity of parties to enter into contract
- To know the reasons for incapacity
- To specify the free consent of the parties
- To know the ways of performance of contract



# BUSINESS LAW

## DETAILED SYLLABUS CONTENTS

UNIT	NAME OF TOPICS	Hours	Marks
I	<b>INTRODUCTION</b> Law of contract – Meaning – Definition – Sources of Mercantile Law – Essential elements of valid contract – classification of contract	16	15
II	<b>OFFER AND ACCEPTANCE</b> Offer – Definition – Classification – Essentials of valid offer – Communication of offer – Revocation of offer – Rejection of offer by the offeree – contract through post office – acceptance – Definition – Rules relating to acceptance – Revocation of Acceptance.	16	15
III	<b>CONSIDERATION AND CAPACITY OF PARTIES</b> Consideration – Definition – Legal rules – What contracts without consideration are valid - Stranger to contract. Capacity of parties – Who is a minor? – Minor's agreement – Agreement by persons of unsound mind - persons who are disqualified to enter in to contract.	16	15
IV	<b>FREE CONSENT</b> Free consent – Coercion – Definition – Undue influence – Definition – Rights of aggrieved party – legal effects – Misrepresentation – Meaning – What constitutes Misrepresentation – consequences of Misrepresentation - Fraud – Definition – Essentials of fraud – consequences of fraud – Distinction between fraud and Misrepresentation – Mistake – kinds – Remedies of Mistake.	16	15
V	<b>PERFORMANCE AND DISCHARGE OF CONTRACT</b> Performance - Meaning – Who must perform the promise? – Tender of performance – Essentials of a tender – By whom contract may be performed – Time, place and manner of performance – Assignments of contracts – contracts need not be performed – Discharge of contract – Methods of discharge or termination contract – Breach of contract – Remedies	16	15

### **TEXT BOOKS:**

1. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, 28<sup>th</sup> Edition, 2004.
2. R.C.Chawla, K.C.Grag, Business Laws, Kalyani Publishers, 1<sup>st</sup> Edition 1998.

### **REFERENCE BOOKS:**

1. M.C.Shukla, Business Law, Sultan Chand & Sons, 3<sup>rd</sup> Edition, 2000.
2. J.Jayasankar, Business Laws, Margham Publications, 1<sup>st</sup> Edition, 2005.
3. P.P.S.Gogna, Mercantile Law, Sultan Chand & Sons, 1<sup>st</sup> Edition, 1988

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# BUSINESS LAW

## MODEL QUESTION PAPER

Time – 3 hrs.

Max. Marks: 75

- Note: 1. Answer All Questions, choosing ANY TWO from section A and Any one from section B of each question  
2. Section A carries 3 marks and section B carries 9 marks of each question.

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- I a. 1. Define the term law. State the object of law.  
2. What are the sources of mercantile law?  
3. Explain "Void contract".
- b. 1. What is contract? What are the essential elements of a valid Contract?  
2. Explain the classification of contract.
- II a. 1. Define "Offer".  
2. Write short note on 'acceptance by post'.  
3. Write short note on "Revocation of acceptance."
- b. 1. What are the legal rules for a valid Offer?  
2. What are the legal rules for a valid Acceptance?
- III a. 1. Define "Consideration".  
2. Define the term 'capacity to contract'.  
3. An agreement entered into by a minor cannot be enforced by law- Comment.
- b. 1. Explain the characteristics of valid consideration.  
2. Who is minor? Explain the position of minor with regard to contract entered into by him.
- IV a. 1. Define "Free consent."  
2. Distinguish between coercion and fraud.  
3. What is mistake?
- b. 1. Define "Fraud". Explain the essentials of fraud.  
2. Explain misrepresentation. What constitute misrepresentation?
- V a. 1. Explain "tender of performance".  
2. What is novation?  
3. Explain "assignment of contract."
- b. 1. Discuss the various modes discharge of contract.  
2. Explain different types of damages awarded for the breach of contract

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**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II - YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**III SEMESTER**

**TYPEWRITING ENGLISH / TAMIL**

**Junior Paper – I(GTE)**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
Subject code : **28135**  
Semester : **III Semester**  
Subject Title : **TYPEWRITING ENGLISH / TAMIL  
Junior Paper – I (GTE)**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours/ Week	Hours/ Semester	Marks			
TYPEWRITING ENGLISH / TAMIL Junior Paper -I	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	10 Minutes
			25	75	100	

**Rationale:** To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 1500 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

**Objectives:**

**To attain Speed at 30 WPM**

## DETAILED SYLLABUS

### CONTENTS

#### NAME OF TOPICS

### **TYPEWRITING ENGLISH / TAMIL Junior Paper – I (GTE)**

#### **SPEED ( 10 minutes)**

To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 1500 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

Special attention must be paid to accuracy and neatness of execution.

**Note:**

- Five strokes will be counted as a word.
- Each depression of character key or the space bar will be counted as a stroke
- No stroke is counted for paragraph indentation or depression of shift key.
- Two strokes are counted after every full stop, interrogation sign or exclamation mark.
- 7.5 marks will be awarded to all the candidates who are able to keep the rate of speed and have completed the passage in the stipulated time of 10 minutes.

**Time – Ten minutes**  
**(Maximum Marks : 75)**

(7.5 Marks will be awarded to the candidates who are able to keep the rate of speed and have completed the passage within the stipulated time of ten minutes.)

**Typewrite the following in double line spacing, with a left margin of ten degrees(Special attention must be paid to accuracy and neatness):--**

There is no need to say what a cow is like for even a child knows it. In the villages in our country it is often the children who look after the cow, for they are quite gentle animals though the bulls are often fierce. It is pleasant to see a herd of cows quietly feeding in the fields or slowly coming home to the village in the evening to be milked. As we know, there are many kinds of cows. The ordinary Indian cow is a small animal with a hump on its neck/ we are aware that as a rule, it is not fed well and so, is very thin and gives but little milk. But in England cows have been carefully bred and some give ten times as much milk as the ordinary Indian cow.

The cow is a useful animal chiefly because it gives us what is a perfect food,

namely, milk. It is true that milk is such a good food that babies and young children live altogether on it and grown-up people cannot do without it. Of course, there are other animals too that give milk like the goat and the buffalo, but except the buffalo milk which is rich and good, the milk of these other animals is thin and sometimes bitter in taste. It is known to all of us that we also make butter and cheese out of milk. Good butter is made from the rich cream which rises to the top when milk is allowed to stand. Butter is a very good food and is the only form of fat which some people can eat. Ghee is melted butter and is used in Indian dishes. Cheese is nice to taste. So, from the cow we get three kinds of wholesome food.

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**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**III SEMESTER**

**DESK TOP PUBLISHING LAB**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION AND TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE –SYLLABUS  
L-SCHEME**

Course Name : **Diploma in Modern Office Practice**  
Subject Code : **28136**  
Semester : **III Semester**  
Subject Title : **Desk Top Publishing - Lab**

**TRAINING AND SCHEME OF EXAMINATION**

Number of Weeks per Semester : 16 Weeks

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
			Internal Assessm ent	Board Examination	Total
<b>Desk Top Publishing - Lab</b>	<b>8</b>	<b>128</b>	<b>25</b>	<b>75</b>	<b>100</b>

**TOPICS AND ALLOCATION OF HOURS**

Sl.No.	Topic	Time (hours)
1	Corel Draw	20
2	Corel Draw	20
3	Photo Shop	20
4	Photo Shop	20
5	In design	36
	Revision and Test	12
	<b>Total</b>	<b>128</b>

**Rationale** : The Desk Top Publishing makes strong foundation for understanding Publishing and designing.

**Objectives:** The Objective of this subject is to understand.  
Photoshop  
Corel Draw and  
Indesign

**DESK TOP PUBLISHING LAB  
DETAILED SYLLABUS**

**CONTENTS**

UNIT	NAME OF TOPICS	Hours
I	<p><b><u>COREL DRAW</u></b>  <b>a. Creating a New File</b> – Corel Draw Screen – Title Bar – Menu Bar – Standard Tool Bar – Printable Page – Property Bar – Page Counter Bar – Color palette – Tool Box – Status bar.</p> <p><b>b. Drawing Basic Geometric</b> - Drawing and Selecting - Getting familiar with the Toolbox – Project Selection Moving – Changing the Shapes – Combining – Skewing – Welding – Blending – Artistic Media Tool – Rotating – Grouping.</p>	20
II	<p><b>c. Working With Text</b> : Text Tool Formatting – font size – arranging – bullets – Decorating – alignment – style.</p> <p><b>d. Working with Images</b> :- Bitmap and Vector Images – Importing – Cropping – Special effect to Bitmaps - Page Layout and Background – printing .</p>	20
III	<p><b><u>PHOTO SHOP:</u></b>  <b>a. Photoshop Window</b> : Title Bar – Menu Bar – Options Bar – Image Window – Image Title Bar – Navigator Palette – Color Palette – Layers Palette – Screen Modes – Tool Box – Creating New file – Saving. Working With images and Colors : Bitmap and Vector Images – Changing the Image size – Resolution – Scanning – rotating – Cropping – hiding – canvas size – Color mode – file formats – Foreground and Background colors – Picker Palette .</p> <p><b>b. Making Selection:</b> Selection Tools – Marques – Marquee Options Bar – Lasso Tools – Polygonal Lasso Tool – Magnetic Lasso Options Bar – Magic Wand Tool - Moving and Selection – Adding – Subtracting – Pasting – Fill Command – Transforming Selections – Inverting.</p>	20
IV	<p><b>c. Painting Tools:</b> Paint Brush – Creating new brush – Gradient Tool – Drawing Shapes – Custom Shape Tool – Blur tool – Sharpen tool – smudge Tool – Clone Stamp – Pattern Stamp – Dodge Tool – Burn Tool</p> <p><b>d. Layers</b> :- Layers Palette – Hiding/showing Layers – deleting – Merging – Layer effects. <b>Type</b> : Font, size, color, Orientation type – paragraph type – type selection – Filters.</p>	20

v	<p><b><u>INDESIGN:</u></b></p> <p><b>a. Indesign Workspace:</b> Application Bar, menu bar, Control Panel, Tools Panel, Document Window, Work Area, Creating a New Document – Ruler Guides – Creating Master Page – Working with Text – Frames – Path Tool – Working with objects – wrapping – Layers – Formatting Text - Spell check – grammar check.</p> <p><b>b. Tables:</b> Basic operations – Modifying – Formatting – Tables Strokes and Fills – Colors – style.</p> <p><b>c. Working with Drawing Tools</b> – using Graphic and Applying Effects working with colors – Kuler Panel – Preflight Check – Conversion to PDF File - Publishing the Document.</p>	36
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**DESK TOP PUBLISHING – LAB**

Time : 3 Hours

Max. Marks : 75

S.No.	Lab Exercise	Hours
	<b><u>COREL DRAW</u></b>	
1	Designing a Visiting Card in Corel Draw.	8
2	Designing a Notice in Corel Draw.	8
3	Designing a Certificate in Corel Draw.	8
4	Designing an Advertisement in Corel Draw.	8
5	Designing a house in Corel Draw using various Tools with a scenery Back ground.	8
	<b><u>PHOTO SHOP</u></b>	
1	Converting an Image in Grayscale into Color in Photo Shop.	8
2	Designing a visiting Card in Photo Shop.	8
3	Changing the background of a image in Photoshop.	8
4	Creating Wall poster using Photoshop.	8
5	Creating a Greeting Card Photo shop.	8
	<b><u>InDESIGN</u></b>	
1	Creating a new Document in Indesign.	8
2	Designing a Visiting Card in Indesign.	8
3	Creating a Wedding Invitation in Indesign.	8
4	Creating an Advertisement in Indesign.	8
5	Creating a Document in Two column with two images in Indesign.	4

**Books for reference :** InDesign CS5 – In Simple Steps by Kogent Learning Solutions Inc.

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**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**III SEMESTER**

**\*ELECTIVE : Elements of Shorthand-English**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION AND TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE –SYLLABUS  
L-SCHEME**

Course Name : **Diploma in Modern Office Practice**  
 Subject Code : **28171**  
 Semester : **III Semester**  
 Subject Title : **Elements of Shorthand-English**

**TRAINING AND SCHEME OF EXAMINATION**

Number of Weeks per Semester : 16 Weeks

Subject	Instruction		Examination at the End of the IV Semester
	Hours/ week	Hours/ Semester	
<b>Elements of Shorthand-English</b>	3	48	

**TOPICS AND ALLOCATION OF HOURS**

Sl.No.	Topic	Time (hours)
	<b>PITMAN SHORTHAND INSTRUCTOR AND KEY – NEW ERA EDITION</b>	
1	CHAPTER I	8
2	CHAPTER II TO V	10
3	CHAPTER VI TO X	10
4	CHAPTER XI TO XIII	10
5	CHAPTER XIV TO XVI	10

**Rationale :**

The subject Elements of Shorthand helps the students to understand basic principle in Shorthand writing. It helps to have through knowledge in Shorthand and make students capable of taking Dictation.

**Objectives :** The subject helps the students to understand basic principles of Shorthand.

## Elements of Shorthand-English

### DETAILED SYLLABUS

### CONTENTS

UNIT	NAME OF TOPIC	HOURS
1	THE CONSONANTS	8
2	The Vowels, Intervening Vowels And Position Grammalogues, Punctuations, Alternative Signs for r and h, Diphthongs- Abbreviated w	10
3	Phraseography, Tick the, circle s and z – left and right motion, stroke s and z, large circles sw and ss or sz – loops st and str.	10
4.	Initial hooks to straight strokes and curves – alternative forms for fr, vr,etc, intervening vowels – circle or loop preceding initial hook	10
5.	n and f hooks – circles and loops to final hooks – the shun hook	10

**Books for Reference: PITMAN SHORTHAND INSTRUCTOR AND KEY – NEW ERA EDITION**

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**III - SEMESTER**

**MARKETING - I**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28172**  
 Semester : **III Semester**  
 Subject Title : **MARKETING - I**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		*EXAMINATION AT THE END OF IV SEMESTER
	Hours /Week	Hours /Semester	
<b>MARKETING - I</b>	3 Hrs.	48 Hrs.	

\* Examination at the end of IV Semester

**Topics and Allocation of Hours :**

Sl.No.	Topics	Time (Hrs.)
1.	Introduction to marketing	24
2.	Marketing functions	24
3.	Product planning	To be covered in IV Semester
4.	Market segmentation	
5.	Consumer behaviour	
	Total	48

**Rationale:**

The Subject Marketing gives knowledge about Market and product. It gives some idea on selection of a Product for the regular use.

**Objectives:**

**The Students will be able:**

1. To know about the evolution of marketing and its recent developments.
2. To know the various functions of Marketing.
3. To understand the steps involved in development of a new product.
4. To impart knowledge on market segmentation.
5. To know about the Consumer behaviour on buying decisions.

**MARKETING - I  
DETAILED SYLLABUS**

**CONTENTS**

UNIT	NAME OF TOPIC	Hours	Marks
I	<p><b><u>INTRODUCTION TO MARKETING</u></b></p> <p>Marketing –Meaning and definitions – Importance – Evolution of Marketing – Classification of Market – Objectives of Marketing – Selling – Selling and Marketing – kinds of goods – Modern Marketing – Marketing Mix – Meaning – Marketing concepts – approaches to the study of marketing.</p>	16	15
II	<p><b><u>MARKETING FUNCTIONS</u></b></p> <p>Functions of Exchange – Buying – Meaning – Kinds of buyers – Elements of buying – Methods of buying – Assembling – Meaning – Selling – Meaning – Elements of Selling – Kinds of Selling – Functions of Physical Supply. Transportation – Importance and Functions – Modes of Transportation – Storage and Warehousing – Meaning – Functions – Types of Warehouses.</p>	16	15
III	<p><b><u>PRODUCT PLANNING</u></b></p> <p>Product Planning &amp; Development – Meaning and Important – Steps involved in the Development of a new product – Product and Product Line Modification – Diversification – Simplification – Product cycle – Stages in the product life cycle – reasons for new product failure.</p>		
IV	<p><b><u>MARKET SEGMENTATION</u></b></p> <p>Introduction – Definition – Criteria – Bases – Geographic – Demographic – Psychographic – Soci-economic – Benefit – Benefits of Segmentation – Philosophics of Market Segmentation Mass Marketing – Product Variety Marketing – Target Marketing – Micro Marketing – Customised Marketing – Personalised Marketing.</p>		Units III,IV and V are to be covered in IV Semester

V	<b><u>CONSUMER BEHAVIOUR</u></b> Buyer Behaviour – Meaning – Types of Buyers – Determinant of Buying Behaviour – Consumer Buying Decision – Characteristics of Buyer Behaviour – Buying Motives – Buying Decision Process – Motives of Industrial Consumers.	
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**Note: Units I and II are to be covered in the III Semester and Units III, IV and V to be covered in the IV Semester.**



**GOVERNMENT OF TAMILNADU**  
**DIRECTORATE OF TECHNICAL EDUCATION**  
**DIPLOMA IN MODERN OFFICE PRACTICE**

**II YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012 onwards**

**IV SEMESTER**

**ENGLISH II**

**CURRICULUM DEVELOPMENT CENTRE**

**BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU**  
**DIPLOMA IN ENGINEERING - SYLLABUS**  
**L-SCHEME**

Course Name : **Modern Office Practice**

Subject Code : 28141

Semester : **IV SEMESTER**

Subject Title : **English II**

Teaching and Scheme of Examination:

No. of Weeks per Semester: **16 Weeks**

Subject	Instructions		Examination			Duration
	Hours/ Week	Hours/ Semester	Marks			
			Internal assessment	Board Examination	Total	
<b>English II</b>	4 Hours	64 Hours	25	75	100	3 Hours

**Topics and Allocation of Hours:**

Sl. No.	Section	No. of Hours
1	<b>PROSE</b>	12
2	<b>POETRY</b>	12
3	<b>ONE-ACT PLAYS</b>	12
4	<b>GRAMMAR</b>	18
5	<b>COMPOSITION &amp; TESTS</b>	10
<b>Total</b>		<b>64</b>

**L Scheme**  
**SECOND YEAR DIPLOMA IN MODERN OFFICE PRACTICE**  
**TEXTBOOKS FOR ENGLISH**

As per the syllabus prescribed by the University of Madras for I year B.A., B.Com. **two** detailed Textbooks and one Non-detailed Textbook have been prescribed for the Second Year Diploma in Modern Office Practice.

**Detailed Textbooks:**

1. **PORTRAITS IN PROSE** -- An Anthology of Biographical Sketches-- Ed. S . Jagadisan  
Published by Orient BlackSwan
2. **VERSE**-- An Anthology of Poems--- Macmillan Publishers India Limited

**Non-detailed Textbook:**

1. **SIX ONE – ACT PLAYS**--- An Anthology of Modern Plays --Ed .Dr. Nafeesa Kaleem-  
Anu Chithra Publications

**PORTRAITS IN PROSE**-- An Anthology of biographical sketches-- Ed. S. Jagadisan

**CONTENTS**

1. Socrates	Sir Richard Livingstone
2. Sir Isaac Newton	Nathaniel Hawthorne
3. Leo Tolstoy	Ronald Seth
4. Alexander Fleming	Philip Cane
5. Mother Teresa	John Frazer
6. Martin Luther King	R.N. Roy

**VERSE**-- An Anthology of Poems --- Edited by a Board of Editors

**CONTENTS**

10. Written in Early Spring	William Wordsworth
11. When I Have Fears	John Keats
12. Ulysses	Alfred Tennyson
13. Obituary	A.K. Ramanujan
14. The Unknown Citizen	W.H. Auden
15. For Elkana	Nissim Ezekiel
16. Leave This Chanting...	Rabindranath Tagore
17. The Stone	W.W. Gibson
18. Mending Wall	Robert Frost
10. The Ballad of Father Gilligan	William Butler Yeats
11. Hawk Roosting	Ted Hughes
12. The Listeners	Walter de la Mare

CONTENTS

7. The Dear Departed	Stanley Houghton
8. The Boy Comes Home	A.A.Milne
9. The Discovery	Herman Ould
10. The Shirt	Francis Dillon
11. The Pie And The Tar	Hugh Chesterman
12. Refund	Fritz Karinthy

**Objectives:**

**Prose:**

At the end of the course the student is able to:

5. Comprehend a prose text.
6. Answer small questions from the texts.
7. Annotate the selective passages.
8. Improve his/her vocabulary.

**Poetry:**

The student is able to:

1. Enjoy reading a poem.
2. Answer small questions from the poems.
3. Annotate the selective passages.

**Play:**

The student is able to:

4. Read and understand a one-Act Play.
5. Answer essay question on the Play.
6. Understand and use the conversational style.

**Grammar:**

The student is able to:

4. Understand the function of the grammatical units:
5. Use the relevant grammatical units.
6. Answer questions on the relevant grammatical units.

**Composition:**

The student is able to:

4. Make a Precis of the given passage



## SECOND YEAR DIPLOMA IN MODERN OFFICE PRACTICE

### Semester IV ENGLISH II SYLLABUS-CONTENT

#### Detailed Study :

#### a) PORTRAITS IN PROSE ( Lessons 4,5 &6)

- |                       |             |
|-----------------------|-------------|
| 4. Alexander Fleming  | Philip Cane |
| 5. Mother Teresa      | John Frazer |
| 6. Martin Luther King | R.N. Roy    |

#### b) VERSE ( poems 7 to 12)

- |                                |                      |
|--------------------------------|----------------------|
| 7. Leave This Chanting...      | Rabindranath Tagore  |
| 8. The Stone                   | W.W. Gibson          |
| 9. Mending Wall                | Robert Frost         |
| 10.The Ballad of Fath Gilligan | William Butler Yeats |
| 11.Hawk Roosting               | Ted Hughes           |
| 12.The Listeners               | Walter de la Mare    |

#### Non-detailed study:

#### c) SIX ONE – ACT PLAYS ( 4 to 6 )

- |                        |                 |
|------------------------|-----------------|
| 4.The Shirt            | Francis Dillon  |
| 5.The Pie and The Tart | Hugh Chesterman |
| 6.Refund               | Fritz Karinthy  |

#### GRAMMAR:

1. Sentence Patterns—SV, SVO, SVC, SVOC et.c.,
2. Question Tag
3. Dummy Subjects --It / there
4. Conditional clause—'If' three types
5. Degrees of comparison
6. Tense forms
7. Infinitive
8. Gerund
9. Confusing pairs of words ( **from the Bank** )

#### Confusing pairs of words--Bank

- 1.alternate / alternative
- 2.birth / berth

- 3.canvas / canvass
- 4.cheque / check
- 5.choir / quire
- 6.confident / confidant
- 7.council / counsel
- 8.depository / depositary
- 9.draft / draught
- 10.President / precedent
- 11.Principal / principle
- 12.stationary / stationery
- 13.trail / trial
- 14.emigrant / immigrant
- 15.destiny / destination

**Composition:**

Précis writing

## L Scheme

### DIPLOMA IN MODERN OFFICE PRACTICE

#### IV Semester

#### ENGLISH -- II (Question paper pattern)

#### Major divisions:

1. Essay
2. Short Question
3. Annotation
4. Grammar
5. Composition

#### 1. Essay:

Answer in about 200 words any **ONE** out of **THREE** questions from the prescribed **Non-detailed** study.

#### 2. Short Question: (from the prescribed Detailed study)

Answer the short questions, **FIVE** out of **SIX**, in not more than two or three sentences each.

**TWO** questions from each Prose lesson to be given.

**FIVE** out of **Six** questions (one from each Poem) to be given.

#### 3. Annotation:

Annotate any **FOUR** out of **Eight** passages taken from the prescribed prose and poetry. Four from prose and Four from poetry to be given. ( **not omitting any section**). Answer with reference to the Questions on the context, and the explanations on the passage type. This is adopted for testing the depth of one's knowledge in detailed studies

#### 4. Grammar:

#### 5. Composition:

Precis writing

**Modern Office Practice**  
**ENGLISH--II**  
**MODEL QUESTION PAPER-- I**

Three Hours

75 marks

I. Answer any **ONE** of the following in about 200 words.

1 x 10 = 10

- (a) Narrate the story of 'The Shirt'.
- (b) Compare the characters of Jean and Pierre.
- (c) How did the masters frustrate Wasserkopf's to get refund?

II. Answer **any Five** short questions, in not more than two or three sentences each: 5 x 2 = 10

- a) What were the two qualities that led Fleming to discover penicillin?
- b) What did the bacteriologists discover about the microbes and bacteria?
- c) What do you learn from this lesson about the slums in Kolkata?
- d) 'Her real wealth is Himalayan in size'. What does this sentence mean?
- e) How did the blacks help in building America?
- f) What was Martin Luther King's dream?

III. Answer **any Five** short questions, in not more than two or three sentences each: 5 x 2 = 10

- a) Who does Tagore respect more—holy men or common people?
- b) How did she take the news of death? Why did she not weep?
- c) What kind of wall is described in the poem?
- d) What made Father Gilligan nod in his chair? What was happening in the parish?
- e) What does the hawk 'rehearse'? Explain in your own words.
- f) Who do you think might be the listeners?

IV. Annotate any **FOUR** out of **Eight** passages, not omitting any section: =16

4 x 4

### SECTION-A

- a) 'An antiseptic is a substance which has the power to destroy bacteria.'
- v) Name the lesson.
  - vi) Name the author.
  - vii) Who researched on antiseptic in this context?
  - viii) Did the researcher support the use of chemical antiseptic?
- b) 'She sees in the poor, what others often fail to see.'
- v) Name the lesson.
  - vi) Name the author.
  - vii) Who is 'she'?
  - viii) What does she see in the poor?
- c) 'They had done hard work, dirty work and dangerous work in the mines, on the docks...'
- v) Name the lesson.
  - vi) Name the author.
  - vii) Who are they??
  - viii) Were they recognized by the Whites?
- d) 'O God! that maddest this beautiful earth, when will it be ready to receive Thy saints?'
- v) Name the lesson.
  - vi) Name the author.
  - vii) From where is this passage quoted?
  - viii) Name any two saints mentioned in this context..

### SECTION-B

- a) 'Open thine eyes and see, thy God is not before thee!'
- i) Name the poem.
  - ii) Name the poet.
  - iii) Explain the passage.
- b) 'And will you cut a stone for him?'
- iv) Name the poem.
  - v) Name the poet.
  - vi) Who spoke this passage?
  - vii) Why did she want a stone cut for him?
- c) 'Good fences make good neighbours.'
- iv) Name the poem.
  - v) Name the poet.
  - vi) Explain the passage.
- d) 'And after cried he, ' God forgive!  
My body spake, not I!'
- v) Name the poem.
  - vi) Name the poet.
  - vii) What did his body speak?
  - viii) Why does he ask God to forgive him?

**V. Answer the following as directed:-**

(19 Marks )

- a) Identify the sentence into elements such as SVOCA and label the pattern :- 2  
Human right represents individual and group demands.
- b) Complete the following sentence with a suitable question tag:- 2  
They are meant to preserve human dignity.
- c) Rewrite the following using the dummy "it" as subject in the initial position:- 2  
The audience left the theatre cleansed.
- d) Rewrite the following using "there" in the initial position:- 2  
A man is crossing the road.
- e) Rewrite ,correcting the error in the ' If' clause sentence:- 2  
If you worked hard you will pass with good marks.
- f) Rewrite the following sentence changing the infinitive into gerund:- 2  
We create specialists to help citizens.
- g) Rewrite the following sentence changing the gerund into infinitive:- 2  
Working with children is a pleasure.
- (h) Fill in the blanks with correct tense form of the verbs given in brackets:- 1  
The Ganges----- ( have) its sources in the Himalayas and----- ( fall ) into the Bay of Bengal.
- (i) Change the following sentence into positive degree: 2  
Some birds fly faster than airplanes.
- j) Rewrite the following sentences filling with appropriate words avoiding confusion: 2  
For me lower ----- ( birth / berth ) is confirmed in Bengaluru Express.  
He gave me a ----- ( check / cheque ) on the Bank of India.

**VI. Make a precis of the following passage:-**

10

Information technology has changed the paradigms used in our everyday lives. It is an essential part of the way we do business, learn and the list goes on. With IT and WWW the scene of education is taking a new landscape. Attending a class is not restricted to a physical classroom .You do not have to go to a college to earn a genuine degree. The process of meeting the requirements for a degree has evolved from a campus to cyber space. It provides the capability to anyone with a laptop computer to attend a class from anywhere; home ,office, park, airplane, mars or anywhere else. This technology enables one to participate in a discussion with peers without being present at a specific location.

Educational opportunities through internet remove the barriers of age and space. It would be difficult for adult students to attend a traditional school or college. However internet allows a 40 or 60 years old to complete the requirements for a high school or university diploma.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**IV SEMESTER**

**ADVANCED ACCOUNTANCY-II**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28142**  
 Semester : **IV Semester**  
 Subject Title : **Advanced Accountancy-II**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
<b>Advanced Accountancy-II</b>	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1.	Partnership Accounts I	10
2.	Partnership Accounts II – Admission of Partner	15
3.	Partnership Accounts III – Retirement and Death of Partner	15
4.	Partnership Accounts IV – Dissolution	15
5.	Hire Purchase & Installment System	15
	Revision & Test	10
	<b>Total</b>	<b>80</b>

**Rationale:**

This subject Advanced Accountancy – II, enables the students to have strong foundation for understanding the basic concepts of Partnership Accounts. It gives full focus on the concepts and calculations of interest on capital and interest on Drawing, the preparation of Profit and Loss Appropriation Account and the partners' capital accounts under Fixed and Fluctuating methods. It also envisages the students to know thoroughly the Accounting Treatment in case of Admission, Retirement and Death of a Partner and how to Dissolve A Partnership Firm.



**Objectives:**

1. To understand the meaning and methods of calculating interest on capital and interest on drawings and the preparation of Profit and Loss Appropriation Account and Partners' Capital Account under two different methods.
2. To train the students in the accounting treatments at the time of Admission Retirement and Death of a partner and in preparing the Revaluation Account and Revised Balance Sheet.
3. To impart the accounting procedure for dissolving an existing partnership firm.
4. To know the meaning, purpose and method of accounting for Hire Purchase and Instalment Transactions.

**ADVANCED ACCOUNTANCY-II**  
**DETAILED SYLLABUS**  
**CONTENTS**

UNIT	NAME OF TOPICS	Hours	Marks
I	<p><b><u>PARTNERSHIP ACCOUNT I - FUNDAMENTALS:</u></b></p> <p>Definition of Partnership – Partnership Deed and its contents – Rules of Partnership Act, 1932, applicable in the absence of Partnership Deed – Necessary Adjustments in accounts – Interest on Capitals – Interest on Drawings – Partners’ Salary or Commission – Preparation of Profit and Loss Appropriation Account – Capital Accounts of Partners – Fixed Capital Method and Fluctuating Capital Method.</p>	16	15
II	<p><b><u>PARTNERSHIP ACCOUNT I I – ADMISSION OF A PARTNER:</u></b></p> <p>Adjustments in the Profit Sharing Ratio – Sacrificing Ratio – Treatment of Goodwill – Revaluation of Assets and Liabilities – Memorandum Revaluation Account.</p>	16	15
III	<p><b><u>PARTNERSHIP ACCOUNT III – RETIREMENT OF A PARTNER:</u></b></p> <p>Adjustment regarding Profit Sharing Ratio – Gaining Ratio – Goodwill Treatment – Revaluation of Assets and Liabilities – Death of a Partner.</p>	16	15
IV	<p><b><u>PARTNERSHIP ACCOUNT IV – DISSOLUTION OF PARTNERSHIP:(Simple Dissolution only)</u></b></p> <p>Meaning – Modes of Dissolution –Settlement of Accounts Accounting Treatments – Journal Entries for Dissolution – Treatment of Goodwill on Dissolution – Treatment of unrecorded assets and liabilities – Preparation of Realisation Account</p>	16	15
V	<p><b><u>HIRE PURCHASE &amp; INSTALMENT SYSTEM:</u></b></p> <p>Definition – Features of hire purchase system – Important terms used in HP system – Calculation of interest – Types of problems – simple problems – when cash price not given – when rate of interest not given – Default and Repossession – Complete repossession and Partial repossession – Accounting treatment in the books of hire purchaser and hire vendor – Comprehensive problems – Instalment System.</p>	16	15

## RECOMMENDED TEXT & REFERENCE BOOKS

S.NO.	AUTHOR	TITLE	PUBLISHER	EDITION	YEAR
<b>Text Books</b>					
1.	T.S.Reddy & A.Murthy	Financial Accounting	Margham Publications, Chennai	4 <sup>th</sup> Revised Edition	2003
2.	S.P.Jain K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	10 <sup>t</sup> Revised Edition	2003
3.	T.S.Reddy & A.Murthy	Advanced Accountancy	Margham Publications, Chennai	1 <sup>st</sup> Edition	2004
<b>Reference Books</b>					
1.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand and Sons, New Delhi	10 <sup>th</sup> Edition	2001
2.	Mukerjee and Hanif	Modern Accountancy	Tata Mc - Graw Hill Publication Co.,Ltd., New Delhi	9 <sup>th</sup> Edition	2003
3.	Dr.S.Maheswari & Dr.S.K.Maheswari	Advanced Accountancy Vol. I & II	Viveks Publishing House Pvt.Ltd. New Delhi	9 <sup>th</sup> Revised & Enlarged Edition	2005

**MODEL QUESTION PAPER**

**IV SEMESTER - ADVANCED ACCOUNTANCY**

**Time: 3 Hrs.**

**PART A**

**Max.Marks: 75**

**Answer any THREE questions only**

**(Marks 3x5=15)**

- (a) What is Profit and Loss Appropriation Account?**
- (b) Mention the adjustments to be made at the time of admission of new partner.**
- (c) What is gaining ratio? How is it calculated?**
- (d) State the rules regarding (i) the order of Distribution of firm's assets  
(ii) Payment of firm's debts, in the event of dissolution of a Partnership Firm.**
- (e) How do you account for Sale or Return Transactions when it is decided to show them as actual sales?**

**PART B**

**Answer any FOUR questions only**

**(Marks: 4x15=60)**

**I. Ram and Ravi are partners in a firm sharing profit and losses as to 3/4 th to Ram and 1/4<sup>th</sup> to Ravi. Their Capitals on 1<sup>st</sup> January 1996 amounted to Rs. 18,000 and Rs. 12,000 respectively. During the year ended 31<sup>st</sup> December 1996 they lost Rs. 10,608 without taking into account interest on capital and drawings. According to partnership deed, interest on capital is to be allowed at 5% p.a. and charged on drawings at an average rate of 2%. The drawings of Ram and Ravi during the year were Rs. 3,000 and Rs. 2,400 respectively and interest on them worked out to be Rs. 60 and Rs. 48 respectively.**

**Drawn up the Profit and Loss Appropriation Account and the Capital accounts of the Partners as on 31<sup>st</sup> December 1996.**

II. Sankar and Saleem are partners in a firm sharing Profits and Losses in the ratio of 3:2 as on 31<sup>st</sup> March 2005. Their Balance Sheet was as under:-

Liabilities	Rs.	Assets	Rs.
Creditors	90,000	Cash	5,000
Bills Payable	25,000	Bank	40,000
Capital Accounts		Stock	60,000
Sankar 1,50,000		Furniture	20,000
Saleem 1,20,000		Land and Building	2,00,000
-----	2,70,000	Debtors	62,000
		<u>Less: Provision</u>	
		for Bad debt	2,000
		-----	60,000
	-----		-----
	3,85,000		3,85,000
	-----		-----

On 1<sup>st</sup> April 2005, they admit Solomon into partnership on the following conditions;-

- (1) Solomon has brought Rs. 1,00,000 as capital.
- (2) The value of land and building was to be increased by Rs. 20,000
- (3) Stock and Furniture were to be depreciated by Rs. 10,000 and Rs. 5,000 respectively.
- (4) Rs. 15,000 to be written off from sundry creditors as it is no longer liability.  
Provision for doubtful debts is to be increased by Rs. 1,000.

Prepare Revaluation Account, Capital Accounts, Bank Account and Balance Sheet Messrs. Sankar, Saleem and Solomon as on 1<sup>st</sup> April 2005.

**III. Lalitha, Jothi and Kanaga were partners of a firm sharing Profits and Losses in the Ratio of 3:2:3. Set out below was their Balance Sheet as on 31<sup>st</sup> December 2003:-**

<b>Liabilities</b>		<b>Rs.</b>	<b>Assets</b>		<b>Rs.</b>
<b>Bills Payable</b>		<b>32,000</b>	<b>Cash in hand</b>		<b>750</b>
<b>Sundry Creditors</b>		<b>62,500</b>	<b>Cash at Bank</b>		<b>2,04,500</b>
<b>Capitals:</b>			<b>Book-Debts</b>		<b>89,000</b>
<b>Lalitha</b>	<b>2,00,000</b>		<b>Stock</b>		<b>1,11,500</b>
<b>Jothi</b>	<b>1,25,000</b>		<b>Furniture</b>		<b>17,500</b>
<b>Kanaga</b>	<b>1,50,000</b>		<b>Plant and Machinery</b>		<b>48,750</b>
	-----	<b>4,75,000</b>	<b>Building</b>		<b>1,20,000</b>
<b>Profit and Loss Account</b>		<b>22,000</b>			
<b>Outstanding Expense</b>		<b>500</b>			
		-----			-----
		<b>5,92,000</b>			<b>5,92,000</b>
		-----			-----

**Lalitha retired from the firm on 1<sup>st</sup> January 2004 on the following conditions:-**

- (1) Goodwill to the firm was to be valued at Rs. 30,000.**
- (2) The assets are to be valued as under:  
    Stock Rs. 1,00,000; Furniture Rs. 15,000; Plant and Machinery Rs.45,000  
    and Buildings Rs. 1,00,000.**
- (3) A provision for doubtful debts be created at Rs. 4,250.**
- (4) Lalitha was to be paid off at once.**

**Prepare Revaluation Account, Capital Accounts, Bank Account and Balance Sheet of the re-constituted firm.**

- IV. A, B and C were three partners in a business sharing Profit & Losses in the ratio of 2:2:1. The following was their balance sheet as on 31<sup>st</sup> December 1998.

Liabilities	Rs.	Assets	Rs.
Creditors	30,000	Bank	20,000
Capita A/cs.:A 40,000		Current Assets	30,000
B 30,000		Fixed Assets	70,000
C 20,000			
-----	90,000		
	<u>1,20,000</u>		<u>1,20,000</u>

It was decided to dissolve the firm w.e.f.31<sup>st</sup> December 1998 and C was appointed in-charge of realization. He was to receive 5% commission on the amounts realized from fixed and current assets. He was also to bear all expenses of realization.

The fixed assets realized Rs. 80,000 and the current assets Rs. 20,000. The realization expenses amounted to Rs. 2,000.

You are required to pass necessary journal entries and to prepare the necessary ledger accounts and close the books of the firm.

- V. On 1<sup>st</sup> February 1989 Delhi Motors Co. sold on hire purchase basis to Mrs. Satya, a Car whose cash price was Rs. 100000. The terms of the contract were as follows:

- a. Rs. 40,000 to be paid immediately on the signing of the contract.
- b. The balance in three annual instalments (Payable on 31<sup>st</sup> January) of Rs.20,000 plus yearly interest due at 18% per annum on outstanding balances remaining after each payment.

On 31<sup>st</sup> January 1991. Mrs. Satya failed to pay the instalment and hence Delhi Motors Co. took possession of the car, which was valued at Rs.44,480. In February, 1991, the company spent Rs.1,300 in cash for materials and Rs.680 worth of factory labour was used to make the car ready for resale. On 12<sup>th</sup> March, 1991, the car was sold for Rs.50,000.

Delhi Motors Co. Closes its books of account every year on 31<sup>st</sup> March. Prepare the following accounts in its ledger.

- a. The account of Mrs. Satya, the customer.
- b. Repossessed Goods Account.

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**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**IV SEMESTER**

**COMPANY LAW**

**CURRICULUM DEVELOPMENT CENTRE**



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

Course Name : **Diploma in Modern Office Practice**  
 Subject Code : **28143**  
 Semester : **IV Semester**  
 Subject Title : **COMPANY LAW**

**TRAINING AND SCHEME OF EXAMINATION: No . of Weeks per Semester : 16 Weeks**

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

**TOPICS AND ALLOCATION OF HOURS:**

Sl.No.	Topic	Time (Hrs.)
1.	<b>Formation of a Company</b>	13
2.	<b>Shares and Debentures</b>	12
3.	<b>Management of a Company</b>	15
4.	<b>Company Meetings</b>	15
5.	<b>Winding Up of a Company</b>	15
	<b>Revision &amp; Test</b>	10
	Total	80

**Rationale:**

This subject Company Law gives exposure to the students to the concepts related to Joint Stock Company and they will come to know how they can be applied in practical situations.

**Objectives:**

The Students will be able:

1. To get the fundamental knowledge about Joint Stock Company and its Formation.
2. To know about Shares, Debentures and their kinds.
3. To understand the procedures involved in Managing the Company.
4. To acquire knowledge about the company Meetings and the procedures.
5. To study about the steps involved in the winding up of a Company.

**COMPANY LAW**  
**DETAILED SYLLABUS**

**CONTENTS**

<b>UNIT</b>	<b>NAME OF TOPIC</b>	<b>Hours</b>	<b>Marks</b>
I	<b>FORMATION OF A COMPANY:</b> Promotion – Promoters – Legal position of promoters – Filing of documents with Registrar. Memorandum of Association – Meaning – Importance – contents of Memorandum – Alteration of Memorandum – Articles of Association – Meaning – Contents – Difference Between Memorandum and Articles - Prospectus – Definition – contents – Statement in lieu of Prospectus.	16	15
II	<b>SHARES AND DEBENTURES :</b> Definition of Shares – Kinds of Shares – Voting Rights – Debentures – Kinds of Debentures – Difference between Share holders and Debenture holders – Public Deposit.	16	15
III	<b>MANAGEMENT OF A COMPANY:</b> Directors – Number – Appointment – Share qualification – Removal of Directors – Remuneration – Legal Position – Director’s powers – Duties – Liabilities – Managing Director – Powers – Duties – Liabilities - Company Secretary – Qualification – Duties – Rights.	16	15
IV	<b>COMPANY MEETINGS:</b> Meaning - Importance – Kinds – Statutory Meeting – Annual general meeting – Extraordinary general meeting – Meetings of Board of Directors – Meetings of Debenture holders – Meetings of Creditors – Requisites of a valid meeting – Notice – Agenda – Minutes – Quorum – Chairman – Proxy – Resolution – Kinds.	16	15
V	<b>WINDING UP:</b> Meaning – Modes of winding up – Liquidators in winding up – Official liquidator – Duties – Powers – Contributories – Persons liable as Contributories.	16	15

**Reference Books:**

MERCANTILE LAW BY N.D. KAPOOR,  
COMPANY LAW BY S.C. KUCHAL,  
COMPANY LAW BY ASHOK K. BAGRIAL,  
COMPANY LAW BY P.P.S. GOGNA.

**MODEL QUESTION PAPER  
COMPANY LAW**

**Time: 3 Hrs.**

**Max.Marks: 75**

- [N.B: (1) Answer all questions, choosing any two divisions from from (a) and any one division 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.]

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- I A 1. What are the functions of the Promoter of a Company?  
2. Define Articles of Association.  
3. What do you mean by statement in lieu of Prospectus?
- B 1. Define Memorandum of Association. Explain the Different clauses of Memorandum of Association.  
2. Define Prospectus. What are the contents of Prospectus?
- II A 1. Name the Different type of Shares, which can be issued by a Public Limited Company.  
2. Define Debenture.  
3. Write the Rules regarding the Public Deposits.
- B 1. Define Preference Share. Explain the Different type of Preference Shares.  
2. Distinguish between Shares and Debentures.
- III A 1. Write the rules regarding the Number of Directors.  
2. Who is a Managing Director?  
3. Who can be appointed as a Company Secretary?
- B 1. Who is a Director? What are the rules regarding the appointment of Directors.  
2. What are the Duties and Rights of a Company Secretary?
- IV A 1. Draw a chart showing the Different kinds of Company Meeting.  
2. What are the Requisites of a Valid Meeting?  
3. Explain Ordinary Resolution and Special Resolution?
- B 1. What is Statutory Meeting? Explain the contents of Statutory Report.  
2. Explain the Provisions of the Companies Act, 1956 regarding the conduct of Board Meetings.
- V A 1. What do you mean by Winding Up of a Company?  
2. Who is a Liquidator?  
3. What do you mean by Contributories?
- B 1. Explain the Different modes of Winding up of a Company.  
2. Explain the Powers and Duties of a Liquidator.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**IV SEMESTER**

**TYPEWRITING ENGLISH / TAMIL**  
**Junior Paper II (GTE)**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28144**  
 Semester : **IV Semester**  
 Subject Title : **TYPEWRITING ENGLISH / TAMIL  
Junior Paper – II (GTE)**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours / Week	Hours// Semester	Marks			
<b>TYPEWRITING ENGLISH / TAMIL Junior Paper –II (GTE)</b>	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	45 Minutes
			25	75	100	

**Rationale:** Knowledge in typing statement and letters

**Objectives:**

To type Statistical matters and all type of letters from manuscript by elaborating of abbreviations. (Statement, Professional Letters, Business Letters and Government Orders.

**TYPEWRITING ENGLISH / TAMIL Junior Paper –II (GTE)**

**TOPICS AND ALLOCATION**

<b>S.No.</b>	<b>CHAPTER</b>	<b>Hours Alloted</b>
1.	Statement Practice	25
2.	Professional Letter	14
3.	Business Letter	14
4.	Government Order	14
	Revision, Test	13
	<b>Total</b>	<b>80</b>

**Note:**

- 5 marks will be awarded for those who are able to present the format correctly
- A candidate will be declared to have passed the examination of the subject only if he/she has secured the prescribed minimum 30 marks out of 75
- Marks assigned for the question ( Sl.No.1) - 50 marks.  
( Any one from Sl.No 2 to 4) - 25 marks.

**Examination :**

- |  | <b>Duration</b> | <b>Max. Marks</b> |
|--|-----------------|-------------------|
| • Typewriting (English/ Tamil) Junior Paper II -<br>- Manuscript | 45 minutes      | 75                |

\* \* \*

Time - 45 minutes

(Maximum Marks: 75)

- [N.B.:— (1) Special attention should be paid to accuracy and neatness of execution.  
 (2) All abbreviations should be amplified, spelling mistakes corrected and figures punctuated wherever necessary.  
 (3) Each question should be typed on a separate sheet of paper on any one side of the answer sheet  
 (4) Five marks are allotted for typing the Format of each Question I and II]

Question I ]

[ Marks: 50

Type the following STATEMENT in proper form and rule up:—

All Caps / Performance Statement of Sakthi Sugar Mills / #

U.C /	month	Cane Stock	Production	Sales	Export
		( figures in tonnes )			
lc. /	JANUARY	2,30,655	1,91,954	1,18,022	3,865
	February	2,15,581	2,19,117	1,75,177	4,915
trs. /	March	2,20,181	2,22,317	1,90,217	5,174
	September	2,30,811	2,70,171	1,82,119	6,717
	October	2,70,191	2,90,917	1,97,120	7,610
6 /	November	2,75,912	2,95,119	2,01,121	7,517
	December	2,17,411	2,17,910	2,07,211	8,610

[ turn over ...

Type the following PROFESSIONAL LETTER in proper form:

All /  
Caps / S. Arumugam, B.A., B.L., Telephone : 24912231  
Advocate. 7 Arunathalapuram,  
Adyar,  
Chennai 600 020. /stet.  
5th Nov. 2009.

Thiru. R. Raman,  
41 # 1 Palace Road,  
# 1 Madurai 625001.

Sir,

stet / I have received your ~~br. dated~~ 30th ~~off.~~ / Sep.  
2009 and have noted the contents. As per our  
personal discussion during your stay in Chennai  
a few days ago, I have filed the necessary  
application before the High Court of Madras. The / heard  
application has been numbered and notice has  
careful / been ordered to the other side. // On a / perusal // N.P.  
of the documents and papers given by you, I am  
sure that you will succeed in this matter.  
I will inform you the date of hearing of the  
matter in due course of time.

Y. f. ,

( S. ARUMUGAM )



**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**IV SEMESTER**

**VISUAL BASIC LAB**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**

Subject code : **28145**

Semester : **IV Semester**

Subject Title : **VISUAL BASIC LAB**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours / Week	Hours/ Semester	Marks			
<b>Visual Basic Lab</b>	8 Hrs.	128 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl.No	Topic	Hours
1	Integrated Design Environment & Applicatin Wizard	6
2	Components of VB	4
3	Tool Box	5
4	Procedures to add controls	3
5	Setting Properties	10
6	Ex. 1 Interest Calculator	6
7	Ex. 2 Temperature Convertor	6
8	Ex. 3 Digital Clock	6
9	Ex. 4 Biggest of Three Numbers	6
10	Ex. 5 Area of Circle	6
11	Ex. 6 Calculator	6
12	Ex. 7 My Notepad	6
13	Ex. 8 Animation	6
14	Ex. 9 Picture Viewer	6
15	Ex. 10 Colour Palette	6
16	Ex. 11 Questionnaire	8
17	Ex. 12 Database	8
18	Ex. 13 Menu	8
19	Ex. 14 Data Control	8
20	Ex. 15 Report	8
	<b>Total</b>	<b>128</b>

**Rationale:**

To make the students understand Event Driven Programming model and the concept of Front End

**Objectives**

- **Design Time**
  - To Design customized User Interface with various components
  - To write procedures to be attached to the controls so as to respond to their events and methods
- **Break Time**
  - To test and remove errors with the help of the debugging tools and colour cueing
  - To follow the logic of the procedures
- **Run Time**
  - Make executable files by compiling to produce machine code
  - Pack the project to make it machine independent application

## VISUAL BASIC LAB

### LAB EXERCISES

UNIT	NAME OF TOPICS
	<b><u>1 – 10 Independent Exercises – For Lab Work as well as for Examination</u></b>
1	<b>Interest Calculator</b> Design a User Interface to: <ul style="list-style-type: none"> <li>○ Accept values as Principal, Period and Rate of Interest as Input through Labels and Text Boxes</li> <li>○ To compute Simple and/or Compound Interest through codes attached to Command Buttons</li> <li>○ Display Interest and the Amount in a separate frame</li> </ul>
2	<b>Temperature Converter</b> Design a form to: <ul style="list-style-type: none"> <li>○ Accept a numerical quantity as Input</li> <li>○ Make selection through Option Buttons as to Centigrade or Fahrenheit</li> <li>○ Convert to the other using a procedure attached to a Command Button captioned “Convert”</li> </ul>
3	<b>Digital Clock</b> Design a form as Digital Clock with labels to display Date, Day and Time using a Timer control
4	<b>Biggest of Three Numbers</b> Design an interface to accept three values as A, B and C respectively and find the biggest of the three through a procedure using the Else If control structure
5	<b>Area of a Circle</b> Design an interface to accept the radius of a given circle through an Input Box and calculate its area through a procedure attached to a Command Button captioned “Calculate” and display the result via a Message Box
6	<b>Calculator</b> Design a calculator with control arrays to simulate the digits and operators and using their index and caption properties respectively write a procedure to carryout simple arithmetic operations
7	<b>My Notepad</b> Design a Word Processor named My Notepad with a Rich Text Box with provisions to <ul style="list-style-type: none"> <li>○ Type text and save it in a new file</li> <li>○ Open an existing text file through Common Dialog Box</li> <li>○ Import and Export selected text from and to the Clipboard</li> <li>○ Open MS Notepad directly from My Notepad</li> <li>○ Set Foreground and Background properties to control the environment</li> <li>○ Redirect the contents to a printer</li> </ul>
8	<b>Animation</b> Design a form with two objects placed in image controls and move them

	around in different directions by manipulating their position by placing their top and left properties within a loop to produce animation effect
9	<p><b>Picture Viewer</b></p> <p>Develop a User Interface to load a picture file from any location using the Drive List Box, Directory List Box and File List Box and display the path of the selected file in a Text Box</p>
10	<p><b>Colour Palette</b></p> <p>Design a form with three vertical Scroll Bars to represent the three basic colours viz. Red, Green and Blue and set their Small Change and Large Change properties and by permutation and combination of the values of the Scroll Bars by dragging, manipulate Back Colour property of a Picture Box via the RGB settings, produce millions of colours.</p>
	<p><b><u>11 – 15 Progressive Exercises as a Project ( Only as Lab Work and NOT for Examination)</u></b></p>
11	<p><b>Questionnaire</b></p> <p>Assuming that an Economic Survey is to be conducted, design a simple e-questionnaire, named Survey Form, to gather personal and professional statistics from general public by placing on form the various controls like Labels, Text Boxes, Option Buttons, Check Boxes, Command Buttons. Segregate data depending on their categories with Frames</p>
12	<p><b>Database</b></p> <p>Create a database and construct a table in Access through Visual Data Manager with required fields to store the attributes collected through the questionnaire.</p>
13	<p><b>Menu</b></p> <p>Create a Menu Bar on the Survey Form with the help of the Menu editor classifying the major items as Menu Items in the Menu Bar and list the minor categories as options of the pull down list.</p>
14	<p><b>Data Control</b></p> <p>Place a Data Control on the Survey Form and set its Name, Database Name, Record Type and Record Source properties to connect to the table in the database and bind the controls to the relevant fields</p>
15	<p><b>Reports</b></p> <p>Crates a second form in the project named Report and place a Data Control and a DataGrid. Bind the DataGrid to the Data Control and set the Record Source property through a SELECT statement restricting the records retrieved with the WHERE clause and arrange the records through the ORDER BY clause for every minor category in the Menu.</p>

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**IV SEMESTER**

**\*ELECTIVE : Elements of Shorthand-English**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION AND TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE –SYLLABUS  
L-SCHEME**

Course Name : **Diploma in Modern Office Practice**  
 Subject Code : **28171**  
 Semester : **IV Semester**  
 Subject Title : **Elements of Shorthand-English**

**TRAINING AND SCHEME OF EXAMINATION**

Number of Weeks per Semester : 16 Weeks

Subject	Instruction		Examination			
	Hours/ week	Hours/ Semester	Assessment Marks			
			Internal Assessment	Board Examination	Total	Duration
<b>Elements of Shorthand-English</b>	6	96	25	75	100	2 Hours

**EXAMINATION:**

- Shorthand outline for simple words including grammalogue and phrases : 10 MARKS
- Basic questions on CHAPTER II,V,VI,XV,XXII,XXIII,XXIV,; XXVIII,XXIX 15 MARKS
- Transcribing lithographs into Long hand –  
From Book Exercises: 25 MARKS
- Writing in Shorthand passage consisting of 140 words  
from Book Exercises: 25 MARKS

**TOPICS AND ALLOCATION OF HOURS**

Sl.No.	Topic	Time (hours)
	<b>PITMAN SHORTHAND INSTRUCTOR AND KEY – NEW ERA EDITION</b>	
1	CHAPTER XVII TO XIX	20
2	CHAPTER XX TO XXII	20
3	CHAPTER XXIII TO XXV	20
4	CHAPTER XXVI TO XXVIII	20
5	CHAPTER XXIX & XXX	16

**Rationale :**

The subject Elements of Shorthand helps the students to understand Shorthand writing. It helps to have through knowledge in basic principles of Shorthand and make students capable of taking Dictation.

**Objectives :**

The subject helps the students to understand basic principles of Shorthand.

**Elements of Shorthand-English  
DETAILED SYLLABUS**

**CONTENTS**

UNIT	NAME OF TOPIC	HOURS
1	The aspirate – upward and downward r – upward and downward l and sh	20
2	Compound consonants – Vowel indications – the halving principle – Section I	20
3	Halving principle – Section II – the doubling principle – diphonic or two vowel signs.	20
4.	Medial semi circle – prefixes – negative words – suffixes and terminations	20
5.	Contractions – figures etc. proper names.	16

**Books for Reference: PITMAN SHORTHAND INSTRUCTOR AND KEY – NEW ERA EDITION**



DIPLOMA IN MODERN OFFICE PRACTICE

IV SEMESTER

MODEL QUESTION PAPER

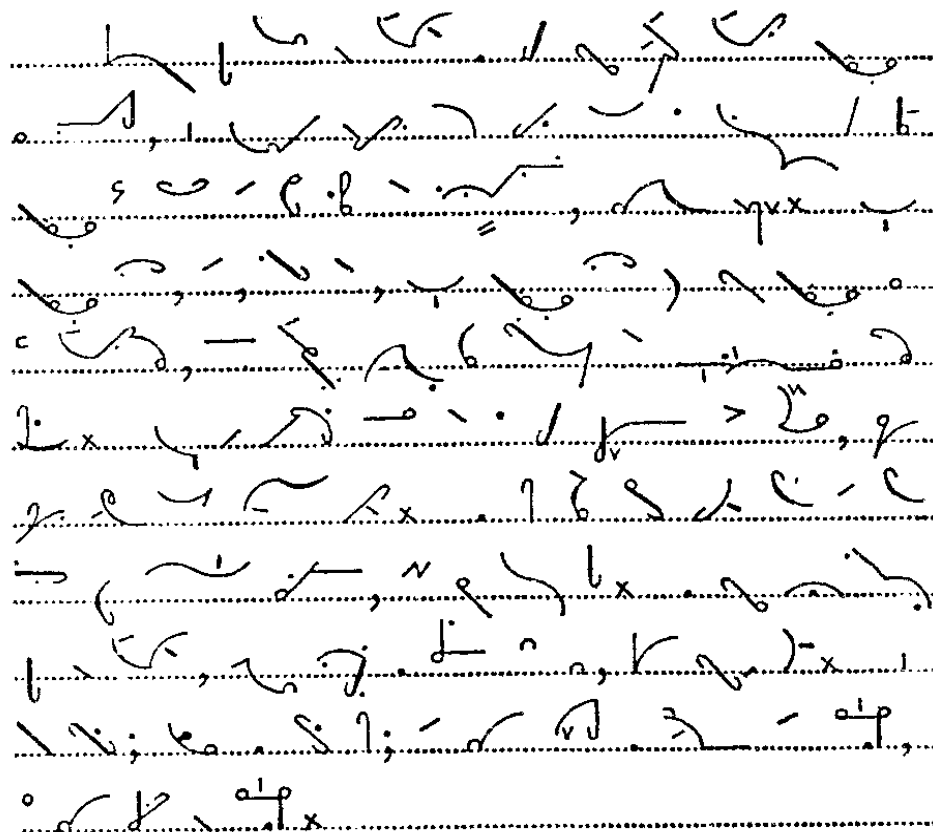
**Elements of Shorthand-English**

TIME : 2 Hours

Max Marks :75

1. To transcribe the given Litho into Long hand

25 marks



2

- a) Define vowel and explain with examples. 5 marks
- b) Define Dipthong and explain with examples. 5 marks
- c) State with examples how termination Shun is represented in straight strokes and curve strokes. 5 marks

3. Write in Shorthand. 10 marks

- |                   |                     |
|-------------------|---------------------|
| 1. Significance   | 2. Improvement      |
| 3. Inspect        | 4. I have been      |
| 5. I can be there | 6. At the same time |
| 7. Familiarise    | 8. Influence        |
| 9. Affection      | 10. Unavoidable     |

4. Write the following passage in Shorthand by indicating essential vowels. 25 marks

Dear Sir,

Thank you for your prompt reply to my letter regarding the syllabus of the southern institute I am anxious that my nephew should join on the resumption of the classes. He was to have begun last session but was obliged to postpone the matter through sudden illness, which caused us considerable anxiety. Unless I am mistaken I have had the pleasure of meeting professor Lawson, the principal of the Institute and I shall call upon him next week to arrange about text books and to obtain his sanction to the course which I wish my nephew to take. Thank you, also, for the invitation to the opening ceremony. I shall certainly be present at the function if it is at all possible. The programme is very tempting and I presume I may bring a friend. If I am not mistaken on this point, perhaps you will kindly send a postcard to that effect.

Yours truly.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**II -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**IV SEMESTER**

**MARKETING - I**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28172**  
 Semester : **IV Semester**  
 Subject Title : **MARKETING- I**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		*Examination			Duration
	Hours /Week	Hours /Semester	Marks			
MARKETING -I	6 Hrs.	96 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

- Examination at the end of IV Semester

**Topics and Allocation of Hours :**

Sl.No.	Topic	Hours
1.	Introduction to marketing	Units I and II are to be covered in the III Semester
2.	Marketing functions	
3.	Product planning	28
4.	Market segmentation	28
5.	Consumer behaviour	28
	Revision & Test	12
	Total	96

**Rationale:**

The Marketing and Salesmanship Subject gives knowledge about Market and product. It gives some idea on selection of a Product for the regular use.

**Objectives:**

The Students will be able:

6. To know about the evolution of marketing and its recent developments.
7. To know the various functions of Marketing.
8. To understand the steps involved in development of a new product.
9. To impart knowledge on market segmentation.
10. To know about the Consumer behaviour on buying decisions.

**MARKETING - I**  
**DETAILED SYLLABUS**  
**CONTENTS**

UNIT	NAME OF TOPICS	Hours	Marks
I	<p><b><u>INTRODUCTION TO MARKETING</u></b></p> <p>Marketing – meaning and definitions – Importance – Evolution of Marketing – Classification of Market – Objectives of Marketing – Selling – Selling and Marketing – kinds of goods – Modern Marketing – Marketing Mix – Meaning – marketing concept – approaches to the study of marketing.</p>	-	15
II	<p><b><u>MARKETING FUNCTIONS</u></b></p> <p>Funcions of Exchange – Buying – Meaning – Kinds of buyers – Elements of buying – Methods of buying – Assembling – Meaning – Selling – Meaning – Elements of Selling – Kinds of Selling – Functions of Physical Supply. Transportation – Importance and Functions – Modes of Transportation – Storage and Warehousing – Meaning – Functions – Types of Warehouses.</p>	-	15
III	<p><b><u>PRODUCT PLANNING</u></b></p> <p>Product Planning &amp; Development – Meaning and Important – Steps involved in the Development of a new product – Product and Product Line Modification – Diversification – Simplification – Product cycle – Stages in the product life cycle – reasons for new product failure.</p>	28	15
IV	<p><b><u>MARKET SEGMENTATION</u></b></p> <p>Introduction – Definition – Criteria – Bases – Geographic – Demographic – Psychographic – Soci-economic – Benefit – Benefits of Segmentation – Philosophics of Market Segmentation Mass Marketing – Product Variety Marketing – Target Marketing – Micro Marketing – Customised Marketing – Personalised Marketing.</p>	28	15

V	<p><b><u>CONSUMER BEHAVIOUR</u></b></p> <p>Buyer Behaviour – Meaning – Types of Buyers – Determinant of Buying Behaviour – Consumer Buying Decision – Characteristics of Buyer Behaviour – Buying Motives – Buying Decision Process – Motives of Industrial Consumers.</p>	28	15
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**Note: Units I and II are to be covered in the III Semester and Units III, IV and V to be covered in the IV Semester.**

- Examination at the end of IV Semester

**MODEL QUESTION PAPER**  
**IV- SEMESTER – MARKETING - I**

Time: 3 Hrs.

Max.Marks: 75

[N.B: (1) Answer all questions, choosing any two from division (a) and any one from division (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.]

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- I    A    1. Define marketing.  
      2. What are the objectives of Marketing?  
      3. What is Marketing Mix?
- B    1. Describe the evolution of Marketing.  
      2. Differentiate between Selling and Marketing.
- II    A    1. What are various methods of buying?  
      2. What is ware house?  
      3. What are the factors that influence the selection of particular mode of transport?
- B    1. Explain the functions of transportation.  
      2. Describe different methods of buying.
- III   A    1. What is Product Planning?  
      2. What is Product line modification?  
      3. Write short notes on Product diversification.
- B    1. Discuss the different stages of Product life cycle.  
      2. Briefly explain the steps involved in development of new product.
- IV    A    1. What is meant by Market Segmentation?  
      2. What are the various kinds of Segmentation?  
      3. What are the bases for Market Segmentation?
- B    1. Explain the benefits of Segmentation.  
      2. Explain Mass marketing and Customized marketing.
- V    A    1. What is Buyer Behaviour?  
      2. What is Buying Motives?  
      3. Mention the determinates of buying behaviour.
- B    1. Explain the Characteristics of Buyer Behaviour.  
      2. Explain the buying decision process.



**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**AUDITING**

**CURRICULUM DEVELOPMENT CENTRE**

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

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28151**  
 Semester : **V Semester**  
 Subject Title : **AUDITING**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
AUDITING	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Hours
1	Introduction and general procedure of audit	10
2	Internal audit	10
3	Vouching	10
4	Verification and valuation	10
5	Specialized audits and EDP audit	12
6	Revision and Test	12
<b>Total</b>		<b>64</b>

**OBJECTIVES:**

- ❖ Understand the framework Auditing and its interrelationship with Accountancy and Investigation
- ❖ Identify nature of the internal audit and internal check
- ❖ State the essentials of vouching related to Auditing
- ❖ Specify the rules verification of Assets and Liabilities
- ❖ Analyze the role of Auditor
- ❖ Specify the qualification of an Auditor
- ❖ Comprehend the liabilities of an Auditor
- ❖ Draw out the audit programme for specialized institutions
- ❖ Spell out the approaches to EDP audit
- ❖ Describe the use of computer for auditing

**AUDITING**  
**DETAILED SYLLABUS**  
**CONTENTS**

UNIT	NAME OF TOPICS	Hours	Marks
I	<p><b>INTRODUCTION – GENERAL PROCEDURE OF AUDIT:</b></p> <p>The Origin of auditing – Definition of auditing-book – keeping-accounting-auditing investigation – objects of auditing-classification of audits-audit Programme-audit working papers-ownership of working papers. Advantages of an Audit</p>	10	15
II	<p><b>INTERNAL CHECK, INTERNAL CONTROL&amp;INTERNAL AUDIT:</b></p> <p>Definition and objects of internal check-internal control-internal audit, Internal check for cash, purchases, sales and wages-Internal audit and Statutory Audit-Audit control-Audit control over Assistants-Audit control over work Performed by Others- Coordinating the work of other Auditors.</p>	10	15
III	<p><b>VOUCHING:</b></p> <p>Meaning and importance of vouching – Points to be noted in a voucher-Vouching the debit side of the Cash Book-Teaming and Lading Method of frauds-How to detect such a frauds-vouching the credit side of the cash book-Wages – Auditors Duty regarding wages-Capital Expenditure-Loans-Salaries-Directors Fees etc.-Trading transactions – vouching of ledgers – vouching of cash transactions – routine checking and vouching.</p>	10	15
IV	<p><b>VERIFICATION AND VALUATION &amp; APPOINTMENT OF AUDITOR:</b></p> <p>Meaning of Verification-Problems in Valuation of Assets-Valuation of assets during inflationary period-Fixed assets-Stock-Investments-debtors-Valuation of different classes of Assets-Market value-Contingent Liabilities – Appointment of auditors – remuneration – removal – qualification – rights - powers – duties – liabilities of auditors.</p>	10	15
V	<p><b>SPECIALISED AUDIT AND EDP AUDIT:</b></p> <p>Trading and Non-trading concerns-Charitable Institutions-Educational Institutions-Hospitals-Branch audit –Transport companies -Cinema Theatres--Executors and Trustees-Clubs-Hotels-Publishers-News papers and periodicals-</p> <p style="text-align: center;">Approaches to EDP auditing - Auditing through computers.</p>	12	15

**TEXT BOOKS:**

1. B.N .Tandon, Practical Auditing, Sultan Chand And Sons, 5th Edition, 2005
2. Dinagar Pagare, Principles And Practices Of Auditing, Sultan Chand & Sons, 4th Edition, 2006.

**REFERENCE BOOKS:**

1. Pradeep Kumar, Baldev Sachideva, Jagwant Singh, Auditing –Theory and Practice, Kalyani Publishers, 5th edition, 2001
2. R.g .Saxena, C.Mallikarjuna Rao, Practical Auditing, Himalaya Publishers, 1st edition, 2002.
3. S.Vengadamani, Practical Auditing, Margham Publications, 1<sup>st</sup> Edition, 2005

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## AUDITING - MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 75

- Note: 1. Answer All Questions, choosing ANY TWO from section –A and Any one from section B of each question  
2. Section A carries 3 marks and section B carries 9 marks of each Question

\* \* \*

- I
- a. 1. Explain the nature of auditing.  
2. Explain the term audit programme.  
3. What are the classifications of audit?
- b. 1. State the relationship between auditing and accountancy.  
2. What are the objectives of auditing?
- II
- a. 1. State the special features of internal control.  
2. Explain the difference between internal check and internal control  
3. State the objectives of internal check.
- b. 1. What are the points taken into account while checking the cash book?  
2. How will the auditor check the wages?
- III
- a. 1. What do you mean by vouching?  
2. How will auditor vouch director fees?  
3. What are the rules will followed while vouching the balance sheet audit
- b. 1."Vouching is the backbone of auditing"-discuss  
2. What are the steps to be followed while vouching trading transactions?
- IV
- a. 1. Explain the significance of verification and valuation of assets and Liabilities.  
2. State any three disqualification of an auditor.  
3. How do you verify plant and machinery?
- b. 1. Explain the rights and duties of an auditor.  
2. How will an auditor verify the contingent liabilities?
- V
- a. 1. What are the advantages of auditing through computer?  
2. What do you mean by EDP audit?  
3. Explain the procedures to be followed in the audit of accounts of a club.
- b. 1. Draw an audit programme of an educational institution.  
2. Chalk out an audit programme of the auditing of hospitals.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**ADVANCED ACCOUNTANCY-III**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28152**  
 Semester : **V Semester**  
 Subject Title : **Advanced Accountancy - III**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
Advanced Accountancy - III	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Branch Accounts	16
2	Departmental Accounts	16
3	Insurance claims	16
4	Royalties	16
5	Depreciation	16
<b>Total</b>		<b>80</b>

**OBJECTIVES:**

- To educate the students about the preparation of Branch accounts and Departmental accounts to ascertain profit and loss of the Branch or Department.
- To master the preparation of claim for loss of Stock.
- To know the accounting treatment in respect of Royalties Account.
- To gain knowledge about the various methods of providing depreciation and their accounting treatment.

**DETAILED SYLLABUS**  
**CONTENTS**

UNIT	NAME OF TOPIC	Hours	Marks
I	<b>BRANCH ACCOUNTS:</b> Different types of Branches – Advantages – Accounts of various types of Branches – Branches selling both for cash and on credit – Goods invoiced to branch at selling price – Stock and Debtor system – Independent Branches.	16	15
II	<b>DEPARTMENTAL ACCOUNTS:</b> Meaning – Advantages – Allocation of expenses – Inter department transfer – Preparation of Departmental accounts	16	15
III	<b>INSURANCE CLAIM:</b> Meaning–Types of claim - Life – Fire – Marine – Calculation of Fire claim – Loss of stock – Average clause	16	15
IV	<b>ROYALTIES :</b> Meaning – problems on Royalty to be recorded in the books of Lessor and Lessee – with Minimum Rent and without Minimum Rent account.	16	15
V	<b>DEPRECIATION:</b> Meaning and importance of Depreciation – necessary consideration to determine depreciation – various methods of depreciation – Fixed instalment method – Reducing Balancing Method – Annuity Method – Depreciation Fund – Sinking Fund – Insurance Policy method - Revaluation method.	16	15

**RECOMMENDED REFERENCE BOOKS**

S.NO.	AUTHOR	TITLE	PUBLISHER
1.	T.S.Reddy & A.Murthy	Financial Accounting	Margham Publications, Chennai
2.	S.P.Jain K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi
3.	T.S.Reddy & A.Murthy	Advanced Accountancy	Margham Publications, Chennai
4.	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand and Sons, New Delhi



**DIPLOMA IN MODERN OFFICE PRACTICE  
V-SEMESTER  
ADVANCED ACCOUNTANCY – III  
MODEL QUESTION PAPER**

**Time: 3 Hrs.**

**Max. Marks: 75**

**PART A**

Answer any **THREE** Questions: (3 x 5 = 15)

- a) What are the advantages of preparing Departmental accounts?
- b) What is meant by cash in transit and goods in transit?
- c) Write short notes on Average Clause
- d) What are the causes for depreciation?
- e) Write short notes on
  - a) Minimum rent
  - b) Short-working

**PART B**

Answer any **FOUR** Questions: (4 x 15 = 60)

1) The Head Office of a company invoices goods to its Delhi Branch at cost plus 20%. The Delhi branch also purchases independently from local parties' goods for which payments are made by the Head Office. All the cash collected by the Branch is banked on the same day to the credit of the Head Office and all expenses are directly paid by the Head Office except for a petty cash account maintained by the branch for which periodical transfers are made from the Head Office. From the following particulars show the Branch Account as maintained in the Head Office books, reflecting the Branch profit for the year ended 31.12.1988.

	Rs.		Rs.
Petty Cash Balances		Sundry debtors on 31.12.98	24,000
1.1.1988	2,000	Goods sent to Branch from H.O. at invoice price	60,000
31.12.1988	1,850	Transfer from H.O for petty cash expenses	2,500
Cash received from debtors	1,25,000	Bad debts	1,000
Stock on 1.1.1988 Transferred from H.O. At invoice price 24,000 Directly purchased By Branch 16,000	40,000	Discount to customers	2,000
		Branch expenses	30,000
Cash sales	45,000	Stock on 31.12.1988:	
		Transferred from H.O. At Invoice value 18,000 Directly purchased by Branch 12,000	
			30,000

Credit sales	1,30,000		
Direct purchases	45,000		
Returns from customers	3,000		

2. The Trading and Profit and Loss Account of T.V and Radio Equipment Co., for the six months ended 31<sup>st</sup> March, 1991 is presented to you in the following form:

Dr	Rs.	Cr	Rs.
Purchases:		Sales:	
TV sets (A)	14,07,000	TV sets (A)	15,00,000
Radio Sets (B)	9,06,000	Radio Sets (B)	10,00,000
Spare Parts for servicing (C)	6,44,000	Receipts from Servicing and Repair Jobs©	2,50,000
Salaries and Wages	4,80,000	Stock on 31 <sup>st</sup> March, 1991	
Rent	1,08,000	TV sets (A)	6,01,000
Sundry Expenses	1,10,000	Radio Sets (B)	2,03,000
Profit	3,45,000	Spare Parts for Servicing ( C )	4, 46,000
	40,00,000		40,00,000

Prepare Departmental Account for each of the three Departments A, B and C mentioned above after taking into consideration the following information:-

1) TV sets and Radio Sets are sold at the showroom; servicing and repairs and carried out at the workshop.

2) Salaries and Wages comprises as follows:-

Show room  $\frac{3}{4}$  Workshop  $\frac{1}{4}$

It was decided allocate the showroom Salaries and Wages in the ratio 1:2 between the Departments A and B.

3) The Workshop Rent is Rs.5, 000 per month. The rent of the Showroom is to be divided equally between Department A and B.

4) Sundry expenses are to be allocated on the basis of the turnover of each Department.

3. A fire occurred on the premises of a merchant on 15<sup>th</sup> June, 1990, and a considerable part of the stock was destroyed. The value of the stock saved was Rs.9, 000. The books disclosed that on 1<sup>st</sup> April, 1990, the stock was valued at Rs.73, 500, purchases to the date the fire amounted to Rs.2, 09,880 and sales to Rs.3, 13,000. On investigation. It was found that during the past five years the average gross profit on the sales was 36%. You are required to prepare a statement showing the amount the merchant should claim from the insurance company in respect of stock destroyed or damaged by the fire.

4. Bengal Coal Limited leases a colliery on 1st January, 1986 at a minimum rent of Rs.15,000 merging into a royalty of Rs.1 per ton with a stipulation to recoup short workings over the first three years of the lease. The output for the First four years of the lease was 8,000; 13,000; 21,000 and 18,000 tons respectively. Draft the necessary journal entries in the books of the company giving effect to the above.

5. A company which closes its books of account every year on 31st March, Purchased on 1<sup>st</sup> July, 1987 machinery costing Rs.90,000/- It purchased further machinery on 1st January 1988 costing Rs.60,000 and 1st October, 1988 costing Rs.30,000. On 1st April 1989 one third of the machinery which was installed on 1<sup>st</sup> July, 1987 became obsolete and was sold for Rs.9,000. Show how the Machinery Account would appear for three years ended 31st March, 1990 in the books of the company it being given that machinery was depreciated by the Straight Line Method at 10% per annum.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**COST ACCOUNTING**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28153**  
 Semester : **V Semester**  
 Subject Title : **Cost Accounting**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
<b>Cost Accounting</b>	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Introduction of Cost accounting	14
2	Cost sheet and Material control	14
3	Labour control and remuneration	14
4	Overheads	14
5	Process costing and Marginal costing	8
<b>Total</b>		<b>64</b>

**RATIONALE:**

This subject Cost Accounting – It gives thorough knowledge about ascertainment of cost, control of cost, fixation of selling price, cost reduction and framing business policy.

**OBJECTIVE:**

1. To understand the basic concepts of Cost Accounting and its importance.
2. To understand the effective cost control procedures.
3. To understand the costing techniques and enhance the skill on managerial decisions.
4. To acquire knowledge on computation of labour cost.
5. To know the various methods and controlling techniques of costing.

DETAILED SYLLABUS

CONTENTS

UNIT	NAME OF TOPICS	HOURS	MARK
I	<b><u>INTRODUCTION OF COST ACCOUNTING</u></b> Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy-Scope - Objectives –advantages and Limitation of Cost Accounting- Differences between Financial Accounting and Cost Accounting- Limitations of Financial Accounting - Classification Cost on the basis of Elements, Functions and Nature – Meaning of Cost centre, Cost unit and Profit centre- Methods of Costing.	16	15
II	<b><u>COST SHEET AND MATERIAL CONTROL</u></b> Elements of Cost-Classification of Overheads-Expenses excluded from Costing-Preparation of Cost sheet-Meaning of Material-Objectives of Material control-Centralised and Decentralised Purchasing-Bin card-Stores Ledger-EOQ-ABC Analysis-Perpetual Inventory System- Pricing of Materials Issues under LIFO, FIFO, Simple average method and Weighted average methods – Computation of various Stock levels.	16	15
III	<b><u>LABOUR CONTROL AND REMUNERATION</u></b> Labour turn over-causes-Measurement of Labour turn over-Meaning of Normal, time, Idle time, Abnormal Idle time, Over time, Time study, Motion study and Job evaluation-Essentials of good wage system-Time rate system-Piece rate system- Valuation of labour remuneration under Taylor's differential piece rate system, Halsey premium plan, Emerson efficiency plan and Rowan plan.	16	15
IV	<b><u>OVERHEADS</u></b> Meaning and importance of Overhead-Function-wise classification of Overhead – Meaning of Allocation and Apportionment of Overhead costs- Bases of apportionment-Problems on Primary and Secondary Distribution Overhead (repeated distribution method only)- Absorption of Overhead-Meaning-Methods - Under and Over absorption of Overhead-Computation of Machine hour rate.	16	15

V	<p><b><u>PROCESS COSTING AND MARGINAL COSTING</u></b></p> <p>Meaning of Process Costing-Characteristic- Preparation of Process account with adjustment of Normal loss abnormal loss and abnormal gain-Marginal costing-meaning-features - advantages –Limitations-Meaning of Marginal cost-Marginal costing and Absorption costing-Cost-Volume-Profit analysis-Break Even Chart-Computation of Profit volume ratio-Break even point-Margin of safety-Application of Marginal costing and mangerial Decisions-Make or buy decision and Export decision.</p>	16	15
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**Reference Books:**

Cost Accounting BY T.S. Reddy & Y. Hari prasad reddy  
 Cost Accounting BY Text and Problems by M.C. Shukla, T.S. Grewal and M.P. Gupta  
 Practical Costing BY B.S. Khanna, I.M. Pandey, G.K. Ahuja & S.C.L. Batra



**DIPLOMA IN MODERN OFFICE PRACTICE  
COST ACCOUNTING  
MODEL QUESTION PAPER**

**Time: 3 hrs.**

**Max. Marks: 75**

**PART – A**

**Answer any THREE of the following Questions**

**( 3 X 5 = 15)**

- I.
1. Define cost Accounting.
  2. Explain EOQ.
  3. Calculate the wages due to a worker concerning who the following data are supplied : Normal Hours in a week – 44 Hours; Actual hours worked – 50 Hours Rate per hour: Normal – 1.25  
Over time – 200% of normal rate.
  4. Explain "Absorption of overhead".
  5. Margin of safety is Rs. 2,00,000: P/V ratio is 20%. What is Profit?.

**PART – B**

**Answer any FOUR of the following Questions**

**( 4 X 15 = 60)**

1. Distinguish between Cost Accounting and Financial Accounting.
2. In a factory 30,000 units of product were manufactured in the month of July.  
From the Accounting figures obtained from the costing Records, prepare cost sheet showing cost per unit.

	Rs.
Opening stock of Raw materials	8,000
Purchase	85,000
Closing Stock	17,000
Direct labour	40,000
Insurance of factory	5,000
Repairs and maintenance	10,000
Legal Charges	4,000
Telephone and postages	1,500
Showroom rent	6,000
Warehouse rent and rates	10,000
Depreciation of plant and machinery	4,000
Office Stationery	5,000
Salesman's salaries	25,000

- 3 . From the following data prepare a statement showing the cost per day of 8 Hours of engaging a particular type of labour.
- (a) Monthly salary (Basic plus Dearness allowances) Rs. 200
  - (b) Leave salary payable to the workmen 5%
  - (c) Employers contribution to Provident Fund 8 % of salary (Items (a) and (b))
  - (d) Employer's contribution to state Insurance 2.5 % of salary (Items (a) and (b))
  - (e) Pro-rata expenditure and amenities to labour Rs. 17.95 per head per month
  - (f) No. of working hours in a month 200 days

4 Calculate the machine hour rate from the following:

	Rs.
Cost of machine	80,000
Cost of installation	20,000
Scrap value after 10 years	20,000
Rent, rates for quarter for the shop	3,000
General lighting (per month)	200
Shop supervision salary per quarter	6,000
Insurance premium per annum	600
Estimate repairs(p.a)	1,000

Power 2 units per hour @ Rs. 50 per 100 units. Estimated hours per annum 2000. The machine occupies 1/4<sup>th</sup> of the total area of the shop. The supervisor devotes 1/6<sup>th</sup> of his time for supervising this machine. General lighting is to be apportioned on the basis of floor area.

5. From the following information relating to Palani Bros. Ltd.' you are required to

- Find out (a) P/V Ratio (b) Break even point (c) Profit  
 (d) Margin of Safety (e) Volume of sales to earn profit of Rs. 6,000  
 (f) Required Profit when sales is 60,000

	Rs.
Total fixed costs	4,500
Total variable costs	7,500
Total sales	15,000

\* \* \*

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**ORACLE**

**CURRICULUM DEVELOPMENT CENTRE**

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

Course Name: **Diploma in Modern Office Practice**

Subject Code: **28154**

Semester: **V Semester**

Subject Title: **ORACLE**

**TEACHING AND SCHEME OF EXAMINATION:**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
<b>ORACLE</b>	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours:**

Sl. No	Topics	(Hours)
1	RDBMS Concepts	16
2	SQL and SQL*Plus	12
3	Objects, Operations, Performance, Maintenance, Security	12
4	PL/SQL: Programming Fundamentals	12
5	Application Construction	12

**Rationale:**

To make the students understand the concept of Relational Database Management System and the concept of Back End

**Objectives:**

- To understand the Basic Concepts of Relational Database Administration including Data Models, Data Modelling, Normalisation and Integrity Constraints
- To communicate with Oracle through SQL and SQL\*Plus to define, alter, control and drop data objects and retrieve data as reports
- To understand Oracle objects and operations upon them, fine tuning the performance, maintenance of database and providing controlled access
- To introduce programming fundamentals including control structures and exception handlers
- To enable processing data and develop applications

## UNIT I: RDBMS CONCEPTS

(16 Hrs)

- 1.1 **Meaning of Database** – Physical File as Database – Computerised DBMS - RDBMS
- 1.2 **Data Models:** Record Based Logical Model , Hierarchical Model, Network Model, Relational Model – Entity, UOD, Schema, Relations/Tables, Attributes, Columns, Degree of Table, Rows/Tuples, Population, Instance, Snapshot, Domain, Primary Key, Simple PK, Composite Key, Candidate Key, Alternate Key, Foreign Key
- 1.3 **Data Modelling:** ER Diagram – Entities – Attributes – Defining Relationships – Cardinality – Ordinality – Converting ER Diagram to a Relational Model
- 1.4 **Normalisation:** Codd's 12 Rules for RDBMS – Process of Normalisation – First NF – Second NF – Third NF – Boyce Codd Normal Form – Denormalisation
- 1.5 **Integrity Constraints:** Definition – Levels – Classification – **Domain Constraint:** NOT NULL **Validity Constraint:** CHECK **Entity Integrity Constraints:** PRIMARY KEY, UNIQUE **Referential Integrity Constraints:** FOREIGN KEY, REFERENCES, ON DELETE CASCADE

## UNIT II COMMUNICATING WITH ORACLE: SQL AND SQL\*PLUS

(12 Hrs)

- 2.1 **Oracle Products:** Oracle DB - Oracle Developer Suite - Oracle Application Server
- 2.2 **Oracle Data Types:** CHAR, CHAR(N), VARCHAR2(N), LONG, NUMBER, NUMBER(N), NUMBER(p,s), DATE, TIMESTAMP, RAW, BLOB
- 2.3 **Oracle Operators:** Mathematical Operators, Comparison or Relational Operators, Logical/Boolean Operators, Special Operators (IN, IS, LIKE, BETWEEN)
- 2.4 **SQL\*Plus** – Role – Commands: Append, Change, Clear Buffer, Delete, Input, List, / (slash), Save, Get, Start, Host, Exit (Quit)
- 2.5 **Oracle Built-in Functions:** Math Functions, String Functions, Date Functions, Group Functions, List Functions, Transformation Functions
- 2.6 **SQL Structured Query Language** – Introduction - **SQL Commands:** **DQL:** SELECT **DDL:** CREATE, ALTER, DROP **DML:** INSERT, UPDATE, DELETE **DCL:** GRANT, REVOKE, SET ROLE **TCL:** COMMIT WORK, ROLLBACK
- 2.7 **Report Writing:** Formatting raw data into meaningful and attractive report - **Setting the Report Environment** – Set the Page Size and Line Size – Define the Header (TTitle) and Footer (BTitle) – **Define Column Headings** – Format Column Values - **Distinguish Groups:** Break Logic, Break and Skip Logic, Compute Sum - **Generating the Report:** Retrieve records with Select statement using the WHERE clause and ORDER BY clause - **Saving the report:** Spool – Spool Off – Spool Out

## UNIT III OBJECTS, OPERATIONS, PERFORMANCE, MAINTENANCE AND SECURITY (12 Hrs)

- 3.1 **Oracle Objects:** Schema, Tablespace, Role, User, Table, Synonym, Sequence, View, Materialised View, Index, Trigger, Function, Procedure, Package - Oracle Object Naming Rules and Conventions
- 3.2 **SEQUENCES:** Creating a Sequence, Initializing a Sequence, Determining the Last Running Sequence Number, Accessing the Successive Sequence Values, Modifying Sequence, Dropping Sequence
- 3.3 **SYNONYMS:** Creating a Synonym, Using Synonyms, Dropping Synonyms
- 3.4 **JOINS:** Inner Join, Outer Join, Non-equi Join, Self Join, Cartesian product
- 3.5 **SET OPERATORS:** INTERSECT, UNION, UNION ALL, MINUS, DISTINCT
- 3.6 **VIEWS:** View from one table, View from Multiple Tables, Materialised View
- 3.7 **INDEXES:** Simple Index, Composite Index, Unique Index, Index, B-Tree, Bitmap Index
- 3.8 **LOCKS AND LATCHES:** Locks: Meaning, Modes: Exclusive and Share Mode, DML Locks, DDL Locks - Latches: Meaning, Types: Wait and No-wait Latches
- 3.9 **TABLE PARTITION:** Need for Partition, Benefits, Partition Key  
Types: Range Partition, List Partition, Hash Partition, Composite Partition

## UNIT IV PROGRAMMING FUNDAMENTALS

(12 Hrs)

### 4.1 Language Fundamentals:

What is PL/SQL, Block, Block Labels, Block structure, PL/SQL Character Set, Identifiers, Literals

### 4.2 PL/SQL Program Structure

#### Conditional and Sequential Control

IF Statements, Case Statements and Expressions, the GOTO Statement, the NULL statement

#### Iterative Processing With Loops

Loop Basics, Simple Loop, WHILE Loop, Numeric FOR Loop, Cursor FOR Loop, Loop Labels

#### Exception Handlers:

Exception Handling Concepts, Defining Exception, Raising Exception, Handling Exception

## UNIT V PL/SQL PROGRAM DATA AND APPLICATION CONSTRUCTION

(12 Hrs)

5.1 **Working with Data:** Data Naming Rules, **Data Types: Scalar:** Char, Varchar, Number, Long, Date, Boolean, Exception **Aggregate:** Records, Tables, V\_Arrays

### 5.2 SQL in PL/SQL

**Data Retrieval:** Cursor Basics, Working with Implicit Cursors, Working with Explicit Cursor, Cursor Variables, REF Cursors, Cursor Expressions, Binding Variables

### 5.3 Application Construction

**Triggers:** Definition – Purpose – Types – Instead of Triggers – Restrictions

**Functions:** Structure - Compiling a Function - Calling a Function

**Procedures:** Advantages – Components - Compilation – Execution – Dropping - Calling from other programs - Parameter Passing

**Packages:** Advantages – Components – Creating - Calling Package Functions and Procedures - Executing Package Functions and Procedures – Dropping Packages

### Reference:

Oracle: A Beginner's Guide – Michael Abbey, Michael Corey, and Ian Abramson

Oracle PL/SQL – Steven Feuerstein and Bill Pribyl

Oracle Database – Satish Asnani

**V SEMESTER  
ORACLE - MODEL QUESTION PAPER**

**Time – 3 hrs.**

**Max.Marks: 75**

Note: 1 Answer all questions choosing any two divisions from (a) and any one division 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 is RDBMS?

2 Explain the PK concept.

3 State Codd's 12 Rules

b 1 Explain Data Modeling with an ER diagram?

2 Explain the Integrity Constraints in detail.

II a 1 State SQL data types.

2 Give the different types of Operators in Oracle

3 What is SQL\*Plus?

b 1 Classify the SQL commands.

2 Explain the different types of built-in functions in Oracle with examples.

III a 1 What is a View?

2 What is a Sequence?

3 What are Locks and Latches?

b 1 What is a Join? Explain the different types of Joins.

2 What is Table Partitioning? What are the different types?

IV a 1 Explain PL/SQL block structure.

2 State the PL/SQL Character Set

3 What is an Exception?

b 1 Explain the different types of IF statements.

2 Explain the different types of Loops.

V a 1 State the PL/SQL data types.

2 What is a Function?

3 What is a Package? What are the advantages?

b 1 What are Triggers? Explain the different types?

2. What is a Cursor? Explain the procedure to handle a cursor.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III - YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**TYPEWRITING ENGLISH / TAMIL SENIOR – PAPER-I (GTE)**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
Subject code : **28155**  
Semester : **V Semester**  
Subject Title : **TYPEWRITING ENGLISH / TAMIL SENIOR PAPER-I  
(GTE)**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours/ Week	Hours/ Semester	Marks			
TYPEWRITING ENGLISH / TAMIL Senior Paper -I (GTE)	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	10 Minutes
			25	75	100	

**Rationale:** To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 2250 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

**Objectives:** To attain Speed at 45 WPM

**(Note: Typewriting classes are to be conducted till the date of the Board T/W Examination.)**

## DETAILED SYLLABUS

### CONTENTS

#### TOPIC AND ALLOCATION

S.No.	CHAPTER	HOURS ALLOTTED
1.	Speed Practice	54
2.	Revision, Test	10
	<b>Total</b>	<b>64</b>

#### NAME OF TOPICS

### **TYPEWRITING -ENGLISH / TAMIL Senior Paper –I (GTE) SPEED ( 10 minutes)**

To Typewrite on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 2250 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

Special attention must be paid to accuracy and neatness of execution.

**Note:**

- Five strokes will be counted as a word.
- Each depression of character key or the space bar will be counted as a stroke
- No stroke is counted for paragraph indentation or depression of shift key.
- Two strokes are counted after every full stop, interrogation sign or exclamation mark.
- 7.5 marks will be awarded to all the candidates who are able to keep the rate of speed and have completed the passage in the stipulated time of 10 minutes.

**Time – Ten minutes**

**(Maximum Marks : 75)**

(7.5 Marks will be awarded to the candidates who are able to keep the rate of speed and have completed the passage within the stipulated time of ten minutes.)

**Typewrite the following in double line spacing, with a left margin of ten degrees(Special attention must be paid to accuracy and neatness):--**

Presence of mind is a great asset. It holds the key to success in life. It helps a person to save himself when he is faced with danger. Let us know what that phrase means. It means keeping cool in a sudden danger. The word “mind” in this phrase means reason. So, a man who has presence of mind in danger is one who has such control over his nerves and feelings that his reason is not upset but still directs his actions. On the other hand, if a person loses his head or mind in an accident, his feelings of fear will make him do and say silly things. But, a man who keeps his head cool or has presence of mind still controls his nerves and feelings by his reason and his mind or reason is still present.

Presence of mind is a good tool

which helps a man very much in an interview for a job or promotion. It is wise to cultivate it. Of course, it is a fact that it is, to some extent, a gift, that is, some people have it naturally. While in an accident or danger, others are carried away by fear, they are cool and calm and are able to make right decisions quickly. It maybe said that such people are lucky for, in an emergency, presence of mind may save a man from taking a false step. But, at the same time, it is true that all are not so fortunate. We know that there are people who are nervous and they tend to lose their heads in a sudden crisis. But it is possible for even such people to cultivate presence of mind though it is not easy. They should practice to control their emotions. We must try to guard ourselves against anger, fear and anxiety

*[turn over..*



and if we from a habit like this, we shall be all the better to keep cool and calm in the face of danger. We have a good example of the value of presence of mind in the story of Dr. Livingstone. Once he was struck down by the sudden leap of a lion in the forest. He had the presence of mind to lie perfectly still on the ground. The lion

though that he was dead. So, it left him and went away. If he had in his fear tried to get away, he would have been killed at once by the beast. We also often read in the newspapers that when there is a snag in the aeroplane, the pilot by his presence of mind manages to avert an accident. This is so in the case of train travel too.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**ORACLE LAB**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION AND TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE –SYLLABUS  
L-SCHEME**

Course Name : **Diploma in Modern Office Practice**

Subject Code : **28157**

Semester : **V Semester**

Subject Title : **ORACLE - Lab**

**TRAINING AND SCHEME OF EXAMINATION**

Number of Weeks per Semester : 16 Weeks

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
			Internal Assessment	Board Examination	Total
ORACLE - Lab	7	112	25	75	100

**Rationale:**

To provide the students a thorough practical exposure in the field of Relational Database Management System

**Objectives:**

- To communicate with Oracle through SQL and SQL\*Plus to define, alter, control and drop data objects and retrieve data as reports
- To perform operations upon Oracle objects, fine tuning the performance, maintenance of database and providing controlled access
- To enable processing data and develop applications through PL/SQL

**ORACLE LAB**  
**DETAILED SYLLABUS**  
**CONTENTS**

<b>Sl.No</b>	<b>Topic</b>	<b>Hours</b>
1	Creating Objects	7
2	Inserting and Retrieving Data	7
3	Altering Objects	7
4	Indexing	7
5	Data Validation	7
6	Data Manipulation	7
7	Searching and Sorting Data	7
8	Report Writing	7
9	View	8
10	PL/SQL – Anonymous Block	8
11	Join	8
12	Set Operators	8
13	Sub-query and Correlated Sub-query	8
14	PL/SQL Named Blocks – Functions and Procedures	8
15	Group By - Having	8

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**\*ELECTIVE : Shorthand English Junior Grade - Speed –  
Paper I (GTE)**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION AND TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE –SYLLABUS  
L-SCHEME**

Course Name : **Diploma in Modern Office Practice**  
 Subject Code : **28181**  
 Semester : **V Semester**  
 Subject Title : **Shorthand English Junior Grade - Speed – Paper I (GTE)**

**TRAINING AND SCHEME OF EXAMINATION**

Number of Weeks per Semester : 16 Weeks

Subject	Instruction		EXAMINATION AT THE END OF VI SEMESTER
	Hours/ week	Hours/ Semester	
<b>*Shorthand English Junior Grade - Speed – Paper I (GTE)</b>	3	48	

\* Examination at the end of VI Semester

**TOPICS AND ALLOCATION OF HOURS**

Sl.No.	NAME OF TOPIC	HOURS
	<b>PITMAN SHORTHAND INSTRUCTOR AND KEY – NEW ERA EDITION</b>	
1	Revision of special contractions SECTION 1 TO 5	8
2	Speed practice @ 30 wpm	10
3	Speed practice @ 40 wpm	10
4	Speed practice @ 50 wpm	10
5	Speed practice @ 60 wpm	10

**Rationale :**

The Shorthand helps the students to understand shorthand writing. It helps to have through knowledge in shorthand and makes students capable of taking dictation.

**Objectives :** The subject helps the students to understand basic principles of Shorthand. **(PRACTICING 80 WORDS PER MINUTE IN VI SEM)**

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V - SEMESTER**

**MARKETING - II**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28182**  
 Semester : **V Semester**  
 Subject Title : **MARKETING - II**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination at the end of VI Semester
	Hours /Week	Hours /Semester	
<b>MARKETING - II</b>	3 Hrs.	48 Hrs.	

\* Examination at the end of VI Semester

**Topics and Allocation of Hours :**

Sl.No.	Topic	Time (Hrs.)
1.	Sales promotion	24
2.	Personal selling & Advertising	24
3.	Sales force management	To be covered in VI Semester
4.	Pricing strategy & channels of distribution	
5.	E- Business, Total Quality Manangement & Consumerism	
	Total	48

**Rationale:**

The success of any business is mainly depends on its ability in marketing the products. In the competitive business world, the seller has to take various sales promotion techniques to attain success in the business. This subject gives immense knowledge on various sales promotion techniques.

**Objectives:**

The Students will be able:

1. To know the various sales promotion techniques.
2. To acquire knowledge on sales force management.
3. To understand the various motivational technique.
4. To know recruitment and training of sales force.
5. To know the role of advertisement in business.

## DETAILED SYLLABUS – MARKETING

### CONTENTS

UNIT	NAME OF TOPICS	Hours	Marks
I	<p><b><u>SALES PROMOTION</u></b></p> <p>Sales Promotional activities – objectives – importance – personal selling, advertisement and sales promotion – Sales promotion – Meaning – Importance – objectives – Kinds of Sales promotion – Consumer Sales promotion – Dealer Sales promotion – Sales force promotion.</p>	16	15
II	<p><b><u>PERSONAL SELLING &amp; ADVERTISING</u></b></p> <p>Personal selling – Importance and Objectives of personal selling – Qualities of a Good salesman – Duties and Responsibilities of sales man. Management of sales force – sales manager – qualities – functions – duties and responsibilities - Advertising – Meaning – Importance – Types – Advantages – Criticism. Preparation of an Advertisement Copy – qualities of a Good Advertisement Copy – Advertisement Media – Meaning – Kinds od Media – Advertising Agencies - Roles and Importance – Function – Advantages.</p>	16	15
III	<p><b><u>SALES FORCE MANAGEMENT</u></b></p> <p>Recruitment and selection of salesman – Training – Contents of Training – Methods of Training, Remuneration to salesman – Objectives – Essentials of Good remuneration plan - Supervision and Control of Salesman – Requisites of Effective Control of Salesman – Methods – reports and records – Sales territory and sales quota and field supervision – Motivating sales personnel – Need and methods.</p>		
IV	<p><b><u>PRICING STRATEGY &amp; CHANNELS OF DISTRIBUTION</u></b></p> <p>Introduction – Pricing objectives – factors affecting pricing decision – Procedure for price determination – kinds of pricing – Agent Middlemen – Functions – kinds of Agent middlemen – Merchant Middlemen – Functions – Wholesalers – Basic Characteristics – Services to Manufactures – Services to Retailer – Retailer – Types – Functions.</p>		
V	<p><b><u>E- BUSINESS, TOTAL QUALITY MANANGEMENT &amp; CONSUMERISM</u></b></p> <p>Introduction – Telemarketing – Automatic vending – E-Business – E-commerce – Electronic Data Interchange – E-Mail – Internet – E-Auctioning – E-Marketing – E-Trading – Introduction – Total Quality management – Quality Circles – Benefits of TQM – Evolution of Consumerism – consumer exploitation in India – major problems of consumers’ exploitation – Consumer Protection Act 1986 – Rights of Consumers.</p>		III, IV AND V UNITS TO BE COVERED IN VI SEMESTER

**Reference Books:**

Modern Marketing BY R.S.N. Pillai, Bagavathi  
Marketing BY Rajan Nair  
Marketing Management BY Memoria Joshi

**Note: Units I and II are to be covered in the V Semester and  
Units III, IV and V to be covered in the VI Semester.**

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**VI SEMESTER**

**BUSINESS COMMUNICATION**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28161**  
 Semester : **VI Semester**  
 Subject Title : **Business Communication**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
<b>Business Communication</b>	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Hours
1	Business Letter, Reports & Communication.	14
2	Letters of Application.	14
3	Trade Letters	14
4	Circular Letter and Sales Letter	14
5	Minutes Writing	8
	Total	64

## **OBJECTIVES:**

The Students will be able:

- To write a business Letter.
- To draft a business report.
- To operate and use various communication devices.
- To prepare a Biodata and an application for a job..
- To write call letters and Appointment orders.
- To draft different types of Trade letters like Enquiries, Quotations and Orders.
- To write the circular letter, memos and Sales letters.
- To handle the inter departmental communication effectively.
- To Prepare an Agenda for different types of meetings in an Organization.
- To record the proceedings of the transactions in a meeting called Minutes.

## DETAILED SYLLABUS

### CONTENTS

UNIT	NAME OF TOPICS	Hours	Marks
I	<b><u>1.1 Business Letters:</u></b> Communication –meaning- objectives-Importance- Format of business Letters – Essentials effective business letter-communication barrier <b><u>1.2 Business Reports:</u></b> Importance – types – features of a good report. <b><u>1.3 Communication:</u></b> Telephone techniques – interviews – uses of computers, e-mail and Internet.	14	15
II	<b><u>2.1 Letters of Application:</u></b> Structure of the application -Application for Situation – Drafting resumes – Asking/Giving references – Testimonial –favourable reply-Call letters-(Written tests, interviews) – Appointment order.	14	15
III	<b><u>3.1 Trade Letters</u></b> Enquiries – Offers and Quotations – Orders – Execution of orders – Cancellation of Orders – Complaints (delay in delivery, wrong goods, damaged goods, poor quality, price variation) – adjustments – status enquiry - claims under insurance – Collection letters – Follow-up letters (first, second and final reminders)	14	15
IV	<b><u>4.1 Circular Letters:</u></b> Establishment of business – Opening a branch – Introducing a new product – Changing the premises – Change in price – Clearance sale- bank –Expansion of business <b><u>4.2 Bank letters:</u></b> Opening a current account - stop payment- request for overdraft facility- recommending overdraft facility- sanction of over draft	14	15
V	<b><u>Minutes Writing:</u></b> Drafting of Notices, Agenda and Minutes of the business meetings – Annual General Meeting, Extraordinary General Meeting, Statutory Meeting, Board Meeting etc.	8	15

#### **Reference Books:**

1. R.S.N. Pillai & Bagavathi, Modern Commercial Correspondence, S.Chand.
2. V.K. Jain & Omprakash biyani, Business Communication, S.Chand.

**DIPLOMA IN MODERN OFFICE PRACTICE**  
**MODEL QUESTION PAPER**  
**VI SEMESTER – BUSINESS COMMUNICATION**

**Time: 3 Hrs.**

**Marks: 5 X 15 = 75)**

[N.B: (1) Answer all questions

(2) All Questions carry equal marks.

\*\*\*\*\*

- I (a) Describe different parts of business letter.  
Or  
(b) Discuss the importance of sales report
- II. (a). Draft a letter of application in reply to the following advertisement:-  
“Wanted a Senior Accountant with a good knowledge of official correspondence And accounts. Must know shorthand, type-writing and computer. Only experienced candidates need apply. Apply, stating age, experience and salary acceptable to the Manager, Mani Bros, Pondicherry”,  
OR  
(b). Write a letter to Ramnath Enterprises, 10, New Rajinder Nagar, New Delhi-110 060 ordering for a copy of Import and Export directory for your business firm. You are also required to send a D.D for Rs.500 towards the cost of the Directory and to be sent by V.P.P Give your requirements and add all the above said details in your letter.
- III. (a). Draft a letter to Yamaha Motor cycle Company requesting the whole agency for the whole of Tamil Nadu stating the terms and conditions.  
OR  
(b). You are a dealer in stationery items. Draft a letter to J. Richardson, Bill gates paper & co, London, for a quantity of computer stationery and mentioning the details to pay for the goods within thirty days after the goods are delivered to you. State necessary instructions for packing and mode of transit.
- IV. (a). Draft a circular letter announcing an increase in the price of your commodities owing to floods. Remind your customers that you have maintained the standard of quality.  
OR  
(b). Messrs. Newton & Co., Madras has obtained the sole agency in Tamil Nadu for food products of Fast food items. Draft a circular to inform this to the retailers.
- V. (a). Draft a letter to your Bank customer that his account has been overdrawn and requesting him to adjust same at the earliest.  
OR  
(b). A customer has applied for a loan of Rs. 1,00,000 against an old building for repair works. As the Manager of the Bank, write a tactful reply regretting your inability to grant the loan.

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011– 2012**

**VI SEMESTER**

**ADVANCED ACCOUNTANCY-IV**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28162**  
 Semester : **VI Semester**  
 Subject Title : **Advanced Accountancy - IV**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
Advanced Accountancy - IV	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	(Hrs)
1	Self Balancing system	16
2	Issue of shares & Debentures	16
3	Redemption of preference shares & Redemption of Debentures	16
4	Profits prior to incorporation	16
5	Final Accounts of companies	16
<b>Total</b>		<b>80</b>

**OBJECTIVES:**

- To understand the accounting treatment in respect of issue of shares and debentures.
- To appreciate the procedure for redemption of shares and debentures.
- To comprehend the preparation of statement showing profit prior to incorporation and to prepare the Final accounts of companies as per the companies Act.

## ADVANCED ACCOUNTANCY - DETAILED SYLLABUS

### CONTENTS

UNIT	NAME OF TOPICS	Hours	Marks
I	<b>SELF – BALANCING SYSTEM:</b> <ul style="list-style-type: none"><li>• Meaning – Sub division of Ledgers</li><li>a) Debtors ledger</li><li>b) Creditors ledger</li><li>c) General Ledger</li><li>• Procedure of self Balancing.</li><li>• Transfer from one ledger to another</li><li>• Advantages of Self Balancing system<ul style="list-style-type: none"><li>• Total Debtors' Account</li><li>• Total Creditors' Account</li></ul></li></ul>	6	15
II	<b>ISSUE OF SHARES &amp; DEBENTURES:</b> <ul style="list-style-type: none"><li>• Issue of shares – Classes of shares</li><li>• Allotment – under subscription – over subscription</li><li>• Issue of shares at premium – Issue of shares at discount</li><li>• Forfeiture – Re-issue of shares</li><li>• pro rata allotment</li><li>• Issue of Debentures</li><li>• Terms relating to issue price &amp; conditions of redemption of debenture</li></ul>	6	15
III	<b>REDEMPTION OF PREFERENCE SHARES AND REDEMPTION OF DEBENTURES:</b> <ul style="list-style-type: none"><li>• Provisions of companies Act relating to redemption of redeemable preference shares</li><li>• Journal entries</li><li>• Redemption of debentures by sinking fund method</li></ul>	6	15
IV	<b>PROFITS PRIOR TO INCORPORATION</b> <ul style="list-style-type: none"><li>• Meaning</li><li>• Steps to calculate profits prior to Incorporation</li><li>• Pre and post incorporation profits</li><li>• Basis of allocation of Expenses</li></ul>	6	15
V	<b>FINAL ACCOUNTS OF COMPANIES</b> <ul style="list-style-type: none"><li>• Statutory contents of final statement</li><li>• Profit &amp; Loss account</li><li>• Profit and Loss Appropriation Account</li><li>• Balance sheet</li><li>• Preparation of final accounts</li></ul>	6	15

### RECOMMENDED REFERENCE BOOKS

1	T.S.Reddy & A.Murthy	Financial Accounting	Margham Publications, Chennai
2.	S.P.Jain K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi



**DIPLOMA IN MODERN OFFICE PRACTICE**  
**VI SEMESTER**  
**ADVANCED ACCOUNTANCY - IV**  
**MODEL QUESTION PAPER**

**Time: 3 Hrs.**

**Max. Marks : 75**

**PART A**

Answer any **THREE** Questions: (3 x 5 = 15)

1. What do you understand by Self-balancing systems? State the advantages.
2. Define debentures. What are the different types of debentures.
3. What do you mean by capital redemption reserve a/c? How is it created?
4. What is meant by profit prior to Incorporation?
5. Indicate the items that should be shown on the liability side of the Balance sheet under the heading current Liabilities.

**PART B**

Answer any Four Questions (4 x 15 = 60)

1. From the following particulars prepare a Total Debtors Account for the year ended 30<sup>th</sup> June ended 30<sup>th</sup> June, 1975 as it would appear in the General Ledger under the Self- Balancing System:-

	Rs.
Debits balance in Debtor's Account as on 30-6-74	5,000
Credit balances in Debtor's Account as on 30-6-74	400
Credit sales	35,000
Recoveries during the year	26,000
Refunds during the year	300
Bills Receivable during the year	12,000
Credit Notes issued for goods returned	500
Bills Receivable dishonoured during the year	1,000
Cash discount allowed	200
Bad debts written off	600
Transfer and other adjustments to the debit of Debtor's Accounts	100
Transfer and other adjustments to the credit of Debtor's Accounts	200

2. On 1st April, 1988, A. Ltd. Issued 50,000 shares of Rs.100/- each payable as follows:
  - Rs.20 on application;
  - Rs.30 on allotment;
  - Rs.25 on 1st October, 1988; and
  - Rs.25 on 1st February, 1989.By 20th May, 40,000 shares were applied for and all applications were accepted.  
Allotment was made on 1st June. All sums due on allotment were received on 15th July; those on 1st call were received on 20th October,

when accounts were closed on 31<sup>st</sup> March, 1989, the second and final call on 400 shares had not been received.  
Journalize the transactions.

3. A company has 4,000 12% redeemable preference shares of Rs.100 each, fully paid.

The company decides to redeem the shares on December 31,1989 at premium of 5 % . The company makes the following issues:

- a) 1,000 equity shares of Rs.1000 each at a premium of 10 per cent.  
b) 1,000 14% debentures of Rs.100 each.

The issues are fully subscribed and all the amounts were received. The redemption was carried out. The company has sufficient profits. Give journal entries.

4. The promoters of proposed New Wave Led. Purchased a running business on 1<sup>st</sup> January, 1984 from Mr. Altra modern new wave Led. Was incorporated on 1st May,1984. the combined profit and Loss Account of the incorporation is as under:

Profit and Loss Account for year ended on 31st December, 1984:

To Rent, Rates, Insurance, electricity & salaries	12,000
To Directors sitting Fees	3,600
To preliminary Expenses	4,900
To carriage outwards and selling Expenses	5,500
To Interest paid to vendors	10,000
To Net Profit	1,20,000
	1,56,000
By Gross Profit	1,50,000
By discount received from Creditors	6,000

Following further information is available:

- a. Sales up to 30th April 1984 were Rs. 3, 00,000 out of total sales of Rs.15, 00,000 of the year.  
b. Purchase up to 30th April, 1984 were Rs. 3, 00,000 out of total purchases of Rs. 9,00,000 of the year.  
c. Interest paid to vendors on 1st Nov. 1984 at [12% p.a. on Rs. 1, 00,000 being purchase consideration].

From the above information, prepare profit and Loss Account for the year ended 31<sup>st</sup> December, 1984, showing the profits earned prior to and after incorporation and also show the transfer of the same to the appropriate accounts.

5. The Alfa Manufacturing Company Limited was registered with a nominal capital of Rs. 60, 00,000 in equity shares of Rs. 10 each. The following is the list of balances extracted from its book on 31st March, 1989:

Calls-in-arrear	75,000
Premises	30,00,000
Plant and machinery	33,00,000
Interim Dividend paid on 1st November, 1988	3,92,500

Stock , 1st April, 1988	7,50,000
Fixtures	72,000
Sundry Debtors	8,70,000
Goodwill	2,50,000
Cash in hand	7,500
Cash at Bank	3,99,000
Purchases	18,50,000
Preliminary Expenses	50,000
Wages	8,48,650
General Expenses	68,350
Freight and Carriage	1,31,150
Salaries	1,45,000
Directors Fees	57,250
Bad Debts	21,100
Debenture Interest Paid	1,80,000
Share Capital	40,00,000
12% Debentures	30,00,000
Profit and Loss Account	2,62,500
Bills Payable	3,70,000
Sundry Creditors	4,00,000
Sales	41,50,000
General Reserve	2,50,000
Bad Debts Provision	35,000

Prepare Trading and Profit and Loss Account and Balances Sheet in proper form after making the following adjustments;

- i) Depreciate Plant and Machinery by 15%
- ii) Write off RS.5,000 from preliminary Expenses
- iii) Provide for half Years debenture interest due.
- iv) Leave Bad and Doubtful Debts Provision at 5% on Sundry Debtors.
- v) Provide for income Tax at 50%
- vi) Stock on 31st March, 1989 was Rs. 9,50,000

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**VI SEMESTER**

**MANAGEMENT ACCOUNTING**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28163**  
 Semester : **VI Semester**  
 Subject Title : **Management Accounting**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours /Semester	Marks			
Management Accounting	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Financial Statement analysis	12
2	Ratio analysis	12
3	Fund flow analysis	14
4	Cash flow analysis	14
5	Budgeting & Budgetary Control	12
<b>Total</b>		<b>64</b>

**RATIONALE:**

This subject Management Accounting – It gives thorough knowledge about the analysis of financial statements through preparation of Fund flow statement, Ratio analysis, Trend analysis. It also imparts knowledge on preparation of various budgets.

## **OBJECTIVES:**

1. To understand various methods for analysing Financial Statement. It helps to know the financial status of business enterprise.
2. To know sources of funds and application of Funds in business
3. To acquire knowledge to test the Profitability and Short term & long term Solvency position of business.
4. To know preparation of various budgets for Manufacturing Industries.
5. To acquire knowledge on future financial forecasting.

## **DETAILED SYLLABUS**

### **CONTENTS**

UNIT	NAME OF TOPICS	Hours	Mark
I	<b><u>FINANCIAL STATEMENT ANALYSIS</u></b> Management Accounting - Meaning- Definitions- Nature - Scope- Objectives- Functions- Tools and techniques- Limitations. Financial statements - Meaning- Types – Techniques or tools of financial Analysis- Comparative Statements - Trend Analysis - Common size statements (Simple problems)	12	15
II	<b><u>RATIO ANALYSIS</u></b> Introduction – Meaning – Nature- Limitations- Classifications of Ratios- Analysis of short term financial position- Analysis of long-term financial position- Debt - Equity ratio-proprietary ratio-solvency ratio-Fixed assets of Net worth Ratio- Fixed assets to Total long-term funds- Profitability Ratios : Gross profit Ratio- Operating Ratio- Net profit and Expenses Ratio. (Simple Problems Only)	12	15
III	<b><u>FUNDS FLOW ANALYSIS:</u></b> Meaning – Flow of Funds- Meaning & Concept of Funds flow statement – Limitations – Schedule of changes in working capital – Statement of requirement of working capital - Procedure of preparing Funds flow statement(Simple problems on Funds flow and working capital ).	14	15

IV	<p><b><u>CASH FLOW ANALYSIS</u></b>  Meaning and Concepts – Importance of Cash flow statement – differences between fund flow and cash flow statement - Procedure for preparing cash flow statements. (Simple problems on Cash flow statement ).</p>	14	15
V	<p><b><u>BUDGETING AND BUDGETARY CONTROL</u></b>  Introduction-Meaning of Budget- Budgeting &amp; Budgetary Control-Objectives of Budgetary control - Advantages - Limitations of Budgetary control-Classification and types of Budgets-Zero base Budget-Fixed and Flexible Budgets-Sales Budgets- Cash Budget-Zero-Base Budgeting( Simple problems)</p>	12	15

**Reference Books:**

Principles of Management Accounting - S.N. Maheshwari.  
Management Accounting – T.S. Reddy, Y. Hari Prasad Reddy

**MODEL QUESTION PAPER**  
**VI SEMESTER – MANAGEMENT ACCOUNTING**

Time: 3 Hrs.

PART A

Max.Marks: 75

Answer any **THREE** questions only  
(Marks 3x5=15)

1. What is Financial Statement? What are the different methods used for analysis of financial statement?
2. What are Liquidity Ratios? Explain its importance.
3. Explain the importance and objectives of fund flow statement.
4. What are the objectives of budgetary control?
5. Explain the importance of Financial statement analysis.

**PART B**

Answer any **FOUR** questions only  
(Marks 4x15=60)

1. The Balance Sheets of S & Co. and K & Co. are gives as follows:

<b>BALANCE SHEET</b>		
<b>AS ON DEC,31,1994.</b>		
<b>LIABILITES</b>	<b>S &amp;Co.</b>	<b>K &amp; Co.</b>
	<b>Rs.</b>	<b>Rs.</b>
Preference Share capital	1,20,000	1,60,000
Equity share capital	1,50,000	4,00,000
Reserve & Surpluses	14,000	18,000
Long-term loans	1,15,000	1,30,000
Bills Payable	2,000	-
Sundry Creditors	12,000	4,000
Outstanding Expenses	15,000	6,000
Proposed dividend	10,000	90,000
	<b>4,38,000</b>	<b>8,08,000</b>
Land and Building	80,000	1,23,000
Plant and Machinery	3,34,000	6,00,000
Temporary Investment	1,000	40,000
Inventories	10,000	25,000
Book-Debts	4,000	8,000
Prepaid Expenses	1,000	2,000
Cash and Bank Balances	8,000	10,000
	<b>4,38,000</b>	<b>8,08,000</b>

Compare the financial position of two companies with the help of common size balance sheet.



2. The comparative statements of income and financial position are given below:

	1990 Rs.	1991 Rs.
Net Sales	1,00,000	1,50,000
Less: Cost of sales	70,000	1,10,000
Gross profit	<u>30,000</u>	<u>40,000</u>
Less: Operating Expenses	20,000	25,000
Net Profit	<u>10,000</u>	<u>15,000</u>
Cash in hand	5,000	8,000
Cash at bank	4,000	2,000
Debtors	40,000	25,000
Stock	15,000	10,000
Fixed asset	56,000	65,000
	<u>1,20,000</u>	<u>1,10,000</u>
Creditors	36,000	12,000
Bills payable	2,000	1,000
Mortgage Loan	10,000	20,000
Equity Share Capital	60,000	70,000
Reserve & Surplus	12,000	7,000
	<u>1,20,000</u>	<u>1,10,000</u>

You are required to calculate the following ratios for both the years:

- (1) Current Ratio
- (2) Acid test Ratio
- (3) Debtors Turnover Ratio
- (4) Average Collection Period
- (5) Stock Turnover Ratio.

3. The following are the summaries of the Balance Sheets of Parveen Ltd., as at 31<sup>st</sup> December, 1994 and 1995:

Liabilities	1994 Rs.	1995 Rs.	Assets	1994 Rs.	1995 Rs.
Share Capital	2,00,000	2,50,000	Land & Building	2,00,000	1,90,000
General Reserve	50,000	60,000	Plant	1,50,000	1,74,000
Profit & Loss Account			Stock	1,00,000	74,000
Bank Loan	30,500	30,600	Debtors	80,000	64,200
(Short term)	70,000	--	Cash	500	600
Creditors			Bank	--	8,000
Provison for Taxation	1,50,000	1,35,200			
	30,000	35,000			
	<u>5,30,000</u>	<u>5,10,800</u>		<u>5,30,500</u>	<u>5,10,800</u>

**Additional Information:**

- Depreciation was written off Plant Rs. 14,000 in 1995
- Dividend of Rs. 20,000 was paid during 1995.
- Income Tax Provision made during the year was Rs.25,000
- A Piece of land has been sold during the year at cost.

You are required to prepare a statement showing sources and application of Funds for the year 1995 and a schedule of changes in working capital

4. Balance Sheets of M/s. Black and White as on 1<sup>st</sup> Jan.1993 and 31<sup>st</sup> Dec. 1993 were as follows:

Liberalities	1.1.93	31.12.93	Assets	1.1.93	31.12.93
Creditors	40,000	44,000	Cash	10,000	7,000
White's Loan	25,000	-	Debtors	30,000	50,000
Loan from bank	40,000	50,000	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Buildings	35,000	60,000
Total	2,30,000	2,47,000	Total	2,30,000	2,47,000

During the year machine costing Rs.10, 000 (Accumulated depreciationRs.3,000) was sold for Rs.5,000. The provision for depreciation against machinery as on 1<sup>st</sup> Jan.1993 was Rs.25,000 and on 31<sup>st</sup> Dec.1993 Rs.40,000. Net profit for the year 1993 amounted to Rs.45,000. Prepare cash flow statement.

**5. With the following data for a 60% activity, Prepare a budget for production at 80% and 100% capacity :**

<b>Production at 60% activity</b>	<b>600 units</b>
<b>Materials</b>	<b>Rs. 100 per unit</b>
<b>Labour</b>	<b>Rs. 40 per unit</b>
<b>Direct Expenses</b>	<b>Rs. 10 per unit</b>
<b>Factory Overheads</b>	<b>Rs. 40,000 (40% fixed)</b>
<b>Administrative Expenses</b>	<b>Rs. 30,000(60% fixed)</b>

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**V SEMESTER**

**BUSINESS & ENVIRONMENTAL MANAGEMENT**

**CURRICULUM DEVELOPMENT CENTRE**

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

Course Name : **Diploma in Modern Office Practice**

Subject Code: **28164**

Semester: **V Semester**

Subject Title: **BUSINESS & ENVIRONMENTAL MANAGEMENT**

**TRAINING AND SCHEME OF EXAMINATION:**

No . of Weeks per Semester : 16 Weeks

Subject	Instructions		Examination			Duration
	Hours /Week	Hours/ Semester	Marks			
Business & Environmental Management	5Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**TOPICS AND ALLOCATION OF HOURS:**

Sl.No.	Topic	Time (Hrs.)
1	Management	16
2	Scientific Management	16
3	Rationalisation	16
4	Environmental Management	16
5	Disaster Management	16
	<b>Total</b>	<b>80</b>

**OBJECTIVES:**

- To know about the management and its functions.
- To learn about the management is a science or art.
- To learn how the human efforts are employed to get the high productivity.
- To know about the relationship between industrial psychology and scientific management.
- To learn how can the waste and inefficiency be eliminated.
- To get the knowledge about the automation of office.

## DETAILED SYLLABUS

### CONTENTS

UUNIT	NAME OF TOPICS	Hours	Marks
I	<b>MANAGEMENT:</b> Meaning and definition - Functions – Principles – nature and scope - management is a science or art – profession – management vs. administration.	16	15
II	<b>SCIENTIFIC MANAGEMENT:</b> Meaning – Principles – Elements of scientific management – Benefits – Criticisms – Industrial Psychology and Scientific management.	16	15
III	<b>RATIONALISATION:</b> Meaning – Features – Objects – Measures – Benefits – Criticisms – Automation – Merits - and Demerits – Distinction between Rationalisation & Scientific Management.	16	15
IV	<b>ENVIRONMENTAL MANAGEMENT:</b> Introduction – Environmental Ethics – Assessment of Socio Economic Impact – Environmental Audit – Mitigation of adverse impact on Environment – Importance of Pollution Control – Types of Industries and Industrial Pollution.  a) Solid waste management – Characteristics of Industrial wastes – Methods of Collection, transfer and disposal of solid wastes – Converting waste to energy – Hazardous waste management Treatment technologies.  b) Waste water management – Characteristics of Industrial effluents – Treatment and disposal methods – Pollution of water sources and effects on human health.  c) Air pollution management – Sources and effects – Dispersion of air pollutants – Air pollution control methods – Air quality management.  d) Noise pollution management – Effects of noise on people – Noise control methods.	16	15
V	<b>DISASTER MANAGEMENT:</b> Introduction – Disasters due to natural calamities such as Earthquake, Rain, Flood, Hurricane, Cyclones etc – Man made Disasters – Crisis due to fires, accidents, strikes etc – Loss of property and life. (a) Disaster Mitigation measures – Causes for major disasters – Risk Identification – Hazard Zones – Selection of	16	15

	<p>sites for Industries and residential buildings – Minimum distances from Sea – Orientation of Buildings – Stability of Structures – Fire escapes in buildings - Cyclone shelters – Warning systems.</p> <p>(b) Disaster Management – Preparedness, Response, Recovery – Arrangements to be made in the industries / factories and buildings – Mobilization of Emergency Services - Search and Rescue operations – First Aids – Transportation of affected people – Hospital facilities – Fire fighting arrangements – Communication systems – Restoration of Power supply – Getting assistance of neighbours / Other organizations in Recovery and Rebuilding works – Financial commitments –Compensations to be paid – Insurances –Rehabilitation.</p>		
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**DIPLOMA IN MODERN OFFICE PRACTICE  
VI SEMESTER  
BUSINESS & ENVIRONMENTAL MANAGEMENT  
MODEL QUESTION PAPER**

**Time – 3 Hrs.**

**Max. Marks: 75**

- NB: - (1) Answer all questions choosing any two divisions from (a) and any one division(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. Give the meaning of Management.  
2. Explain the nature of management.  
3. What is meant by administration?
- b) 1. Explain the principles of management.  
2. Is management science or art?.
- II a) 1. What is meant by Scientific Management?  
2. What are the benefits of Scientific Management?  
3. Bring out the aims of Scientific Management.
- b) 1. Write about the principles of Scientific Management?  
2. Discuss the techniques of Scientific Management.
- III a) 1. List out the objectives of rationalization.  
2. What is meant by Office automation?  
3. Point out the advantages of automation.
- b) 1. Distinguish between Scientific Management & Rationalization.  
2. Describe the advantages of Rationalization
- IV a) 1. Define Environmental Ethic.  
2. List the four common advanced waste water treatment processes?  
3. Define the term Acid rain?
- b) 1. List out the different types of pollutions caused by a Chemical factory.  
2. What are the problems faced by the people residing along the side of a railway track and near to an Airport? What provisions could be made in their houses to reduce the problem?
- V a) 1. What is meant by Disaster Management?  
2. Specify the Earthquake Hazard Zones in which the following towns of Tamilnadu lie: (a) Chennai (b) Nagapattinum (c) Coimbatore (d) Madurai (e) Salem.  
3. What is a cyclone shelter?
- b) 1. Differentiate Natural Disasters and Man made Disasters with examples.  
2. What are the causes for fire accidents? Specify the remedial measures to be taken in buildings to avoid fire accidents



**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**VI SEMESTER**

**TYPEWRITING ENGLISH / TAMIL SENIOR  
PAPER-II(GTE)**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
Subject code : **28165**  
Semester : **VI Semester**  
Subject Title : **TYPEWRITING ENGLISH / TAMIL SENIOR  
PAPER-II(GTE)**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			Duration
	Hours / Week	Hours// Semester	Marks			
TYPEWRITING ENGLISH / TAMIL SENIOR - PAPER-II (GTE)	4 Hrs.	64 Hrs.	Internal Assessment	Board Examination	Total	1 Hour
			25	75	100	

**Rationale:** To attain knowledge in typing Balance Sheet, Profit & Loss Account and Income, Expenditure Account and mechanism of Typewriting Machine.

**Objectives:**

To type Balance Sheet, Profit & Loss Account and Income and Expenditure account and all type of letters from manuscript by elaborating of abbreviations. (Profit and Loss Account, Balance Sheet, and Income and Expenditure Account, Professional Letters, Business Letters and Government Orders)

**TYPEWRITING ENGLISH / TAMIL SENIOR PAPER – II (GTE)**

**TOPICS AND ALLOCATION**

<b>S.No.</b>	<b>CHAPTER</b>	<b>HRS.</b>
<b>1</b>	Balance Sheet / Income & Expenditure / Profit & A/c	<b>20</b>
<b>2</b>	Official Letter (from Secretariat)	<b>5</b>
<b>3</b>	Demi-Official Letter	<b>5</b>
<b>4</b>	Official Proceedings	<b>5</b>
<b>5</b>	Official Letter (From Government authority or Quasi Government Office)	<b>5</b>
<b>6</b>	Government Order	<b>5</b>
<b>7</b>	Professional Letter	<b>5</b>
<b>8</b>	Business Letter	<b>5</b>
<b>9</b>	Mechanism	<b>5</b>
	Test	<b>4</b>
	<b>TOTAL</b>	<b>64</b>

**Note:** 5 marks will be awarded for those who are able to present the format correctly Serial No.1 to 8.

1. Marks assigned for the question - (Sl.No.1) 40 marks.
2. (Any one from Sl.No 2 to Sl.No.8) 25 marks.
3. To answer the objective type question consisting of 10 sub-divisions.  
There will be two blanks in each sub-division to be answered. 10 marks.

Duration of the Examination	1 Hour
Max. Marks	75 Marks

\* Knowledge of the Typewriter and Parts cleaning etc:

History of Typewriter – Kinds of Purpose, Carriage, Carriage Rack, Cylinder, Thumb Wheels, Draw Cord, Carriage Tension, Pinion Wheel. Escapement Wheel and Dogs, Key Tension, Main Spring, Line Space and Carriage Return Lever, Line Space Adjusting Lever, Line Space pawl, Paper Table, Paper Guide, Paper Release Lever, Feed Roller, Carriage Release Levers, Variable Line Space, Cylinder Ratchet, Detent Release Lever, Detent, Overhead Paper Bail and Overhead Paper Bail Rolls, Type Bar, Type Bar Universal Bar, Type Bar Cushion, Type Guide, Type Basket, Segment, Segment Slots, Segment Wire, Line Finder , Card Holders, Different Scales, Marginal Stops, Bell Mechanism, Line Lock Plate, Margin Releaser, Tabulator, Tabulator Stops, Ribbon Position Indicator, Ribbon Universal Bar, Ribbon Carrier, Ribbon Actuating Lever, Bevel Gear, Shift Key, Shift Locks, Space Bar, Back Spacer, Back Space Pawl, Rubber Feet, Sizes of Carriage, Kinds of Type Heads, Kinds of Ribbon and Method of Renewal of Ribbon, Arrangement of Key Board, Use of Eraser, Envelope Addressing.

Upkeep and maintenance of the typewriter, cleaning and oiling, care of the typewriter, possible defects, temporary derangement, their causes and rectification.

Question II]

[Marks: 25]

Type the following PROFESSIONAL LETTER in proper form: --K. GOPAL, M.A., B.L.,  
Advocate.Telephone: 415067  
30 New Street,  
Madurai 625 003.

10th May 2004.

stat. | Thiru. K. Raviindran,  
110, Alakar Koil Road,  
Madurai ~~625 010~~.

Sir,

This has reference to your meeting with me on the 6th instant. I have Carefully very gone through the documents, title deed, etc. that you have left with me for opinion abt. / purchase of / property from Thiru. V. Kumar of melur.

Q. | I like would know to from you whether the property in gn. is Thiru. V. Kumar's ancestral property. If so, I wd. like to know whether he has any brothers or sister ~~s~~ who may lay claim to the property. If not, please let me know whether he has acquired / property from his self earnings.

Please ascertain the information above and meet me on the 30th inst. when we can hold further discussions and decide whether you can go in for the Purchase of the property. Only on the strength of the information th. I have sought, it will be possible for me to offer you any firm opinion in this matter.

Yours faithfully,

(K. GOPAL)

185/192-1

L/URN OVER

Question III]

[Marks : 10

Type the appropriate word or words in the answer sheets to fill in the blanks in the following statements, indicating the corresponding question number:

[N.B. : (1) Answer written in pen or pencil will not be considered for valuation.

(2) All sub-divisions carry equal marks.

(3) The answers must be typed only in ENGLISH.

1. There are as many teeth in the \_\_\_\_\_ as there are \_\_\_\_\_ available in the carriage scale.
2. Cylinder Ratchet is a \_\_\_\_\_ wheel fixed on the \_\_\_\_\_ side of the cylinder.
3. Type Basket consists of \_\_\_\_\_ segment, type bars and the \_\_\_\_\_.
4. Segment wire is otherwise called \_\_\_\_\_ when the carriage tension is more, it will result in \_\_\_\_\_ movement of the carriage.
5. \_\_\_\_\_ brush is used to clean the outer parts and \_\_\_\_\_ brush to clean the internal parts of the typewriter.
6. Ribbon actuating lever is responsible to lift the \_\_\_\_\_ to any particular level of distance as adjusted by the \_\_\_\_\_.
7. Window envelopes save \_\_\_\_\_ and \_\_\_\_\_.
8. \_\_\_\_\_ wheel is responsible for the step by step movement of the carriage. Carriage rack may also be called \_\_\_\_\_.
9. Normally commercial letters are typed in \_\_\_\_\_ line spacing. The paper guide is otherwise called \_\_\_\_\_.
10. Card holders are useful to type on \_\_\_\_\_. Tabulator is need for typing \_\_\_\_\_ matters.

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**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**VI SEMESTER**

**TALLY LAB**

**CURRICULUM DEVELOPMENT CENTRE**

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

Course Name : **Diploma in Modern office Practice**

Subject code : **18166**

Semester : **III Semester**

Subject Title : **TALLY LAB**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		Examination			
	Hours/ Week	Hours/ Semester	Marks			Duration
<b>TALLY LAB</b>	8 Hrs.	128 Hrs.	Internal Assessment	Board Examination	Total	
			25	75	100	

**Topics and Allocation of Hours :**

Sl. No.	Topic	Time(Hrs)
1	Accounts and Tally	25
2	Voucher Entry	25
3	Inventory	25
4	Security, Reports	25
5	Tax	20
	Revision, Test	8
<b>Total</b>		<b>128</b>

**RATIONALE :**

By exposing the students to the concepts related tally, they will come to know how they can be applied in practical situations. Moreover students will be further exposed to important concepts and gain sufficient knowledge regarding accounts into tally.



## OBJECTIVES :

The students are able to know and understand the following at the end of the semester.

- ❖ To know how to apply Computerized Accounting
- ❖ To have a working knowledge in Tally.
- ❖ To understand how to enter vouchers in Tally.
- ❖ To know the treatment for inventory in Tally
- ❖ To prepare various reports in Tally.
- ❖ To understand and apply the principles of VAT in Tally

### **TALLY LAB DETAILED SYLLABUS CONTENTS**

UNIT	NAME OF TOPICS	Hours
I	<b>ACCOUNTS AND TALLY:</b>  Manual Accounting Vs Computerized Accounting – Golden rule, Accounting equation etc. – Gateway of Tally – Creation of Company – Menu, Buttons – Features and Configuration – Predefined Groups – Creation, display and alteration of Groups, Ledgers – Single and Multiple – Cost Category and Cost centers.	25
II	<b>VOUCHER ENTRY:</b>  Types of Vouchers – Creation, Display and Alteration, Flexible Voucher Numbering – Viewing Trail Balance, Profit and Loss Account and Balance Sheet – Display of books of accounts – Outstanding – Bank Reconciliation Statement-Internet Calculations – Scenario Management – Reversing Journals & Optional Vouchers	25
III	<b>INVENTORY:</b>  Features and Configuration – Creation, Display and Alteration and deletion of Stock Groups, Stock Category, Unit of Measure, Godown and Stock item – single and multiple – Purchase ;and Sales order processing – Tracking through Receipts Notes/Delivery Notes/Rejections Inward/Outward – Debit note and Credit note – Expiry Date & Batches – Price list with Multi Price Levels – Stock Valuation Methods – Manufacturing Journal.	25

IV	<p><b>SECURITY AND REPORTS</b></p> <p>Cash Flow and Fund Flow Statement – Multiple Currencies – Budget and Variance analysis – Ratio analysis – Security Control – Password – Tally Audit – Tally Vault – Tally Lock – Backup, Restore – Printing – Import and Export of transactions – Splitting of Company data and Group Company</p>	25
V	<p><b>STATUTORY &amp; TAXATION</b></p> <p>Sales Tax – TNGST – CST - Value Added Tax – Input Vat – Output Vat - Tin Number – Vat Rates - Filing of Return. Tax Deducted at Source – Calculations of TDS – Service Tax – Features - Rates – Abatement -</p>	20

**REFERENCE BOOKS :**

1. Tally9ERP. Reference Manual
2. Implementing Tally 9, A.K. Nadhani & KK. Nadhani, BPB Publication, Delhi.
3. Tally for every one, Roopa, Add-to card publishers, Chennai.

## TALLY – LAB

Time : 3 Hours

Max. Marks : 75

S.No.	Lab Exercises
1	Creation of Company – Group, Ledger creation and viewing the Profit & Loss Account and Balance Sheet- Finding the outstanding Balances
2	Creation of Stock Group, Stock Category, Unit of Measure, Godown, & Stock Item
3	Splitting the Company Data
4	Consolidation of Accounts
5	Preparation Bank Reconciliation Statement.
6	Purchase Order Processing
7	Sales Order Processing
8	Bill of Material & Manufacturing Journal
9	Setting the Multi price level
10	Manufacturing and Expiry Dates.
11	Preparation of Cost Category and Creation of Cost Centre.
12	Computation of VAT ( Value Added Tax)
13	Computation of Tax Deducted at Source
14	Computation of Service Tax
15	Point of Sales

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**VI SEMESTER**

**\*ELECTIVE : Shorthand English Junior Grade - Speed –  
Paper I (GTE)**

**CURRICULUM DEVELOPMENT CENTRE**

**STATE BOARD OF TECHNICAL EDUCATION AND TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE –SYLLABUS  
L-SCHEME**

Course Name : **Diploma in Modern Office Practice**  
 Subject Code : **28181**  
 Semester : **VI Semester**  
 Subject Title : **Shorthand English Junior Grade - Speed – Paper I (GTE)**

**TRAINING AND SCHEME OF EXAMINATION**

Number of Weeks per Semester : 16 Weeks

Subject	Instruction		Examination			
	Hours/ week	Hours/ Semester	Assessment Marks			
			Internal Assessment	Board Examination	Total	Duration
<b>Shorthand English Junior Grade - Speed – Paper I (GTE)</b>	5	80	25	75	100	<b>Dictaion 7 minutes Transcription 1 Hour</b>

**TOPICS AND ALLOCATION OF HOURS**

Sl.No.	Topic	Time (hours)
	<b>PITMAN SHORTHAND INSTRUCTOR AND KEY – NEW ERA EDITION</b>	
1	Speed practice of passage @ 65 wpm	15
2	Speed practice of passage @ 70 wpm	15
3	Speed practice of passage and letter @ 75 wpm	15
4	Speed practice of passage and letter @ 80 wpm	15
5	Speed practice of passage and letter @ 80 wpm	20

**EXAMINATION:**

Simple Passage for 5 Minutes and letter for 2 minutes - Total 7 minutes

5 Marks will be awarded for Shorthand Performance.

**Rationale** : The subject Shorthand (English) helps the students to understand Shorthand writing. It helps to have through knowledge in Shorthand and make students capable of taking Dictation.

**Objectives** : The subject helps the students to take down dictation in Shorthand @ 80 WPM.

MODEL QUESTION PAPER

**Shorthand English Junior Grade - Speed – Paper I (GTE)**

TIME : Dictaion 7 minutes Transcription 1 Hr.

Max Marks :75

**INSTRCTIONS TO THE SUPERINDENDENT:**

The following passage is to be dictated to the candidates once once only, in a loud and distinct voice, no word or phrase being repeated and no punctuation stops mentioned.

The passage is to be dictated at the rate of 80 words per minute. It is marked into portions of one minutes duration and each of these sub divided into quarters. The reader will read with a watch in hand and notice at every quarter minute, whether he is strictly adhering to the speed.

Before commencing dictation, the candidate should be informed that 5 marks are reserved for the shorthand performance. .

As soon as the dictation is over the candidates should be told to transcribe into long hand what they have written.

At the end of time allowed for transcription both the shorthand and long hand performance of the candidates should be fastened together and given to the superintendent.

Ladies-and-Gentlemen,

I-extend to-you all a warm welcome on-behalf-of myself and my **colleagues** on-the / Board to the Tenth Annual-General-Meeting of-your-Company. The Directors'-Report and-the Audited Accounts for-the-year // ended 30th September are with-you and-with your permission, I-shall take them as read.

The performance for-the- /// year has-not-been as bright as expected mainly due to keen **competition**, primarily from-the Small-Scale-Sector. The (1) **profitability** of-the-Company was **adversely** affected mainly due to **shortfall** in production and sales. However,-the management of-the / Company is confident that it-will-be-able-to make-up-the shortfall in-the remaining months of-the current- // year. Last-year, I-had mentioned that your Directors are **actively** considering **diversification** of-the Company into marketing of certain /// consumer goods to maintain profitability. After examining various projects, the management came to-the conclusion that marketing of colour and (2) black-and-white televisions would-be a profitable line with good growth prospects. It-is-also felt that our **inherent** / strength by-way-of an All India Marketing Network would-be **beneficial** for entering into-the television field. As-you- // know, this industry is experiencing a major boom which shall continue for-many-years-to-come.

I-am-happy to /// announce that your-Company has commenced marketing of colour **television** sets from this-month and-the response appears to-be (3) good. To-have assured supply, we-have also **finalised** and are in-the process of implementing plants for **captive** production / of television sets according to-our specifications and high quality standards. Apart-from television we-are also **endeavouring** to identify // other **household appliances** which could-be sold through our **network** of sales offices. Though we expect a bright **turnover** and /// profit, the labour and other input costs will **dilute** the rate-of profit considerably. I-would-like to-place on (4) record the cordial relationship existing between management and work force. This year's results would-not-have-been possible without hard-work / and excellent co-operation of-the employees at-all-levels. Before I conclude, I-wish to express my sincere gratitude to- // the financial institutions for-their co-operation and assistance.

I also wish to thank-you all, the esteemed **shareholders**, particularly those- /// who-are present here, my colleagues and workers for-the continued trust and confidence in-the management of-the Company. (5)

Messrs. Atlas Cycle Company, Mission Row, Calcutta.

Dear-Sirs,

We-have gone through your advertisement in most of to-day's leading / Newspapers and are happy to-find that-you-are putting on-the road once-again the famous Atlas Bicycles. In- // these parts we-may point-out that such bicycles remain unrepresented although the demands are always high. As you-are /// already aware, our connections with Hercules have made us influential in-the **locality**, and as-such we-see no-reason (6)-why we should-not take-up agency on-your behalf also in-this part. As for our views regarding yours / we-have nothing to express except that of a business law name, "Goods on hand is best on-the // market". That-is the motive with-which we start our sale and we-trust you-will-agree-with-us on- /// this.

We-wish to-meet our customers' demands and hence request you to-give **priority** to-our order. Yours-faithfully, (7)

**DIRECTORATE OF TECHNICAL EDUCATION**

**DIPLOMA IN MODERN OFFICE PRACTICE**

**III -YEAR**

**SEMESTER SYSTEM**

**L – SCHEME**

**2011 – 2012**

**VI - SEMESTER**

**MARKETING -II**

**CURRICULUM DEVELOPMENT CENTRE**



**STATE BOARD OF TECHNICAL EDUCATION & TRAINING, TAMILNADU  
DIPLOMA IN MODERN OFFICE PRACTICE SYLLABUS**

**L-SCHEME**

Course Name : **Diploma in Modern office Practice**  
 Subject code : **28182**  
 Semester : **VI-Semester**  
 Subject Title : **MARKETING - II**

**TEACHING AND SCHEME OF EXAMINATION :**

No of weeks per Semester: 16 weeks

Subject	Instructions		*Examination			Duration
	Hours /Week	Hours /Semester	Marks			
MARKETING - II	5 Hrs.	80 Hrs.	Internal Assessment	Board Examination	Total	3 Hrs.
			25	75	100	

**Topics and Allocation of Hours :**

Sl.No.	Topics	Time (Hrs.)
1.	Sales promotion	To be covered in the V Semester
2.	Personal selling & Advertising	
3.	Sales force management	22
4.	Pricing strategy & channels of distribution	22
5.	E- Business, Total Quality Management & Consumerism	22
	Revision & Test	14
	Total	80

**Rationale:**

The success of any business is mainly depends on its ability in marketing the products. In the competitive business world, the seller has to take various sales promotion techniques to attain success in the business. This subject gives immense knowledge on various sales promotion techniques.

**Objectives:**

The Students will be able:

1. To know the various sales promotion techniques.
2. To acquire knowledge on sales force management.
3. To understand the various motivational technique.
4. To know recruitment and training of sales force.
5. To know the role of advertisement in business.

## MARKETING - II - DETAILED SYLLABUS

### CONTENTS

<b>UNIT</b>	<b>NAME OF TOPICS</b>	<b>Hours</b>	<b>Marks</b>
I	<b><u>SALES PROMOTION</u></b> Sales Promotional activities – objectives – importance – personal selling, advertisement and sales promotion – Sales promotion – Meaning – Importance – objectives – Kinds of Sales promotion – Consumer Sales promotion – Dealer Sales promotion – Sales force promotion.	-	15
II	<b><u>PERSONAL SELLING &amp; ADVERTISING</u></b> Personal selling – Importance and Objectives of personal selling – Qualities of a Good salesman – Duties and Responsibilities of sales man. Management of sales force – sales manager – qualities – functions – duties and responsibilities - Advertising – Meaning – Importance – Types – Advantages – Criticism. Preparation of an Advertisement Copy – qualities of a Good Advertisement Copy – Advertisement Media – Meaning – Kinds of Media – Advertising Agencies - Roles and Importance – Function – Advantages.	-	15
III	<b><u>SALES FORCE MANAGEMENT</u></b> Recruitment and selection of salesman – Training – Contents of Training – Methods of Training, Remuneration to salesman – Objectives – Essentials of Good remuneration plan - Supervision and Control of Salesman – Requisites of Effective Control of Salesman – Methods – reports and records – Sales territory and sales quota and field supervision – Motivating sales personnel – Need and methods.	22	15
IV	<b><u>PRICING STRATEGY &amp; CHANNELS OF DISTRIBUTION</u></b> Introduction – Pricing objectives – factors affecting pricing decision – Procedure for price determination – kinds of pricing – Agent Middlemen – Functions – kinds of Agent middlemen – Merchant Middlemen – Functions – Wholesalers – Basic Characteristics – Services to Manufactures – Services to Retailer – Retailer – Types – Functions.	22	15
V	<b><u>E- BUSINESS, TOTAL QUALITY MANAGEMENT &amp; CONSUMERISM</u></b> Introduction – Telemarketing – Automatic vending – E-Business – E-commerce – Electronic Data Interchange – E-Mail – Internet – E-Auctioning – E-Marketing – E-Trading – Introduction – Total Quality management – Quality Circles – Benefits of TQM – Evolution of Consumerism – consumer exploitation in India – major problems of consumers' exploitation – Consumer Protection Act 1986 – Rights of Consumers.	22	15

**Reference Books:**

Modern Marketing BY R.S.N. Pillai, Bagavathi

Marketing BY Rajan Nair

Marketing Management BY Memoria Joshi

**MODEL QUESTION PAPER**  
**VI SEMESTER – MARKETING - II**

Time: 3 Hrs.

Max.Marks: 75

**[N.B:** (1) Answer all questions, choosing any two from division (a) and any one from division (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.]

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- I    A    1.    What is Sales Promotion?  
       2.    Write short note on importance of Salesmanship.  
       3.    What are the advantages of sales Promotion?
- B    1.    Discuss the objectives of Sales Promotion.  
       2.    Explain the various kinds of Sales Promotion.
- II    A    1.    What are the advantages of Personal Selling?  
       2.    What is Personal Selling?  
       3.    Write the advantages of Advertising Agency.
- B    1.    Describe the functions and responsibilities of Sales Manager.  
       2.    Discuss the importance of Advertisement in modern business.
- III   A    1.    What are the Importance of Training?  
       2.    What is Sales Report?  
       3.    What are the duties of a Good Salesman?
- B    1.    Explain the various methods of Training?  
       2.    Discuss about Good Sales Report and its advantages.
- IV   A    1.    What is Skimming pricing?  
       2.    Write short note on Agent Middlemen?  
       3.    Mention the procedure for price determination.
- B    1.    Explain the factors affecting pricing decision.  
       2.    Discuss the functions of Merchant Middlemen.
- V    A    1.    What is meant by E-Business?  
       2.    What is TQM?  
       3.    Write short note on Customers' Exploitation.
- B    1.    What is Quality Circle? Explain benefits of TQM.  
       2.    Discuss Consumer Protection Act 1986.

**Note: Units I and II are to be covered in the V Semester and  
Units III, IV and V to be covered in the VI Semester.**

