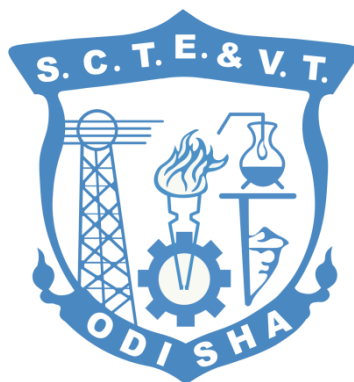


**CURRICULLUM OF 5<sup>TH</sup> SEMESTER**  
**FOR**  
**DIPLOMA IN MODERN OFFICE**  
**MANAGEMENT**  
**(W.E.F. 2020-21 SESSION)**



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

**STATE COUNCIL FOR TECHNICAL EDUCATION AND VOCATIONAL TRAINING, ODISHA**

**TEACHING AND EVALUATION SCHEME FOR 5th Semester Modern Office Management ( w.e.f 2020-21)**

Sl. No.	Subject	Periods/week			Evaluation Scheme			
		L	T	P	Internal Assessment/ Sessional	End Sem Exams	Exams (Hours)	Total
<b>Theory</b>								
Th.1	Entrepreneurship	5	-	-	20	80	3	100
Th.2	Financial Management	5	-	-	20	80	3	100
Th.3	Auditing	5	-	-	20	80	3	100
Th.4	Management Principles & Applications	5	-	-	20	80	3	100
Th 5	Computerised Accounting	5			20	80	3	100
	<i>Total</i>	25	-	-	100	400	3	500
<b>Practical</b>								
Pr.1	Seminar & GD	-	-	3	50	50	3	100
Pr.2	Computerised Accounting	-	-	6	50	50	3	100
Pr.3	Project Work Phase-I	-	-	4	50	-	-	50
	Student Centred Activities (SCA)		-	1	-	-	-	-
	<i>Total</i>	-	-	14	150	100	-	250
	<b>Grand Total</b>	<b>25</b>	<b>-</b>	<b>14</b>	<b>250</b>	<b>500</b>	<b>-</b>	<b>750</b>

Abbreviations: L-Lecturer, T-Tutorial, P-Practical . Each class is of minimum 55 minutes duration

Minimum Pass Mark in each Theory subject is 35% and in each Practical subject is 50% and in Aggregate is 40%

SCA shall comprise of Extension Lectures/ Personality Development/ Environmental issues /Quiz /Hobbies/ Field visits/ cultural activities/Library studies etc. There shall be 1 Internal Assessment done for each of the Theory Subject. Sessional Marks shall be total of the performance of individual different jobs/ experiments in a subject throughout the semester.

## Th-1 Entrepreneurship

<b>Theory</b>	<b>5 Periods per Week</b>	<b>Internal Assessment</b>	<b>20 marks</b>
<b>Total Periods</b>	<b>75 Periods</b>	<b>End Sem Exam</b>	<b>80 marks</b>
<b>Examination</b>	<b>3 Hours</b>	<b>Total Marks</b>	<b>100 marks</b>

**Rationale:** Studying entrepreneurship benefits students and learners from different social and economic backgrounds because it teaches people to cultivate unique skills and think outside the box. Moreover, it creates opportunity, instils confidence, ensures social justice and stimulates the economy

**Objective :** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

<b>Sl. No.</b>	<b>Topics</b>	<b>Periods</b>
01	Introduction to Entrepreneurship	15
02	Entrepreneurship and micro , small and medium Enterprise	15
03	Sustainability of Entrepreneurship	15
04	Sources of business ideas and tests of feasibility	15
05	Business Risk And industrial sickness	15
	Total	75

### Unit I Introduction to Entrepreneurship

- 1.1 Meaning, Element, determinants and importance of entrepreneurship and creative behaviour
- 1.2 Entrepreneurship and creative response to the society's problems and at work
- 1.3 Dimensions of entrepreneurship - intra – preneurship , techno –preneurship , cultural entrepreneurship ,
- 1.4 International entrepreneurship , net – preneurship, eco- preneurship, and social entrepreneurship

### Unit II Entrepreneurship and micro , small and medium Enterprise

- 2.1 Concept of business groups and role of business house and family business in India
- 2.2 The Contemporary role models in India business and their values

- 2.3 Business philosophy and behavioural orientations
- 2.4 Conflicts in business and its resolution

### **Unit III Sustainability of Entrepreneurship**

- 3.1 Public and private system of stimulation ,support and sustainability of entrepreneurship
- 3.2 Requirement, availability and access to finance, marketing assistance, technology and Industrial accommodation ,
- 3.3 Role of industries /entrepreneur’s association and Self Help Groups
- 3.4 The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

### **Unit IV Sources of business ideas and tests of feasibility**

- 4.1 Significance of writing the business plan/ project proposal
- 4.2 Contents of business plan/ project proposal , designing business processes, location, layout, operation ,planning & control
- 4.3 Preparation of project report (various aspect of the project report such as size of investment, nature of product market potential may be covered)
- 4.4 Project submission / presentation and appraisal thereof by external agencies, such as financial/ non financial intuitions.

### **Unit V Business Risk And industrial sickness**

- 5.1 Meaning concept of business risks , types of business risks
- 5.2 Insurance coverage of risks, types of insurance principle of insurance
- 5.3 Industrial Sickness –causes , symptoms of sickness and remedial measures.
- 5.4 Governments policies on revival of sickness

### **Syllabus Coverage upto IA**

- 1. Unit -1
- 2. Unit -2
- 3 Unit -3

### **Books Recommended:-**

<b>Sl.No</b>	<b>Name of Authors</b>	<b>Title of the Book</b>	<b>Name of Publisher:</b>
01	S.S khanka	Entrepreneurial Development	S. Chand & Co, Delhi.
02	Rao, V.S.P	Business Entrepreneurship & Management	Vikash Publication
03	Desai, Vasant	Dynamics of Entrepreneurial Development and Management	Himalaya Publishing house

## Th .2 Financial Management

<b>Theory</b>	<b>5 Periods per Week</b>	<b>Internal Assessment</b>	<b>20 marks</b>
<b>Total Periods</b>	<b>75 Periods</b>	<b>End Sem Exam</b>	<b>80 marks</b>
<b>Examination</b>	<b>3 Hours</b>	<b>Total Marks</b>	<b>100 marks</b>

**Rationale:** Studying financial management opens up a lot of diverse career opportunities in investment banking, entrepreneurship, financial analysis, financial and managerial accounting, and strategic financial management.

**Objective:** Objective of this course is to help students to understand the concept of financial management

<b>Sl. No.</b>	<b>Topics</b>	<b>Periods</b>
01	Introduction	15
02	Valuation Concept and cost of capital	15
03	Capital Budgeting and Capital structure	15
04	Working Capital Management- I	15
05	Working Capital Management- II	15
	Total	75

### UNIT I Introduction

- 1.1 Meaning , definition and concepts of financial Management
- 1.2 Nature and scope of financial management
- 1.3 Financial goals: Profit Vs Wealth maximisation.
- 1.4 Financial function.
- 1.5 Role of Finance Manager
- 1.6 Sources of finance: Equity capital, Preference Capital ,Debentures and Term Loans ,Features, Merits and Demerits

### UNIT II Valuation Concept and cost of capital

- 2.1 Time preference of money: Introduction
- 2.2 Compound Value, Present Value, Annuity, Net Present Value
- 2.3 Cost of capital: concept, measurement of cost of capital
- 2.4 Weighted Average Cost of Capital

### **UNIT III Capital Budgeting and Capital structure**

- 3.1 Introduction, concept, Techniques of capital budgeting
- 3.2 Factors affecting capital budgeting decisions.
- 3.3 Capital Structure: Meaning, concepts
- 3.4 Designing capital structure.

### **UNIT IV Working Capital Management- I**

- 4.1 Meaning, concept and types of working capital
- 4.2 Factors influencing working capital requirements,
- 4.3 Working capital cycle

### **UNIT V Working Capital Management- II**

- 5.1 Cash management concept, motives
- 5.2 Receivables management ,concepts
- 5.3 Inventory management ,concept, techniques, needs

### **Syllabus Coverage upto IA**

- 1. Unit -1
- 2. Unit -2
- 3 Unit -3

### **Books Recommended:-**

<b>Sl.No</b>	<b>Name of Authors</b>	<b>Title of the Book</b>	<b>Name of Publisher:</b>
01	KHAN & JAIN	Financial Management	Tata Mc Graw Hill Publishing House
02	I. M. Pandey	Financial Management	Vikash Publication
03	P .C.Chandra	Financial Management	Tata Mc Graw Hill Publishing House
04	S. K Banerjee	Financial Management	S. Chand & Co, Delhi.

## Th .3 Auditing

<b>Theory</b>	<b>5 Periods per Week</b>	<b>Internal Assessment</b>	<b>20 marks</b>
<b>Total Periods</b>	<b>75 Periods</b>	<b>End Sem Exam</b>	<b>80 marks</b>
<b>Examination</b>	<b>3 Hours</b>	<b>Total Marks</b>	<b>100 marks</b>

**Rationale:** An audit system is crucial in preventing debilitating misstatements in a company's records and reports.

**Objective:** This course aims at imparting knowledge about the principles and methods of auditing and their applications.

<b>Sl. No.</b>	<b>Topics</b>	<b>Periods</b>
01	Introduction	15
02	Internal Check System	15
03	Audit of Limited Companies	15
04	Investigation	15
05	Recent Trends in auditing	15
	Total	75

### **UNIT I Introduction**

- 1.1 Meaning, objectives, types of audit
- 1.2 Internal audit, Audit process, Audit programme, Audit and books
- 1.3 Working papers and evidence
- 1.4 Considerations for commencing audit
- 1.5 Routine checking & test checking

### **UNIT II Internal Check System**

- 2.1 Internal Control
- 2.2 Audit procedure
- 2.3 Vouching
- 2.4 Verification of assets and liabilities

### **UNIT III Audit of Limited Companies**

- 3.1 Company Auditor: Appointment, Power, Duties and Liabilities
- 3.2 Divisible profits and dividends
- 3.3 Auditors report: Standard Report and Qualified Report
- 3.4 Special Audit of Banking companies
- 3.5 Audit of Educational Institutions

### 3.6 Audit of Insurance

## **UNIT IV Investigation**

4.1 Investigation, Audit of non-profit companies

4.2 Where fraud is suspected

4.3 When a running business is proposed

## **UNIT V Recent Trends in auditing**

5.1 Nature and significance of Cost audit

5.1 Tax audit, Management audit

5.3 Cost audit rules 1996, Ceiling on Cost audit

## **Syllabus Coverage up to IA**

**1. Unit -1**

**2. Unit -2**

**3 Unit -3**

### **Books Recommended:-**

<b>Sl.No</b>	<b>Name of Authors</b>	<b>Title of the Book</b>	<b>Name of Publisher</b>
01	Gupta Kamal	Contemporary Auditing	Tata Mc Graw Hill Publishing House
02	B.N. Tondon	Principles of Auditing	S. Chand & Co, Delhi.
03	Jagdish prakash	Principles and Practice of Auditing	Kalyani publishers
04	Sahu & Biswal	Fundamentals of Auditing	Kalyani Publishers.



## Th. 4 Management Principles & Applications

<b>Theory</b>	<b>5 Periods per Week</b>	<b>Internal Assessment</b>	<b>20 marks</b>
<b>Total Periods</b>	<b>75 Periods</b>	<b>End Sem Exam</b>	<b>80 marks</b>
<b>Examination</b>	<b>3 Hours</b>	<b>Total Marks</b>	<b>100 marks</b>

**Rationale:** To equip students with the understanding of principles of management in the course of decision making in different forms of business organizations.

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

<b>Sl. No.</b>	<b>Topics</b>	<b>Periods</b>
01	Introduction to Principles of Management	15
02	Planning	15
03	Organizing	15
04	Directing & Staffing	15
05	Motivation, Co-ordination and Control	15
	Total	75

### UNIT I Introduction to Principles of Management

- 1.1 Management-definition, importance, functions, nature-as profession
- 1.2 Science and art, universality of management;
- 1.3 Levels of management; managerial tasks and skills
- 1.4 Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science
- 1.5 Approach; Modern School; System approach and Contingency approach

### UNIT II Planning

- 2.1 Concept, Importance,
- 2.2 Steps, Types, Premises,
- 2.3 Barriers To Effective Planning And Remedial Measures;
- 2.4 Strategic Planning-Concept Forecasting –Concept, Techniques.

### **UNIT III Organising:**

- 3.1 Concept, Importance, Principles,
- 3.2 Different Organization Models-Line and Staff; Functional;
- 3.3 Departmentation-Need, Basis, Principles, Delegation of Authority-Elements, Steps Barriers;
- 3.4 Centralization And Decentralization Of Authority;
- 3.5 Span Of Management; Concept And Determining Factors

### **UNIT IV Directing and Staffing:**

- 4.1 Directing: concepts, importance of directing,
- 4.2 Leadership: Concept, importance, types, leadership traits,
- 4.3 Tannenbaum & Schmidt's Model and Blake & Mouton's Model.
- 4.4 Staffing: concepts, importance

### **UNIT V Motivation, Co-ordination and Control:**

- 5.1 Motivation: Concept, Importance,
- 5.2 Importances Of Need Theory, And Contributions Of McGregor, Maslow, Herzberg.
- 5.3 Coordination: Concepts, Importance, Principles And Implementation Techniques.
- 5.4 Control: Concepts, Importance And Tools Of Control.

### **Syllabus Coverage upto IA**

- 1. Unit -1
- 2. Unit -2
- 3 Unit -3

### **Books Recommended:-**

<b>Sl.No</b>	<b>Name of Authors</b>	<b>Title of the Book</b>	<b>Name of Publisher</b>
01	Sharma Gupta	Management: Principles and application	Kalyani Publishers
02	R. K . Singhal	Management Principle and application	V.K. Global Pub. Pvt. Ltd, New Delhi.
03	Mitra	Principles of Management	Oxford University Press

## Th. 5 Computerized Accounting & E-Filing of Tax Returns

Theory	5 Periods per Week	Internal Assessment	20 marks
Total Periods	75 Periods	End Sem Exam	80 marks
Examination	3 Hours	Total Marks	100 marks

**Rationale:** Computerized accounting systems helps businesses by making their staff efficient, productive and also save their valuable time.

**Objectives:** To help the students to understand accounting as an information system for the generation of accounting information and preparation of accounting reports.

Sl. No.	Topics	Periods
01	Introduction to Computer and Accounting Information System	15
02	Overview of Computerized Accounting System	15
03	Accounting Application of Electronic Spreadsheet	15
04	Using Computerized Accounting System	15
05	Database Management System ( DBMS )	15
	Total	75

### Unit – I: Computerized Accounting Package: Using Generic Software

- (a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation
- (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- (c) Payroll Accounting
- (d) TDS, GST
- (e) Back up & Restore, Export and Import data

### Unit II: Designing Computerized Accounting System

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package  
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and Balance Sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

### Unit-III: E-filing of Tax return

(a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual

Taxpayer [e-filing without using DSC and with using DSC, EVC]

(b) View form 26AS, Upload return, View e-file returns, e-verification

(c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)

(d) E-Pay tax (Challan No./ITNS 280, ITNS 281)

(e) Preparation and submission online form 10E [Relief u/s 89(1)]

### UNIT IV – Accounting Application of Electronic Spreadsheet

4.1 Concept of electronic Spread-sheet, Features offered by electronic spread – sheet

4.2 Application in generating accounting information – Bank reconciliation statement ,asset accounting ; loan, repayment of loan schedule

4.3 Ratio analysis, Data representation – graphs, charts and diagrams.

### UNIT V – Using Computerized Accounting System

5.1 Computerised Accounting System: Computerized Accounts by using any popular accounting software

5.2 Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating stock Item and Groups , Vouchers Entry

5.3 Generating Reports – Cash Book, Ledger Accounts, Trial Balance, profit and loss Account, Balance sheet Funds Flow Statement, Cash Flow Statement

5.4 Selecting and shutting a Company; Backup and Restore data of a Company

### Syllabus Coverage upto IA

1. Unit -1

2. Unit -2

3 Unit -3

### Books Recommended:-

Sl.No	Name of Authors	Title of the Book	Name of Publisher:
01	Nanda Dhameja	Financial Accounting for Managerial Competitiveness	S. Chand & Co, Delhi.
02	Maheswari S .N	Introduction to Accounting	Vikash Publication
03	Dinesh Maidasini	Accounting with TALLY 9.0	Firewall Media

04	Singhania, V.K.	E-Filing of Income Tax Returns and Computations of Tax	Taxmann
05	Mohanty R, Dash ALN	Computerized Accounting and E Filling of Tax Returns	Himalaya Publishing House
06	Jena B,Bal S and Das	Cost Accounting	Himalaya Publishing House

## **Pr. 1 Seminar &GD**

<b>Practical</b>	<b>3 Periods per Week</b>	<b>Sessional</b>	<b>50 marks</b>
<b>Total Periods</b>	<b>45 Periods</b>	<b>End Sem Exam ( Practical)</b>	<b>50 marks</b>
<b>Examination</b>	<b>3 Hrs</b>	<b>Total Marks</b>	<b>100 marks</b>

The students shall present seminar on different topics on Economy ,Fiance ,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 present student , who shall answers the questions. A student has to present seminar report for each topic separately, to the teacher concerned, Which shall be preserved for verification by the authorities. The student 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. Group Discussion shall be conducted on different topics wherein the students in groups shall participate and actively contribute for discussion.

## Pr. 2. Computerised Accounting

<b>Practical</b>	<b>6 Periods per Week</b>	<b>Sessional</b>	<b>50 marks</b>
<b>Total Periods</b>	<b>90 Periods</b>	<b>End Sem Exam ( Practical)</b>	<b>50 marks</b>
<b>Examination</b>	<b>3 Hrs</b>	<b>Total Marks</b>	<b>100 marks</b>

<b>Sl. No.</b>	<b>Topics</b>	<b>Periods</b>
01	Accounting using Spread Sheets	20
02	MIS using MS-Excel	20
03	Tally Accounting	25
04	GST using Tally	25
	Total	90

### Unit I Accounting using Spread Sheets

- 1.1 Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas
- 1.2 Referencing cells in other worksheets and workbooks, correcting common formula errors
- 1.3 Working with inbuilt function categories like mathematical, statistical, text, lookup information, logical, database, date and time and basic financial functions.

### Unit II MIS using MS-Excel

- 2.1 Quick Analysis, Lookup Functions, Match & Index
- 2.2 V lookup from Multiple Table, Dynamic V Lookup
- 2.3 SUMPRODUCT Function, DATA Table, Solver
- 2.4 Depreciation Functions, Financial Functions [NPV, IRR, MIRR]

### Unit III Tally Accounting

- 3.1 Introduction to Tally and Company Creation
- 3.2 Company Info and Account Info, Inventory Info, Contra
- 3.3 Payment, Receipt, Journal, Sales & Purchase Vouchers
- 3.4 Cost Centre & Cost Categories and Bank Reconciliation Statement
- 3.5 Export & Printing

### Unit IV GST using Tally

- 4.1 Basic Concepts of GST
- 4.2 GST Sales & Purchase Bills in Tally
- 4.3 GST Input Credit, Return and Payment

## Pr 3. PROJECT WORK (Phase-I)

Name of the Course: Diploma in MOM			
Course code:		Semester	5 <sup>th</sup>
Total Period:	60	Examination :	-
Theory periods:	4P / week	Sessional Marks	50
EXAMS	-	TOTAL Marks	50

### RATIONALE

Students' Project Work aims at developing innovative skills in the students whereby they apply the knowledge and skills gained through the course covered in many subjects and Labs, by undertaking a project. The prime emphasis of the project work is to understand and apply the basic knowledge of the principles of Modern Office Management and practices in real life situations, so as to participate and manage a large organization and projects, in future.

Entire Project shall spread over 5<sup>th</sup> and 6<sup>th</sup> Semester. Part of the Project covered in 5<sup>th</sup> Semester shall be named as *Project Phase-I* and balance portion to be covered in 6<sup>th</sup> Semester shall be named as *Project Phase-II*.

### OBJECTIVES

After undergoing the Project Work, the student will be able to:

- Implement the theoretical and practical knowledge and skills gained through various subjects/courses into an application suitable for a real practical working environment
- Identify and contrast gap between the technological knowledge acquired through curriculum and the actual industrial need and to compensate it by acquiring additional knowledge as required.
- Carry out cooperative learning through synchronous guided discussions within the class in key areas, asynchronous document sharing and discussions, as well as prepare collaborative edition of the final project report.
- To achieve real life experience of working in a work place.
- To develop the skill of writing Project Report

### General Guidelines

The individual students have different aptitudes and strengths and also areas of interest. Project work, therefore, should match the strengths and interest of the students. For this purpose, students should be asked to identify the type of project work, they would like to execute. The activity of problem identification should begin well in advance (right from beginning of 5<sup>th</sup> semester). Students should be allotted a problem of interest to him/her as a project work. It is also essential that the faculty of the respective department may have a brainstorming session to identify suitable project assignments for their students. The project assignment can be individual assignment or a group assignment. Preferably there should not be more than 5 students, if the project work is given to a group. The project work identified in collaboration with industry/ organization should be preferred.



A suggestive criterion for assessing student performance by the external (preferably person from industry) and internal (teacher) examiner is given in table below:

Sl. No.	Performance Criteria
1.	Selection of project assignment
2.	Planning and execution of considerations
3.	Quality of performance
4.	Providing solution of the problems or production of final product
5.	Sense of responsibility
6.	Self expression/ communication/ Presentation skills
7.	Interpersonal skills/human relations
8.	Report writing skills
9	Viva voce

The teachers are free to evolve other criteria of assessment, depending upon the type of project work.

It is proposed that the institute may organize an annual exhibition of the project work done by the students and invite leading Industrial organisations of area of subject to such an exhibition.

#### **Project Phase-I and Phase-II**

The Project work duration shall cover 2 semesters(5<sup>th</sup> and 6<sup>th</sup> sem). The Grouping of students, selection of Project, assignment of Project Guide to the Group shall be done in the beginning of 5<sup>th</sup> sem. under Project Phase-I. The students may be allowed to study literature, any existing system and then define the Problem/objective of the Project. Requirements specification and Preliminary work of the system have to be complete in Phase-I. Project Milestones are to be set so that progress can be tracked . In Phase-II Detailed work, Documentation have to be complete. *Project Report have to be prepared and complete in Phase-II.* All Project reports should be organized uniformly in proper order, irrespective of group. Teacher Guides can make suitable alteration in the components of Task and schedule.

At the end of Project Phase-I in 5<sup>th</sup> semester there shall be one presentation by each group to mark to progress and also to judge whether the Project is moving in right direction as per the objective of the Project.