

**STATE BOARD OF TECHNICAL EDUCATION, BIHAR**  
**Scheme of Teaching and Examinations for**  
**VI<sup>TH</sup> SEMESTER DIPLOMA IN MODERN OFFICE PRACTICE**  
**(Effective from Session 2020-21 Batch)**

**THEORY**

Sr. No.	SUBJECTS	SUBJECT CODE	TEACHINGS SCHEME	EXAMINATION – SCHEME							Credits	
			Periods per Week	Hours of Exam.	Teacher's Assessment (TA) Marks (A)	Class Test(CT) Marks (B)	End Semester Exam. (ESE) Marks (C)	Total Marks (A+B+C)	Pass Marks ESE	Pass Marks in the Subject		
1.	Entrepreneurship and start –ups	2000601	03	03	10	20	70	100	28	40	03	
2.	Commercial Arithmetic & Business Statistics	2026602	03	03	10	20	70	100	28	40	03	
3.	Interpersonal Communication (Eng. + Hindi)	2026603	04	03	10	20	70	100	28	40	04	
4.	Short Hand-II (Hindi)	2026604	03	03	10	20	70	100	28	40	03	
5.	Elective (Any One)		03	03	10	20	70	100	28	40	03	
	Elective-(i) Auditing (2026605A)		(ii) Management of small Enterprises (2026605B)			(iii) Public Sector Enterprises (2026605C)			(iv) Insurance (2026605D)			
<b>Total:- 16</b>								<b>350</b>	<b>500</b>			<b>16</b>

**PRACTICAL**

Sr. No.	SUBJECTS	SUBJECT CODE	TEACHING SCHEME	EXAMINATION – SCHEME					Credits
			Periods per Week	Hours of Exam.	Practical		Total Marks	Pass Marks in the Subject	
					Internal (PA)	External (ESE)			
6.	Computer Application, MS Office & Tally Lab	2026606	04 50% Physical 50% Virtual	03	15	35	50	20	02
<b>Total:- 04</b>							<b>50</b>		<b>02</b>

**TERM WORK**

Sr. No.	SUBJECTS	SUBJECT CODE	TEACHING SCHEME	EXAMINATION – SCHEME				Credits
			Periods per week	Marks of Internal (PA)	Marks of External (ESE)	Total Marks	Pass Marks in the Subject	
7.	Computer Application, MS Office & Tally (TW)	2026607	02	15	35	50	20	01
8.	Computer Typing, (English +Hindi)	2026608	04	15	35	50	20	02
9.	Project work and its presentation in Seminar (TW)	2026609	04	15	35	50	20	02
10.	Course Under Moocs /NPTEL / Others	2026610	02	15	35	50	20	01
<b>Total:- 12</b>						<b>200</b>		<b>06</b>
Total Periods per week Each of duration One Hours = 32						<b>Total Marks = 750</b>		<b>24</b>

## **ENTREPRENEURSHIP AND START –UPS**

<b>Subject Code 2000601</b>	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits  03</b>
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>100</b>	
	<b>03</b>	<b>—</b>	<b>—</b>	<b>TA</b>	<b>:</b>	<b>10</b>	
				<b>CT</b>	<b>:</b>	<b>20</b>	

### **Course Objectives:**

The main aims of the course are to familiarize students with various concepts used in understanding processes involved in entrepreneurship and business formation and development.

- To acquire Entrepreneurial spirit and resourcefulness.
- To familiarize with various uses of human resource for earning dignified means of living.
- To understand the concept and process of entrepreneurship - its contribution and role in the growth and development of individual and the nation.
- To acquire entrepreneurial quality, competency, and motivation.
- To learn the process and skills of creation and management of entrepreneurial venture.

### **CONTENTS: THEORY**

<b>Unit</b>	<b>Name of Topics</b>	<b>Hrs.</b>
<b>Unit-I</b>	Introduction to Entrepreneurship and Start – Ups • Definitions, Traits of an entrepreneur, Entrepreneurship, Motivation • Types of Business Structures, Similarities and differences between entrepreneurs and managers.	<b>06</b>
<b>Unit-II</b>	Business Ideas and their implementation • Discovering ideas and visualizing the business • Activity map • Business Plan	<b>06</b>
<b>Unit-III</b>	Idea to Start-up • Market Analysis – Identifying the target market, • Competition evaluation and Strategy Development, • Marketing and accounting, • Risk analysis	<b>10</b>
<b>Unit-IV</b>	Management • Company’s Organization Structure, • Recruitment and management of talent. • Financial organization and management	<b>08</b>
<b>Unit-V</b>	Financing and Protection of Ideas • Financing methods available for start-ups in India • Communication of Ideas to potential investors – Investor Pitch • Patenting and Licenses	<b>08</b>
<b>Unit-VI</b>	Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy.	<b>04</b>
	<b>Total</b>	<b>42 hrs.</b>

### **References:**

1. The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company, Steve Blank and Bob Dorf, K & S Ranch ISBN – 978- 0984999392
2. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses, Eric Ries, Penguin UK ISBN – 978-0670921607
3. Demand: Creating What People Love Before They Know They Want It Adrian J. Slywotsky with Karl Weber, Headline Book Publishing ISBN – 978- 0755388974
4. The Innovator's Dilemma: The Revolutionary Book That Will Change the Way You Do Business, Clayton M. Christensen, Harvard business ISBN: 978-142219602
5. Entrepreneurship and Start-ups, Ekta Sharma, FPH

### **SUGGESTED SOFTWARE/LEARNING WEBSITES:**

- a. <https://www.fundable.com/learn/resources/guides/startup>
- b. <https://corporatefinanceinstitute.com/resources/knowledge/finance/corporatestructure/>
- c. <https://www.finder.com/small-business-finance-tips>
- d. <https://www.profitbooks.net/funding-options-to-raise-startup-capital-for-your-business/>

### **Course outcomes:**

Upon completion of the course, the student will be able to :

- CO : 1 Understand the dynamic role of entrepreneurship and small businesses
- CO :2 Organize and Manage a Small Business
- CO : 3 Plan the Financial strategy and Control
- CO : 4 Operate forms of Ownership for Small Business
- CO : 5 Make Strategic Marketing Planning
- CO : 6 Launch new Product or Service Development
- CO : 7 Conceive business Plan

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## COMMERCIAL ARITHMETIC & BUSINESS STATISTICS

<b>Subject Code</b> <b>2026601</b>	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits</b>  <b>3</b>
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>70</b>	
	<b>03</b>	—	—	<b>TA</b>	<b>:</b>	<b>10</b>	
				<b>CT</b>	<b>:</b>	<b>20</b>	

**Rationale:-**

For an efficient & successful office-operator the basic Knowledge & Arithmetic & Statistics seems to have become essential in the modern age. The ability to understand and evaluate numerical data is a basic skill required for office operators. In office operation, they may have become across many such activities where they have to deal with calculations and statistical data. They may be required to classify and tabulate data properly to keep a good record of wages, leaves etc. Of the employees, to analyse and interpret data, to calculate wages, interest rates, depreciation, profit & Loss etc. A successful office operator must have a good deal of training to find out some basic information inherent in a set of data.

An office operator may also be required to prepare various reports such as annual report of companies, status reports etc. They should have training in preparing good reports.

Commercial Arithmetic is being introduced to develop skill of quick calculations. This skill is very much expected from an office operator.

**Objectives :**

**The student will be able to**

- Understand the procedures of short-cut methods of Calculation.
- Develop Skill of multiplication/Division etc. quickly with accuracy.
- Develop Skill of finding exchange rate relations.
- Define the terms associated with statistics
- Develop to calculate by the table of mine values.
- Calculate Standard Deviation
- Develop Skill data collection, classification and interpretation.
- Measure control tendencies and partition values
- Measure dispersion
- Develop skill to use log tables & calculator for calculations of wages, interest rates, depreciations & profit & loss etc.
- Know the procedure of report writing and presentation.
- Develop skill of good report writing
- Know the procedure of report writing bibliography.

<b>Contents : Theory</b>		<b>Hrs</b>
<b>UNIT-1</b>	<b>Commercial Arithmetic.</b>	<b>[ 04 ]</b>
	Some general principles and Contracted Contracted methods of calculation	
	01.01 Approximation	
	01.02 Decimalization	
	01.03 Contracted method of multiplication	
	01.04 Contracted method of division	
	01.05 Table of nine values	
	01.06 Chain rule	
01.07 Discount, commission & brokerage.		
<b>UNIT-2</b>	<b>Introduction to statistics</b>	<b>[04]</b>
	02.01 Meaning & definition of statistics	
	02.02 Scope of statistics	
	02.03 Functions of statistics	
	02.04 Laminations of statistics.	
<b>UNIT-3</b>	<b>Collection of Data.</b>	<b>[03 ]</b>
	03.01 Meaning of Primary & Secondary data	
	03.02 Sources of Primary data	
	03.03 Editing of Primary data	

<b>UNIT-4</b>	<b>Classification and Tabulation of Data</b>	<b>[02 ]</b>
	04.01 Meaning of Classification & Tabulation	
	04.02 Various stopes of classification & tabulations of data	
<b>UNIT-5</b>	<b>Diagrammatic and graphic presentation of data.</b>	<b>[04 ]</b>
	05.01. Meaning and importance of diagrams & graphs.	
	05.02. Various diagrams & their user.	
	05.03. Various graphs & their uses.	
<b>UNIT-6</b>	<b>Measurement of Central tendency and Partition values</b>	<b>[ 06]</b>
	06.01 Meaning of Central tendency	
	06.02 Arithmetic mean	
	06.03 Medium	
	06.04 Mode	
	06.05 Geometric mean	
	06.06 Harmonic mean	
	06.07 Quartile, Octile, Decile, Percentile.	
<b>UNIT-7</b>	<b>Measures of dispersion</b>	<b>[ 06]</b>
	07.01 Meaning of dispersion	
	07.02 Range	
	07.03 Mean Deviation	
	07.04 From mean	
	07.05 From Median	
	07.06 From Mode	
	07.07 Standard Deviation	
<b>UNIT-8</b>	<b>Use of Log-table &amp; Calculator</b>	<b>[06]</b>
	08.01 Calculation of wages	
	08.02 Calculation of interest rates	
	08.03 Calculation of Depreciation	
	08.04 Calculation of profit & Loss	
<b>UNIT-9</b>	<b>Report writing</b>	<b>[ 07 ]</b>
	09.01 Purpose of report	
	09.02 Characteristics of a good report	
	09.03 Rule of charts in report	
	09.04 Preparation of annual reports of companies, status Reports and survey reports.	
	09.05 Preparing Bibiliography	
		<b>42</b>

**Books Recommended:-**

(1)	Commercial Arithmetic & Elementary Statistics	-	By S.K. Singh
(2)	Basic Statistics	-	By A.M. Goon & M.K. Gupta
(3)	Fundamentals of Statistics	-	By D.N. Elhams
(4)	Statistical methods	-	By C.B. Gupta
(5)	Statistics	-	By Dr. Mukund Lal

## INTERPERSONAL COMMUNICATION (ENGLISH + HINDI)

Subject Code 2026603	Theory			No of Periods in One Session : 56			Credits
	No. of Periods Per Week			Full Marks			04
	L	T	P/S	ESE	:	100	
	04	-	-	TA	:	70	
-	-	-	CT	:	10		

### English

Introducing IPC Skill as apart of MOP Diploma Corse.

By the end of this course students will be able to –

- Define and identity elements and functions of Interpersonal Communication.
- Define and identity the process and function of perception, Self-Concept.
- Able to communication ideas and feelings.
- Develop and use interpersonal Communication language and managing conflict skills.

CONTENTS : (THEORY)		Hrs / Week
<b>UNIT – I</b>	1. Fundamentals of Interpersonal Communication :- i) The Communication Process ii) Functions of Comm. iii) Models of Comm.	[ 05 ]
<b>UNIT – 2</b>	2. Perception Process :- i) Definition ii) Perception & Comm. iii) Self-Concept	[ 04 ]
<b>UNIT – 3</b>	3. Verbal Comm. :- i) Language and Perception ii) Connotation iii) Denotation iv) IPC Language Skill	[ 04 ]
<b>UNIT – 4</b>	4. Non-Verbal Comm. :- i) Time ii) Proxemics iii) Haptics iv) Kinesics v) Paralanguage	[ 04 ]
<b>UNIT – 5</b>	5. Communication of Ideas and Teelings :- i) Self-disclosure ii) Describe Feelings iii) Cerdeting	[ 04 ]

	iv) Criticism	
<b>UNIT – 6</b>	6. Listening and Feedback Skills.	[ 02]
<b>UNIT – 7</b>	7. Interpersonal Comm. in Public Setting :- i) Monologue and Dialogue ii) Conversational Competence iii) Co-ordinated Management of meaning iv) Interpersonal Comm. In the Work Place v) Interpersonal Conflict in the Work Place vi) Types of Conflict vii) Managing Conflict viii) Guidelines of managing Conflict ix) Methods of Instruction x) Class Discussion xi) Small Group Activities xii) Student's Presentation xiii) Role Playing xiv) Use of Library	[ 05 ]

### Hindi

पारस्परिक संप्रेषण कौशल का प्रशिक्षण प्राप्त कर अपने व्यक्तित्व का विकास कर सकेंगे। अपने व्यवसायिक जीवन व्यक्तित्व विकास में प्रभावशाली पारस्परिक संप्रेषण कौशल की महत्ता के आलोक में मॉडर्न ऑफिस प्रैक्टिस डिप्लोमा पाठ्यक्रम के अन्तर्गत **Interpersenal Communication Skill Hindi** ( पारस्परिक संप्रेषण कौशल) को सम्मिलित किया जा रहा है। इस विषय का अध्ययन करने के पश्चात् छात्र निम्न में सक्षम होंगे :-

- पारस्परिक संप्रेषण कौशल को पारिभाषित एवं चिन्हित कर सकेंगे।
- अवधारणा की प्रक्रिया एवं कार्य को रेखांकित कर सकेंगे।
- कार्यस्थल पर भाषिक संप्रेषण पर अपने भवों विचारों को परस्पर कुशलता से संप्रेषित कर सकेंगे।
- पारस्परिक संप्रेषण भाषा का विकास एवं उपयोग कर सकेंगे।
- साक्षात्कार में अथवा समूह में अपने विचारों की अभिव्यक्ति में सक्षम होंगे।
- वैचारिक प्रतिरोध अथवा टकराव का समुचित प्रबंधन कर सकेंगे।

CONTENTS : (THEORY)		Hrs / Week
<b>UNIT – 1</b>	पारस्परिक संप्रेषण के मूल तत्व I संप्रेषण की प्रक्रिया	[ 05 ]

	II संप्रेषण के प्रकार III संप्रेषण के स्वरूप एवं कार्य	
<b>UNIT - 2</b>	<u>अवधारणा की प्रक्रिया</u> I अवधारणा की परिभाषा एवं प्रक्रिया II अवधारणा और संप्रेषण III संप्रेषण पर अवधारणा का प्रभाव / आम अवधारणा	[ 04 ]
<b>UNIT - 3</b>	<u>कार्यस्थल पर भाषिक संप्रेषण</u> I परिभाषा II योजना III कौशल का विकास IV पारस्परिक संप्रेषण के लाभ V समूह में संप्रेषण	[ 04 ]
<b>UNIT - 4</b>	<u>कार्यस्थल पर गैरभाषिक संप्रेषण</u> I शारीरिक भाषा द्वारा संप्रेषण II परिभाषा द्वारा संप्रेषण III भावानुभूति द्वारा संप्रेषण	[ 04 ]
<b>UNIT - 5</b>	<u>व्यवसायिक संप्रेषण</u> I प्रतिवेदन II प्रस्ताव	[ 02 ]
<b>UNIT - 6</b>	<u>कार्यस्थल पर सक्रिय श्रवण एवं अनुश्रवण</u> I परिभाषा II तकनीक III व्यवधान IV स्पष्टता V विश्वसनीयता VI आलोचना	[ 04 ]
<b>UNIT - 7</b>	<u>कार्यस्थल पर विविध पारस्परिक संप्रेषण</u> I एकालाप एवं वार्तालाप II कार्यस्थल पर वैचारिक टकराव III वैचारिक टकराव के प्रकार IV टकराव प्रबंधन V समन्वयन एवं संप्रेषण	[ 03 ]



**SHORT HAND -II**  
**(Hindi)**

<b>Subject Code</b> 2026604	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits</b>  3
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>70</b>	
	<b>03</b>	—	—	<b>TA</b>	<b>:</b>	<b>10</b>	
				<b>CT</b>	<b>:</b>	<b>20</b>	

**Contents : Theory**

<b>Unit -1</b>	<ul style="list-style-type: none"> <li>● आशुलेखन का उद्देश्य, उदय और विकास, भारत में आशुलिपि का चलन।</li> <li>● आधुनिक आशुलेखन—ध्वनि सिद्धान्त का चलन, पिटमैन सिद्धान्त का विकास।</li> <li>● हिन्दी आशुलिपि का विकास एवं लेखन पद्धतियों की उपाधियां।</li> <li>● प्रशिक्षण उपकरण, प्रशिक्षण तकनीक एवं आशुलेखक के गुण।</li> </ul>
<b>Unit -2</b>	<ul style="list-style-type: none"> <li>● आशुलिपि व्यंजनमाला परिभाषाएं एवं आकार— प्रकार।</li> <li>● व्यंजन रेखाओं की दिशाएं एवं आकार —प्रकार।</li> <li>● स्वर—दीर्घ एवं लघु स्वर, अग्र एवं पश्च।</li> <li>● स्वरों का व्यंजन पर प्रयोग।</li> </ul>
<b>Unit -3</b>	<ul style="list-style-type: none"> <li>● शब्द चिन्ह शब्दाक्षर एवं संक्षिप्ताक्षर बहुवचन का प्रयोग।</li> <li>● द्विस्वर एवं त्रिस्वर चिन्हों एवं उन पर अनुस्वार प्रयोग।</li> <li>● वाक्यांश निर्माण एवं विभक्तियों का प्रयोग।</li> </ul>
<b>Unit -4</b>	<ul style="list-style-type: none"> <li>● व्यंजन का वैकल्पिक रूप।</li> <li>● त वर्ग व्यंजन वैकल्पिक एवं दांये चापों का प्रयोग।</li> <li>● र, ल व्यंजन वैकल्पिक एवं अधेमुखी प्रयोग।</li> </ul>
<b>Unit -5</b>	<ul style="list-style-type: none"> <li>● वृहत वृत एवं छोटे वृत स एवं ह व्यंजन पर प्रयोग।</li> <li>● वृत एवं व्यंजन रेखाओं के प्रयोग के नियम।</li> <li>● बड़े वृत के आरंभिक, माध्यमिक एवं अंतिम प्रयोग।</li> <li>● छोटे/बड़े चाप एवं लुप का प्रयोग।</li> <li>● अनुनासिक्य एवं अनुस्वार के विशिष्ट प्रयोग।</li> </ul>
<b>Unit -6</b>	<ul style="list-style-type: none"> <li>● (दाएं/बाएं) हुक का प्रयोग।</li> <li>● र एवं ल हुक का प्रयोग विधि तथा वृत श के साथ प्रयोग।</li> <li>● द्विगुणन नियम एवं एनके शब्दाक्षरों एवं वाक्यांशों का गहन अध्ययन।</li> </ul>
<b>Unit -7</b>	<ul style="list-style-type: none"> <li>● उपसर्ग एवं प्रत्यय की परिभाषा एवं रूप।</li> </ul>
<b>Unit -8</b>	<ul style="list-style-type: none"> <li>● अति उपयोगी सामान्य वाक्यांशों का निर्माण एवं रेखाएं।</li> <li>● संख्याएं एवं मुद्राएं प्रकट करने की विधियां एवं वाक्यांश।</li> </ul>

<b>Unit -9</b>	● विशिष्ट संक्षिप्ताक्षर–व्यंजन रेखाओं पर लोप ।
<b>Unit -10</b>	● राज्य एवं केन्द्र शासित प्रदेशों की सूची ।

**Book Recommended:-**

1. मानक आशुलिपि — गृह मंत्रालय भारत सरकार ।
2. ऋषि लाल अग्रवाल प्रणाली — ऋषि लाल अग्रवाल  
हिन्दी आशुलिपि
3. कोई भी मासिक शॉर्टहैंड पत्रिका

## AUDITING

<b>Subject Code</b> 2026605A	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits</b>  3
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>100</b>	
	<b>03</b>	<b>—</b>	<b>—</b>	<b>TA</b>	<b>:</b>	<b>70</b>	
			<b>CT</b>	<b>:</b>	<b>20</b>		

**Rationale:-**

<b>Contents :Theory</b>		<b>Hrs/week</b>
<b>UNIT-1</b>	<b>AUDIT:</b>	<b>[06]</b>
	01.01 Definition of Audit	
	01.02 Objectives of an Audit	
	01.03 Advantages of an Audit	
<b>UNIT-2</b>	<b>TYPES OF AUDIT:</b>	<b>[06]</b>
	02.01 Continuous Audit	
	02.02 Interim Audit	
	02.03 Concepts of Propriety Audit	
	02.04 Cost Audit	
	02.05 Management Audit	
	02.06 Performance Audit	
<b>UNIT-3</b>	<b>COMMENCEMENT OF NEW AUDIT:</b>	<b>[02]</b>
	03.01 Audit Programme	
	03.02 Audit Workings Papers	
<b>UNIT-4</b>	<b>INTERNAL CHECK &amp; INTERNAL CONTROL:</b>	<b>[06]</b>
	04.01 Meaning of Importance of Internal Check	
	04.02 Meaning of Importance of Internal Control	
	04.03 Difference between Internal Check & Internal Audit	
	04.04 Internal Check as regards Cash Books, Sales, Purchases and Payment of Wages.	
<b>UNIT-5</b>	<b>VOUCHING:</b>	<b>[04]</b>
	05.01 Test Checking	
	05.02 Routine Checking	
	05.03 Vouching of Cash Transactions, Trading Transactions and Impersonal Leader	
<b>UNIT-6</b>	<b>VERIFICATION OF VALUATION OF ASSETS AND LIABILITIES:</b>	<b>[04]</b>
	06.01 Different types of Assets, their valuation and verification	
	06.02 Different liabilities, their valuation and verification	
<b>UNIT-7</b>	<b>DEPRECIATION, RESERVE AND PROVISION:</b>	<b>[02]</b>
	07.01 Meaning and Types of Depreciation, Reserve and Provision	
	07.02 Auditors duties as regards Depreciation, Reserve and Provision	
<b>UNIT-8</b>	<b>AUDIT OF PARTNERSHIP FIRM:</b>	<b>[04]</b>
	08.01 Auditors duty in the reorganisation arising out of admission, retirement and Death of a partner.	
	08.02 Auditors duty in the event of dissolution	
<b>UNIT-9</b>	<b>AUDIT OF JOINT STOCK COMPANY:</b>	<b>[02]</b>
	Auditors Qualification, duties, responsibilities, powers and liabilities	
<b>UNIT-10</b>	<b>GOVERNMENT ACCOUNTS AND THEIR AUDIT:</b>	<b>[08]</b>
	Objectives of Government Audit	
	Distinction between Audit of Govt. Accounts and Commercial Concerns.	
	Conduct of Audit of Govt. Companies.	
	Audit of Govt. Owned units.	
<b>Total</b>		<b>42</b>

**Book Recommended:-**

1.	Practical Auditing	-	B.N. Tondon
2.	auditing	-	M.C. Shukla

3.	practical Approach to Auditing	-	D.K. Choudhary and K. Bhattacharya
4.	auditing Principle Practice Problems	-	Jagdish Prakash
5.	principles of Auditing	-	R.P. Maheshwar
6.	Refresher Course in Auditing (Question and Answers)	-	

## MANAGEMENT OF SMALL ENTERPRISES

<b>Subject Code 2026605B</b>	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits  3</b>
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>100</b>	
	<b>03</b>	<b>—</b>	<b>—</b>	<b>TA</b>	<b>:</b>	<b>70</b>	
				<b>CT</b>	<b>:</b>	<b>10</b>	

**Rationale :-**

<b>Contents :Theory</b>		<b>Hrs</b>
<b>UNIT-1</b>	<b>ENTREPRENEUR:</b>	<b>[04]</b>
	01.01 Meaning and Concept	
	01.02 Qualities of an Entrepreneur	
<b>UNIT-2</b>	<b>CLASSIFICATION OF INDUSTRIES :</b>	<b>[08]</b>
	02.01 Small Scale Industries	
	02.02 Medium Scale Industries	
	02.03 Large Scale Industries	
	02.04 Ancillary Industries	
	02.05 Cottage Industries	
<b>UNIT-3</b>	<b>LEGAL FRAME WORK :</b>	<b>[04]</b>
	03.01 Organisation Structure	
	03.02 Rules and regulations of Local Bodies, State Government to be Complied with by Small Scale Industries.	
<b>UNIT-4</b>	<b>FINANCE :</b>	<b>[06]</b>
	04.01 Means of Financing	
	04.02 Capital Structure	
	04.03 Working Capital	
	04.04 Capital Management	
	04.05 Industrial Assistance	
<b>UNIT-5</b>	<b>MARKETING :</b>	<b>[06]</b>
	05.01 Marketing Methods	
	05.02 Pricing Policy	
	05.03 Channels of Distribution	
	05.04 Advertisement	
	05.05 Sales Management	
<b>UNIT-6</b>	<b>CONCESSIONS AND RELIEFS GRANTED BY VERIOUS AGENCIES :</b>	<b>[02]</b>
<b>UNIT-7</b>	<b>BUSINESS RISK AND COVERAGE :</b>	<b>[08]</b>
	07.01 Principles of Insurance	
	07.02 Insurable and Non Insurable Risk	
	07.03 Elementary idea about types of Insurance – Fire, Life, Marine and Burglary	
	07.04 Third party and Insurance	
<b>UNIT-8</b>	<b>INDUSTRIAL POLLUTION :</b>	<b>[04]</b>
	Meaning	
	Industrial Pollution and their effects	
	Remedial Measures	
<b>Total</b>		<b>42</b>

**Books Recommended :-**

1. Problems and Prospects of Small Basant Desia Scale Industry
2. Organisation and Management of Basant desai Small Scale Industry.

## **PUBLIC SECTOR ENTERPRISES**

<b>Subject Code</b> 2026605C	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits</b>  3
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>100</b>	
	<b>03</b>	<b>—</b>	<b>—</b>	<b>TA</b>	<b>:</b>	<b>70</b>	
			<b>CT</b>	<b>:</b>	<b>10</b>		
				<b>:</b>	<b>20</b>		

**Rationale :-**

<b>Contents :Theory</b>		<b>Hrs</b>
<b>UNIT-1</b>	<b>STATE INTERVENTION IN ECONOMIC ACTIVITIES:</b>	<b>[06]</b>
	01. 01 History of the Govt. Enterprises in India	
	01. 02 Reason for State Participation	
	01. 03 Public enterprises and economic development	
<b>UNIT-2</b>	<b>STRUCTURE OF PUBLIC ENTERPRISES IN INDIA :</b>	<b>[06]</b>
	02. 01 Nature, scope and size of Public Sector enterprises	
	02. 02 Employment in public sector	
	03. 03 Functional and organizational classification of public enterprises	
<b>UNIT-3</b>	<b>EFFICIENCY OF PUBLIC ENTERPRISES:</b>	<b>[04]</b>
	03. 01 Public enterprise and regional development	
	03. 02 Economic and social benefits of public enterprises	
	03. 03 Its efficiency and criticism	
<b>UNIT-4</b>	<b>GROWTH OF PUBLIC ENTERPRISES IN INDIA</b>	<b>[04]</b>
	04. 01 State ownership of industry	
	04. 02 Industrial Policy of the Govt. Of India since 1947	
	04. 03 Present Position	
<b>UNIT-5</b>	<b>FORMS OF ORGANISATION:</b>	<b>[06]</b>
	05. 01 Departmental	
	05. 02 Public Corporation	
	05. 03 Company form	
	05. 04 Public Utility, meaning, characteristic, merits and demerits	
	05. 05 Critical evaluation, choice of the form of organization	
<b>UNIT-6</b>	<b>THE AUTONOMY OF PUBLIC ENTERPRISES:</b>	<b>[06]</b>
	06. 01 Public Accountability meaning	
	06. 02 Objectives	
	06. 03 Views of the Expert Committees	
	06. 04 Parliamentary Control	
	06. 05 Methods and Procedure	
<b>UNIT-7</b>	<b>THE MANAGEMENT IN PULIC ENTERPRISES:</b>	<b>[06]</b>
	07. 01 Composition of the Board of Directions	
	07. 02 Managing Director and other executive officers	
	07. 03 Their duties and responsibilities	
<b>UNIT-8</b>	<b>MANAGEMENT DEVELOPMENT IN PUBLIC ENTERPRISES:</b>	<b>[04]</b>
	08. 01 Management education and training	

	08.02	Management, research and development	
		<b>Total</b>	<b>42</b>

## INSURANCE

<b>Subject Code 2026605D</b>	<b>Theory</b>			<b>No of Period in one session : 42</b>			<b>Credits  3</b>
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>ESE</b>	<b>:</b>	<b>70</b>	
	<b>03</b>	—	—	<b>TA</b>	<b>:</b>	<b>10</b>	
				<b>CT</b>	<b>:</b>	<b>20</b>	

### Objective of Rationale:

A Diploma holder Technician in Secretarial Practice or modern office practice has to come across many activities where the knowledge of in Insurance is required for efficient performance of their duties

- The student will be able to define & understand the different activity of Insurance
- Understand Primary function of Insurance Co.
- Develop the knowledge of Insurance and precedent prevalent.

	<b>Contents : Theory</b>
<b>UNIT-1</b>	<b>Insurance</b> ---- Introduction Origin Need Types (govt. & private)
<b>UNIT-2</b>	Importance Theory of Insurance Different Theories Simple contract law, warranties, Indemnity difference between simple contract and Insurance contract.
<b>UNIT-3</b>	Life Insurance Essentials of life Insurance contract procedure of purchase a life Insurance policy
<b>UNIT-4</b>	Types of Insurance policies and their conditions Kind of policies <ul style="list-style-type: none"> <li>- Whole life policies</li> <li>- Endowment policies</li> <li>- Term policy</li> <li>- Group Insurance</li> <li>- Money Back Policy</li> <li>- Annuity</li> </ul>
<b>UNIT-5</b>	Basis of Calculation of Premium for different schemes by using mortality table
<b>UNIT-6</b>	Fire Insurance Essentials of Fire contract, physicals & moral Hazards, standard Fire policies. Kinds of Fire policies.
<b>UNIT-7</b>	Marine Insurance Essentials of marine contract, warranties kinds of marine policies with their conditions
<b>UNIT-8</b>	Miscellaneous Insurances Motor Insurance Fidelity guarantees Insurance personal Accident Insurance and group Insurances.
<b>Total</b>	

**Books Recommended: -**



(1)	Element of Bima	–	Balchand Srivastava
(2)	Bima	–	Dr Rang Nanth Pandey & Chandan
(3)	Bima	–	Dr Anand Kumar & Dr Shova Kumari
(4)	Bima	–	Dr Kanta Prasad

## COMPUTER APPLICATION, MS-OFFICE & TALLY LAB

<b>Subject Code</b> 2026606	<b>Practical</b>			<b>No of Period in one session : 56</b>			<b>Credits</b>  2
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>Internal(PA)</b>	<b>:</b>	<b>50</b>	
	—	—	<b>04</b>	<b>External(ESE)</b>	<b>:</b>	<b>15</b>	

<b>Contents :Practical</b>	
<b>UNIT-1</b>	<p><b>M.S. Word</b></p> <ul style="list-style-type: none"> <li>- Introduction, what is a word Processor Getting started with word Processor</li> <li>- Word Processing Terminology, Editing Document</li> <li>- Find and Replace</li> <li>- Formatting the Document</li> <li>- Printing and Getting Help</li> <li>- Spell check</li> <li>- Inserting Graphics in word</li> <li>- Mail Merge</li> </ul>
<b>UNIT-2</b>	<p><b>M.S. Excel</b></p> <ul style="list-style-type: none"> <li>- Introduction M.S. Excel Basics, Editing cell contents</li> <li>- Command for worksheet / workbook</li> <li>- Some useful functions</li> <li>- Formatting Data</li> <li>- Charts in M.S. Excel</li> <li>- Printing worksheet / charts</li> </ul>
<b>UNIT-3</b>	<p><b>M.S. PowerPoint</b></p> <ul style="list-style-type: none"> <li>- Introduction to presentation Graphics</li> <li>- Steps to a PowerPoint presentation</li> <li>- Presentation Tips</li> <li>- Physical Aspects of a presentation</li> <li>- Creating New Slides</li> <li>- Editing and formatting a slide</li> <li>- Adding illustration to slides</li> <li>- Creating Slides shows</li> </ul>
<b>UNIT-4</b>	<p><b>Tally</b></p> <ul style="list-style-type: none"> <li>- <b><u>Basics of Accounting</u></b> Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements, Transactions, Recording Transactions</li> <li>- <b><u>Fundamentals of Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Getting Functional with Tally. ERP 9</li> <li>• Creation/ Setting up of Company in Tally. ERP 9</li> </ul> </li> <li>- <b><u>Accounting Masters in Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• F11: Features</li> <li>• F12 : Configurations</li> <li>• Setting up Account Heads</li> </ul> </li> <li>- <b><u>Inventory in Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Stock Groups</li> <li>• Stock Categories</li> <li>• Godowns/Locations</li> <li>• Units of Measure</li> <li>• Stock Items</li> <li>• Creating Inventory Masters for National Traders</li> </ul> </li> <li>- <b><u>Voucher Entry in Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Accounting Vouchers</li> <li>• Inventory Vouchers</li> <li>• Invoicing</li> </ul> </li> <li>- <b><u>Value Added Tax (VAT)</u></b></li> </ul>

	<ul style="list-style-type: none"> <li>• Configuring VAT in Tally. ERP 9</li> <li>• Creating Masters</li> <li>• Entering Transactions</li> </ul>
	<ul style="list-style-type: none"> <li>• Accounting for Return of Goods</li> <li>• Rate Difference in Purchase/Sales</li> <li>• Accounting for Interstate Transactions</li> <li>• Exempt Transactions under VAT</li> <li>• Purchases from Unregistered Dealers</li> <li>• Claiming ITC on Capital Goods</li> <li>• Inter-State Branch Transfers</li> <li>• VAT Reports</li> <li>• VAT for Composite Dealers</li> <li>- <b><u>Central Sales Tax (CST)</u></b> <ul style="list-style-type: none"> <li>• Basics of Central Sales Tax (CST)</li> <li>• Enabling CST in Tally. ERP 9</li> <li>• Recording Interstate Transactions in Tally. ERP 9</li> <li>• Payment of CST</li> <li>• CST Reports</li> </ul> </li> <li>- <b><u>Technological Advantages of Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Tally Vault</li> <li>• Security Control</li> <li>• Tally Audit</li> <li>• Backup and Restore</li> <li>• Split Company Data</li> <li>• Export and Inport of Data</li> <li>• ODBC Connectivity</li> <li>• Web Enabled, Print Preview and Online Help</li> <li>• Printing of Reports and Cheques</li> </ul> </li> <li>- <b><u>Tax Deducted at Source</u></b> <ul style="list-style-type: none"> <li>• Basic concepts of TDS</li> <li>• Configuring TDS in Tally. ERP 9</li> <li>• Creation of Masters</li> <li>• Processing Transactions</li> <li>• TDS Reports</li> </ul> </li> <li>- <b><u>Tax Collected at Source</u></b> <ul style="list-style-type: none"> <li>• Basic Concepts of TCS</li> <li>• Configuring Tally. ERP 9 for TCS</li> <li>• Creating Masters</li> <li>• Entering Transactions</li> <li>• TCS Reports</li> </ul> </li> </ul>

**Books Recommended : -**

M.S. Office – 2000 – BPB Publication

M.S. Office – XP

## COMPUTER APPLICATION, MS-OFFICE & TALLY

<b>Subject Code</b> 2026607	<b>Term Work</b>			<b>No of Period in one session : 30</b>			<b>Credits</b>  1
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>Internal</b>	<b>:</b>	<b>50</b>	
	—	—	<b>02</b>	<b>External</b>	<b>:</b>	<b>15</b>	

<b>Term Work</b>	
<b>UNIT-1</b>	<p><b>M.S. Word</b></p> <ul style="list-style-type: none"> <li>- Introduction, what is a word Processor Getting started with word Processor</li> <li>- Word Processing Terminology, Editing Document</li> <li>- Find and Replace</li> <li>- Formatting the Document</li> <li>- Printing and Getting Help</li> <li>- Spell check</li> <li>- Inserting Graphics in word</li> <li>- Mail Merge</li> </ul>
<b>UNIT-2</b>	<p><b>M.S. Excel</b></p> <ul style="list-style-type: none"> <li>- Introduction M.S. Excel Basics, Editing cell contents</li> <li>- Command for worksheet / workbook</li> <li>- Some useful functions</li> <li>- Formatting Data</li> <li>- Charts in M.S. Excel</li> <li>- Printing worksheet / charts</li> </ul>
<b>UNIT-3</b>	<p><b>M.S. PowerPoint</b></p> <ul style="list-style-type: none"> <li>- Introduction to presentation Graphics</li> <li>- Steps to a PowerPoint presentation</li> <li>- Presentation Tips</li> <li>- Physical Aspects of a presentation</li> <li>- Creating New Slides</li> <li>- Editing and formatting a slide</li> <li>- Adding illustration to slides</li> <li>- Creating Slides shows</li> </ul>
<b>UNIT-4</b>	<p><b>Tally</b></p> <ul style="list-style-type: none"> <li>- <b><u>Basics of Accounting</u></b> Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements, Transactions, Recording Transactions</li> <li>- <b><u>Fundamentals of Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Getting Functional with Tally. ERP 9</li> <li>• Creation/ Setting up of Company in Tally. ERP 9</li> </ul> </li> <li>- <b><u>Accounting Masters in Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• F11: Features</li> <li>• F12 : Configurations</li> <li>• Setting up Account Heads</li> </ul> </li> <li>- <b><u>Inventory in Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Stock Groups</li> <li>• Stock Categories</li> <li>• Godowns/Locations</li> <li>• Units of Measure</li> <li>• Stock Items</li> <li>• Creating Inventory Masters for National Traders</li> </ul> </li> <li>- <b><u>Voucher Entry in Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Accounting Vouchers</li> <li>• Inventory Vouchers</li> <li>• Invoicing</li> </ul> </li> <li>- <b><u>Value Added Tax (VAT)</u></b></li> </ul>

	<ul style="list-style-type: none"> <li>• Configuring VAT in Tally. ERP 9</li> <li>• Creating Masters</li> <li>• Entering Transactions</li> </ul>
	<ul style="list-style-type: none"> <li>• Accounting for Return of Goods</li> <li>• Rate Difference in Purchase/Sales</li> <li>• Accounting for Interstate Transactions</li> <li>• Exempt Transactions under VAT</li> <li>• Purchases from Unregistered Dealers</li> <li>• Claiming ITC on Capital Goods</li> <li>• Inter-State Branch Transfers</li> <li>• VAT Reports</li> <li>• VAT for Composite Dealers</li> <li>- <b><u>Central Sales Tax (CST)</u></b> <ul style="list-style-type: none"> <li>• Basics of Central Sales Tax (CST)</li> <li>• Enabling CST in Tally. ERP 9</li> <li>• Recording Interstate Transactions in Tally. ERP 9</li> <li>• Payment of CST</li> <li>• CST Reports</li> </ul> </li> <li>- <b><u>Technological Advantages of Tally. ERP 9</u></b> <ul style="list-style-type: none"> <li>• Tally Vault</li> <li>• Security Control</li> <li>• Tally Audit</li> <li>• Backup and Restore</li> <li>• Split Company Data</li> <li>• Export and Import of Data</li> <li>• ODBC Connectivity</li> <li>• Web Enabled, Print Preview and Online Help</li> <li>• Printing of Reports and Cheques</li> </ul> </li> <li>- <b><u>Tax Deducted at Source</u></b> <ul style="list-style-type: none"> <li>• Basic concepts of TDS</li> <li>• Configuring TDS in Tally. ERP 9</li> <li>• Creation of Masters</li> <li>• Processing Transactions</li> <li>• TDS Reports</li> </ul> </li> <li>- <b><u>Tax Collected at Source</u></b> <ul style="list-style-type: none"> <li>• Basic Concepts of TCS</li> <li>• Configuring Tally. ERP 9 for TCS</li> <li>• Creating Masters</li> <li>• Entering Transactions</li> <li>• TCS Reports</li> </ul> </li> </ul>

**Books Recommended : -**

M.S. Office – 2000 – BPB Publication  
M.S. Office – XP

## COMPUTER TYPING (English+Hindi)

<b>Subject Code</b> 2026608	<b>Term Work</b>			<b>No of Period in one session : 60</b>			<b>Credits</b>  2
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>Internal (PA)</b>	<b>:</b>	<b>15</b>	
	—	—	<b>04</b>	<b>External (ESE)</b>	<b>:</b>	<b>35</b>	

### **Contents :Term Work (English + Hindi)**

<b>UNIT-1</b>	<b>Key Board Operations-</b>
	<ul style="list-style-type: none"><li>- Speed test of 30 WPM-10 minutes 20</li><li>- Inculcation of Accuracy in key boarding skills for typing a paragraph by using typing tutor software. Minimum benchmark for accurate typing is speed of 30 words per minute.</li></ul>
<b>UNIT-2</b>	<b>M.S. PowerPoint Advance features-</b>
	<ul style="list-style-type: none"><li>- Modify editing Individual slides- putting comments in your presentation.</li><li>- Adding text and text box, moving and rotating text.</li><li>- Adding Pictures.</li></ul> Creating Slides shows

#### **Books Recommended : -**

1. Text book of Office Management : by W.H.Leffingwel
2. English Typewriting Instructor & Office Manual : Dr. G.D. Bist
3. Typing test Guide : Dr. G.D. Bist
4. Typewriting Speed & Accuracy : By O. P Bhatia

# **PROJECT WORK AND ITS PRESENTATION IN SEMINAR-**

## **TW**

<b>Subject Code</b> 2026609	<b>Term Work</b>			<b>No of Period in one session : 56</b>			<b>Credits</b>  02
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>Internal (PA)</b>	<b>:</b>	<b>15</b>	
	—	—	<b>04</b>	<b>External(ESE)</b>	<b>:</b>	<b>35</b>	

**Rationale:-**

The Project work and seminar is important to fulfill the academic requirement for the diploma course in Modern Office Practice. This course is designed to help a student in developing self confidence, skill report writing, skill in analysis designing estimating, costing are deciding a process, etc. The course will also help the student in developing communication skills and yearning to learn the process. The students will develop the skill of Quality documentation which is an important activity for a diploma holder modern office practitioner.

**Objective:**

**The students will be able to**

- ❖ Select a problem from a business concert/industry.
- ❖ Analyses the problem
- ❖ Develop Logical approach to solution of a problem
- ❖ Develop analytical ability
- ❖ Acquire a better understanding, with specification in the problem given.
- ❖ Acquire a practical exposure
- ❖ Arrive at the most effective and suitable solution to the problems/assignments.

**Contents :**

A project prepared by the students will be concerning with following topics should be approved by the teacher/guide as well as by the organization on which the project report will be prepared.

<b>Contents :Term Work</b>	
<b>UNIT-1</b>	Union Problem
<b>UNIT-2</b>	Administrative Problem
<b>UNIT-3</b>	Personal Problem
<b>UNIT-4</b>	Canteen Problem
<b>UNIT-5</b>	Wage/Incentive Problem
<b>UNIT-6</b>	Human Relation
<b>UNIT-7</b>	Welfare etc.

The Project report should be designed in the following fashion:-

	(i) Title of the topic on the problem taken
	(ii) Approval sheet (certificate given by the guide of the project work)
	(iii) Acknowledgement
	(iv) Introduction to the topic/problem taken.
	(v) Objectives
	(vi) Hypothesis
	(vii) Methodology
	(viii) Data Collection
	(ix) Analysis and preparation of data collected

	(x)	Conclusion/Suggestions
	(xi)	Bibliography



**COURSE UNDER MOOCS / NPTEL / OTHERS-TW**

<b>Subject Code</b> 2026610	<b>Term Work</b>			<b>No of Period in one session : 30</b>			<b>Credits</b>  02
	<b>No. of Periods Per Week</b>			<b>Full Marks</b>			
	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>Internal (PA)</b>	<b>:</b>	<b>15</b>	
	—	—	<b>02</b>	<b>External (ESE)</b>	<b>:</b>	<b>35</b>	

