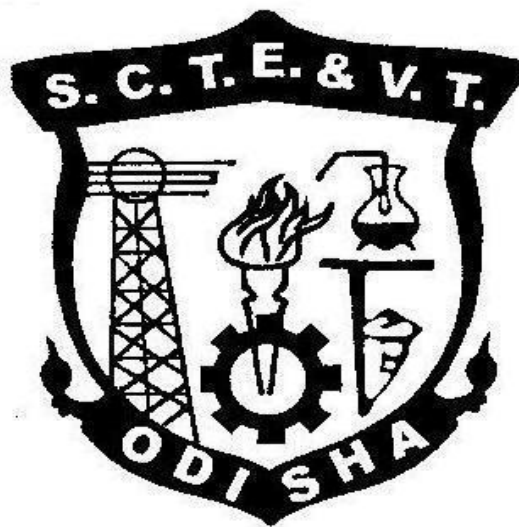


CURRICULLUM OF 2nd SEMESTER
FOR
DIPLOMA IN MODERN OFFICE MANAGEMENT
EFFECTIVE FROM 2024-25 SESSIONS



STATE COUNCIL FOR TECHNICAL EDUCATION
&
VOCATIONAL TRAINING, ODISHA, BHUBANESWAR

STATE COUNCIL FOR TECHNICAL EDUCATION AND VOCATIONAL TRAINING, ODISHA

TEACHING AND EVALUATION SCHEME FOR 2nd SEMESTER (Modern Office Management) (W.e.f 2024-25)

Sl. No	Code No.	Course Title	Hours perweek		Total contact hrs/ week	Credits	Evaluation Scheme			
			L	P			Internal Assessment/ Sessional	End Sem Exams	Exam (Hours)	Total
1	TH 1	Business Communication	3	-	3	3	30	70	3	100
2	TH 2	Corporate Accounting	4	-	4	4	30	70	3	100
3	TH 3	Cost Accounting	4	-	4	4	30	70	3	100
4	TH 4	Fundamentals of Insurance	4	-	4	4	30	70	3	100
5	TH- 5	Fundamentals of Management	4		4	4	30	70	3	100
		TOTAL	19	-	19	19	150	350	---	500
6	PR 1	Business Communication Lab	-	4	4	2	25	---	---	25
7	PR 2	Computer Typing English II	-	4	4	2	25	25	2	50
8	PR 3	Short Hand English II	-	2	2	1	25	50	2	75
9	PR 4	Seminar & GD	-	2	2	1	25	50	2	75
10	PR-5	Introduction to DBMS	-	2	2	1	25	--	--	25
			-	14	14	7	125	125		
		TOTAL	19	14	33	26	275	475	---	750

Abbreviations: L-Lecturer, P-Practical. Each class is of 1 Hour duration Minimum Pass Mark in each Theory subject is 35% and in each Practical subject is 50% and in Aggregate is 40%

There shall be Induction Program before beginning of 1st Semester and Internships at the end of 2nd Semester Classes as per AICTE norm. The best of 2 IA conducted in a subject out of 20 marks to be considered. Assignment/ quiz etc. of 10 marks to be treated as part of IA. Besides this, Monthly Test to be conducted for each subject. Sessional Marks shall be total of the performance of individual different jobs/ experiments in a subject throughout the semester. Club/Innovation/ Idea Tinkering Activities etc. shall be encouraged to be performed by students beyond the above stipulated hours.

Business Communication
Course Code TH 01

Period per week:	03	IA:	30 Marks
Total Period:	45	End Sem:	70 Marks
Timing of End Exam:	03 Hours	No of Credit:	03

The course aims to:

1. Train students to enhance communication skill appropriate for corporate world.
2. Help students in understanding the principles and techniques of business communication.
3. Assist the students demonstrating effective writing skill necessary for business communication.

Unit-I: Formal Writing Skills:

A. Formal Letters

- a) Types of Letters – Circulars, Complaints, Memo, Promotional Content, Sales, Recovery / Remittances; Detailed Formats. Writing Formal Mails Writing Effective Mails, Essential elements of Mails, Tips and Conventions
- b) Resume Writing Essential elements of Resume, Tips and Conventions Meetings Notice, Agenda, Drafting Minutes, Action Taken Report.

B. Report Writing

Types of reports, Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub- headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes.

Unit : II Communication Theory:

A. Basics of communication: Meaning, Definition ,Process of Communication

B. Professional Communication: Meaning, Types: Formal, Informal.

Formal: Upward and Downward Communication – Meaning, Examples, and Merits & Demerits.

Informal: Grapevine Communication – Meaning, Examples, and Merits & Demerits.

C. 7C's of Communication: Condiderate,Concrete,Concise,Clear,Complete,Correct,Courteous

D. Non Verbal Communication : Basic idea of Body Language , Space Language and Audio – Visual Language

Unit –III Soft Skills for Professional Excellence

A. Soft Skills : Meaning ,Importance

B. Life Skills: Self-Awareness ,Self Analysis

C. Applying Soft Skill in Corporate Culture

Unit – IV: Vocabulary

- A. Commonly used Administrative terms
- B. Technical Jargons used in trade and commerce

References

1. Sanjay Kumar & Puspallata , Communication Skills, Oxford University Press.
2. M Ashraf Rizvi , Effective Technical Communication, Mc Graw Hill.
3. Word Power Made Easy . Rupa & Co
4. E- Book : Soft Skills & Personality Development , Institute of Chartered Accountants of India , Southern India Regional Council , Chennai.

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

CO1: Demonstrate expertise in business communication.

CO2: Apply soft skills in all sectors of life.

CO3: Develop confidence in operating an office aided with tech-equipment.

Suggested Readings:

- Bhatia, R. C. (2008). Business Communication. New Delhi: Ane Books Pvt. Ltd.
- Bell, R. & Martin, J. (2014). Managerial Communication. Business Expert Press.
- Kaul, A. (2015). Effective Business Communication (2nd ed.). PHI learning.
- Lesikar, R. V. & Flatley, M. E. (2001). Basic Business Communication Skills
- Meyer C, D. (2021). Communicating for Results, Oxford University Press.

Mapping Between CO-PO/PSO

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Corporate Accounting
Course Code TH 02

Period per week:	04	IA:	30 Marks
Total Period:	60	End Sem:	70 Marks
Timing of End Exam:	03 Hours	No of Credit:	04

The course aims to:

1. Understand the principles of corporate accounting and financial reporting.
2. Apply accounting standards and regulations to prepare and analyze financial statements.
3. Interpret financial information to assess the financial performance and position of a company.
4. Develop skills in financial reporting and disclosure requirements for different stakeholders.
5. Analyze contemporary issues and challenges in corporate accounting and reporting.

Unit 1: Accounting for Share Capital and Debentures

Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares. Issue and redemption of preference shares; Issue and redemption of debentures; basic concept of Associate Companies, Subsidiary Companies and Joint venture Companies, Related party and related party disclosure

Unit 2: Final Account of Companies including one Person Company (IND-AS.1)

Preparation of financial statements of corporate entities including one Person company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements.

Unit 3: Corporate Reconstruction and Profit or Loss Prior to Incorporation Internal Reconstruction:

Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

External Reconstruction: accounting for amalgamation in the nature of merger and in the nature of acquisition (IND-As.103)

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Consolidation process and elimination entries, Intercompany transactions, Revaluation of assets and liabilities, Non-controlling interests (NCI), equity method investments (IND-As.110), issue of bonus shares and distribution of dividend from pre and post-acquisition period. Preparation of consolidated financial statements.

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

CO3: Interpretation of Financial Information.

Suggested Readings:

- Goyal, B. K., Corporate Accounting. New Delhi: Taxmann Publication.
- Jain, S. P., & Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Corporate Accounting. New Delhi: Vikas Publishing House.
- Mukherjee, A., & Hanif, M. Corporate Accounting. New Delhi: Tata McGraw Hill Education.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
- Sehgal, A. Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.
- Dam, B. B. & Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.
- Goyal, V. K., & Goyal, R. Corporate Accounting. New Delhi: PHI Learning.
- Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.

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Cost Accounting
Course Code TH 03

Period per week:	04	IA:	30 Marks
Total Period:	60	End Sem:	70 Marks
Timing of End Exam:	03 Hours	No of Credit:	04

The course aims:

1. To develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment.
2. To provide knowledge about various methods of cost determination under specific situations.
3. To acquire the ability to use information determined through cost accounting for decision making purposes.

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Cost centre, profit centre and responsibility centre, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Maintenance of Cost record, Reconciliation of profit under Cost statement and Financial statement

Reconciliation of profit under Cost statement and Financial statement, Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost: Material and Employee Cost

(a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives

(b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing

Job costing, Contract costing, Process costing/ Operation Costing (including process losses, valuation of work-in-progress), Service costing/ Operating costing and Activity Based Costing.

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Fundamentals Of Insurance

Course Code:TH 4

Period per week:	04	IA:	30 Marks
Total Period:	60	End Sem:	70 Marks
Timing of End Exam:	03 Hours	No of Credit:	04

The course aims:

1. To acquaint student with the concept of insurance.
2. To provide knowledge on life insurance, general insurance and marine insurance.
3. To provide knowledge on insurance intermediaries in insurance market.
4. To provide knowledge on insurance organization in India.

UNIT 1: Introduction to Insurance:

Definition , nature and concept of insurance, origin & development of insurance, history of insurance in India, kinds of insurance, principles of insurance, importance of insurance,

Unit 2: Life insurance:

Definition of life insurance, features, benefits of life insurance, procedure for taking life insurance policy, kinds of life insurance policy, nomination, assignment and surrender value, settlement of claims at death and maturity.

Unit 3: General insurance:

Development of general insurance in India, Fire insurance- need, procedure of taking fire insurance policy, double insurance, re-insurance; marine insurance- types of marine insurance policy.

Unit 4: Insurance organizations and intermediaries:

LIC, objectives and achievements, GIC- mission, organization, functions, private sector insurance organizations in India, insurance ombudsman.

Insurance Agent; meaning, procedure for becoming an insurance agent, functions of an Insurance agent, rights of an insurance agent, termination of an insurance agent.

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

CO1 : Explain the concept of insurance.

CO2 : Describe knowledge on life insurance, general insurance and marine insurance.

CO3 : Identify and explain insurance organization.

CO4 : Explain the concept of economic trade-offs and opportunities in insurance.

Suggested Readings:

- Principles of Insurance and Risk Management - Alkamittal, S.I. Gupta, Sultan Chand & Sons.
- Insurance and Risk Management - Dr. P.K. Gupta, Himalaya Publishing House.
- Insurance Principles and Practice - M.N. Mishra, S.B. Mishra, S. Chand.
- Introduction to Risk Management and Insurance Marks - S. Dortman, Pearson Education.
- Principles and Practice of Insurance - M.Motihar, Sharda Pustal Bhawan, Allahabad.
- Insurance –Principles and Practice - Indrajit Singh, Rakesh Katyal, Sanjay Arora – Kalyani Publishers.
- Fundamentals of Insurance - Principles and Practice –Dr. S. Sikidar, Dr. P.K. Nath, Dr. G. Nath –Abhilekh, Guwahati.
- Principles and Practice of Insurance - G.S. panda –Kalyani Publishers.
- IRDA Act. 1999
- Principles & Practice of Insurance - Insurance Institute of India, Mumbai.

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Fundamentals Of Management

Course Code: TH 5

Period per week:	04	IA:	30 Marks
Total Period:	60	End Sem:	70 Marks
Timing of End Exam:	03 Hours	No of Credit:	04

The course aims:

1. To provide knowledge of management.
2. To explain various management activities.
3. To introduce students with scientific management.
4. To provide introductory knowledge of planning, organizing, decision making etc.

Unit 1: Introduction to Management:

Historical background of management, Different approaches to management, historical background and approaches to management. Management objectives and significance, objective and significance of management.

Unit 2: Function of management:

Functions of Management. Planning, Organization, Staffing and Directing, Decision making, Delegation of authority, Monitoring and controlling.

Unit 3: Scientific management & MBO:

Element of Scientific Management, Advantages and Limitations of MBO, Introduce the element of scientific management.

Unit 4: Human resource development:

Selection and appraisal of managers, Motivation, Leadership, Personality, Maslow's theory leadership functions and qualities, personality and any one personality theory, Social responsibility of management.

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

- CO1 : Explain the concept and functions of management.
CO2 : Describe decision making process and leadership.
CO3 : Define motivation and personality.
CO4 : Identify social responsibility of business houses.

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Suggested Readings:

- Principles of Management - George R. Terry
- Principles & Practice of Management - L.M. Prasad, S. Chand & Co.
- Principles of Management - Dr. Neeru Vasishth
- Essentials of Management - Harold Koontz

Business Communication LAB
Course Code- PR 1

Period per week:	04	Sessional	25
Total Period:	60	End Sem:	---
Timing of End Exam:	---	No of Credit:	02

The course aims:

1. To help in overcoming the barriers in communication.
2. To guide in refining delivery techniques for presentation including body language and voice modulation.

Course Content:

Unit1:ListeningSkills(15hours):

Listening Process and Practice: Listening to lectures, poems, interviews, speeches and comprehend them

Unit II: Speaking Skills (30hours):

- i. Standard and formal speech: Group Discussion, Oral Presentations, Public Speaking, Business Presentations, Conversation practice and Role play
- ii. Interview skills

Unit III: Non-verbal Skills (15 Hours):

Application of Non-verbal cues in different professional spaces.

C01: Develop effective listening to produce expert presentation skill.

CO2: Apply non-verbal cues appropriately.

C03: Demonstrate presentation skill in all professional situations.

Recommended Readings:

1. Bansal And Harrison.*Spoken English*.Orient Black Swan,2011.
2. Kulbhushan Kumar, Effective Communication Skills, Khanna Publishing House, New Delhi (Revised Ed. 2018)
3. Margaret M. Maison. *Examine your English*. Orient Longman: NewDelhi, Pfeiffer, William Sanborn and T.V.S Padmaja. *Technical Communication: A Practical Approach*. 6thed. Delhi: Pearson, 200

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COMPUTER TYPING ENGLISH –II
Course Code Pr-2

Period per week:	4	Sessional:	25 Marks
Total Period:	60	End Sem Exam:	25 Marks
Timing of End Exam:	02 Hour	No. Of Credit:	2

Aim of the course:

1. To provide Practical Knowledge about computer and its controls.
2. To help the students in performing speedily, efficiently and neat typing, strong files work designing etc.
3. The provide students sufficient knowledge of office correspondence, drafting of letter's which will accustom them to deal with actual working atmosphere.

Course Content:

1. Typing from easy and difficult exercise-each exercise should be typed at least 10 times.
2. Practical training of cleaning of computer, syllabification of words.
3. Spacing and punctuation. Single space, Two space, No Space.
4. Speed practice, Speed test for 5/10 Minutes.
5. Centralizing heading. Back space, Tabulation methods.
6. Typing of official and business letters.
7. Computer Typing.

(Speed building. To develop a speed of 30 w.p.m.)

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

CO1: Demonstrate practical knowledge about computer and its control flawlessly.

C02: Develop computer typing skills.

CO3: Apply knowledge of office correspondence appropriately.

REFERENCE BOOKS –

- ## 1. Type writer & Computer Typing by Vikas Aggarwal

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SHORT HAND ENGLISH II

Course Code Pr-3

Period per week:	2	Sessional:	25 Marks
Total Period:	30	End Sem Exam:	50 Marks
Timing of End Exam:	02 Hour	No. Of Credit:	1

Aim of the course:

1. To provide knowledge on shorthand.
2. To explain various strokes used in shorthand.
3. To provide introductory knowledge on transcription.

Course Content:

1. Transcription from shorthand and on the Computer.
2. Practice from exercises of Circles, Loops etc. from workbook & Textbook.
3. Practice of initial hooks and final hooks from Workbook and Textbook.
4. Practice of compound consonants, halving & doubling principle.
5. Practice of prefixes & suffixes from Textbook & Workbook.
6. Practice of intersection of strokes for official Phrases.
7. Practice of special contractions, idioms & writing of proper nouns from Textbook & Workbook.

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

CO1: Apply knowledge of strokes and transcription with speed and accuracy.

CO2: Demonstrate flawless knowledge of translating symbols to language.

Reference: PITMAN Shorthand Instructor and key,Pearson

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SEMINAR & GD
Course Code PR 4

Period per week:	2	Sessional:	25 Marks
Total Period:	30	End Sem Exam:	50 Marks
Timing of End Exam:	2Hrs	No. Of Credit:	1

Aim of the course:

1. To help students in developing presentation skill.
2. To guide in preparation of reports.

The students shall present seminar on different topics on Economy, Finance, Politics and General issues in the entire class. There shall not be any grouping of students. The students shall present the seminar topic to the whole class/section. All other students should be allowed and encouraged to put questions to the presenter student, who shall answer the questions. A student has to present seminar on at least 3 topics in a semester. He/she has to submit seminar report for each topic separately, to the teacher concerned, which shall be preserved for verification by the authorities. The students should be encouraged to refer to the magazines, journals, e-materials etc. for preparing for seminar topic. Attendance of all students other than the presenters should be ensured, so that seminar shall be more participative and knowledge of students shall improve by listening to many topics presented.

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

- CO1: Enhance presentation skill with clarity.
CO2: Explain desired areas of concern appropriately.
CO3: Develop Confidence.

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INTRODUCTION TO DBMS LAB
Course Code Pr-5

Period per week:	2	Sessional:	25 Marks
Total Period:	30	End Sem Exam:	---
Timing of End Exam:	---	No. Of Credit:	2

Aim of the course:

1. To provide fundamental knowledge about DBMS
2. Acquire knowledge to access a database

Course Content:

1. Introduction to Oracle, MYSQL, Creating Entity- Relationship, Diagram using case tools, SQL Data Types.
2. Data Definition Language (DDL) Statements :(CREATE TABLE, ALTER TABLE, & DROP TABLE).
3. Data Manipulation Language(DML)Statements: (SELECT,INSERT,UPDATE,DELETE)
4. Displaying all the attributes and tuples from the table, & displaying selected attributes/ tuples from the table.
5. Beginning SQL Operators used in SQL Queries.
6. Implementing SQL aggregate functions & Sorting Data.
7. Create an Employee Database, Implement; Apply Database Language to the Employee Database.
8. SQL Data Constraints.
9. SQL Joins, Views.

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

- CO1 : Understand and apply Oracle products for Creating tables, views, indexes, sequences and other database objects.
- CO2 : Write and Execute simple and complex queries using DDL, DDM, DCL and TCL.

Reference Book :

Oracle Lab Manual ,Vani R.

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