

6. SECRETARIAL PRACTICE AND POSTAL SERVICE

LEARNING OBJECTIVES:

- To know the vital role played by the secretary in an office and his functions..
- To provide an understanding of the types of correspondence used in an office and its intricacies.

Meaning of secretary - Definition - Functions of secretary - Qualification of secretary - Office correspondence - Types of correspondence - Business letters - Structure of a Business letter - Kinds of Business letters - Procedure for handling Inward mail & Outward mail - Postal services - Pin code - ISD - PCO - PBX & PABX.

1. MEANING OF SECRETARY :

The word "Secretary" has its origin in the Latin word "*secretaries*" which means a notary, scribe or confidential officer.



Fig. 6.1 - Secretary

The oxford dictionary defines a secretary as a person "whose office is to write for another; especially one who is employed to conduct correspondence, to keep records and to transact various other business for another person or for a society, corporation or public body."

On the basis of the nature and functions of secretaries we can classify them as:

1. Private secretary
2. Secretary of an association or club
3. Secretary of a co-operative society
4. Secretary of a government department
5. Secretary of an embassy or diplomatic mission
6. Secretary of a local body
7. Company secretary

2. FUNCTIONS OF A SECRETARY :

It is clear from the above, that the importance of a secretary's functions depend upon the size and nature of organization he serves, his duties, his ability and willingness to undertake responsibility and his employer's readiness to delegate responsibilities to him.

In most cases, however, the position of a secretary is that of an office executive. Besides, he also has to act as a liaison officer, and as an advisor to management. As an office executive the secretary's functions include:

1. Supervision, co-ordination and control of clerical work.
2. Selection, appointment and assignment of office work to the staff.
3. Maintaining office discipline.
4. Supervising secretarial work relating to meetings, etc.

The secretary functions as a liaison officer involves :

1. Handling staff matters, dealing personally with outside callers.
2. Acting as a mouth piece of management for communicating their decisions to staff.



Fig. 6.2 - Secretary at work

3. Maintaining public relations, i.e., keeping the public informed about the activities of the organization.
4. Communicating to the management the grievances of the staff, if any, or reactions of the staff to management policies.

A secretary is frequently called upon to perform the important role of an advisor to the management, depending upon his status and abilities. Good secretaries are not only recipient of the orders but are also valued advisors. A busy executive or manager is often dependent upon the secretary to keep himself posted with all up to date information, and suggestions on various matters. The secretary must prove to be worthy of his employer's trust and confidence.

DO YOU KNOW

The term secretary is derived from the Latin word *secernere*, "to distinguish" or "to set apart," the passive participle (*secretum*) meaning "having been set apart," with the eventual connotation of something private or confidential. A *secretarius* was a person, therefore, overseeing business confidentially, usually for a powerful individual (a king, pope, etc).

2.1 Qualifications of a Secretary

Since secretaries may be required to perform a wide range of functions, they should possess many qualities to discharge their duties properly which include:

1. **Sound general education :** Every Secretary should have a sound general education of a reasonable high standard. A University degree is considered to be a desirable academic qualification and a High school certificate is the minimum education required.
2. **Proficiency in Language :** To be a successful secretary, a fairly high standard of general education is required. He should have a good command over the English language and should also possess sufficient skills in writing business letters, drafting reports, preparing notes, agenda, minutes of meetings, etc.
3. **Wide general knowledge :** A secretary must be well read with a wide general knowledge. He can be useful to his employer only by keeping himself ready to undertake all kind of duties.
4. **Knowledge of office organization and methods :** The secretary should possess a practical knowledge of the up to date method and the techniques of office management.
5. **Knowledge of general procedure of meetings :** As he has to make arrangements for meetings, help the chairman in conducting meetings and record the proceedings of meeting, the secretary must know the general procedure to be followed in connection with meetings.
6. **Personality :** He must secure willing and harmonious co-operation from the office staff for efficient performance of work in the office. A secretary must possess a good personality to command respect and inspire confidence from his subordinates. He must display a cheerful, energetic and responsible disposition. A good personality stands for an aggregate of several qualities of head and heart, such as self discipline, self confidence, sincerity and integrity, a sense of justice, honour of dignity, tact, discretion, good judgement, presence of mind, sense of responsibility and loyalty.

3. OFFICE CORRESPONDENCE

An official letter is drafted on the basis of notes and orders. Drafting, i.e., writing of an official letter, requires experience and special knowledge. An official letter, unlike a private letter is quite formal and does not show any personal relationship. It is also different from a

commercial letter in which there is no room for originality. The official letter is in a formal and dignified manner strictly adhering to the prescribed format. The basic requirement for drafting of business letters is sound knowledge of the English language.

3.1 Types of Correspondence

Communications take several forms according to the occasion, importance of message and status of the correspondent. Various forms of Communications are listed below:

1. Letters
2. Telegrams
3. Memoranda
4. Endorsement
5. Circulars
6. Demi-official Letters
7. Notification
8. Resolutions

1. Letters

Most of the official correspondence is carried on by means of letters. Letters are written in three cases: (a) when the subject matter of communication is somewhat important; (b) when the



Fig. 6.3 - Letters

addressee is a man of reasonable status; (c) if the addressee is an official, his rank is superior, or equal, to that of the writer. There are certain points which must be remembered in connection with an official letter. These are discussed below:

- I. **Name of department** : On the top of an official letter is usually printed the name of the department which issues the letter. E.g.

Government of Tamil Nadu
Minorities Welfare Department
Main Office
Letter No. A 007/6453 H.K.

It is clear from the above example that the name of the department is usually printed in the centre of the top.

- ii. **Number of the Letter :** Every official letter bears a reference number. The importance of this number is that when a reply to the letter is written and the number of the letter is stated, the recipient can at once find out the letter to which it is a reply.
- iii. **Name and Designation of the Writer :** The next feature stated in the letter is the name and designation of the officer issuing the letter. The word 'From' is first mentioned and there is no comma after it

From
Shri
Director of Commerce
Government of TamilNadu.

- iv. **Designation and address of the addressee :** The designation and address of the addressee are next given. The word 'To' is placed before this without a comma following it. If the addressee is a private gentleman without any office, his name has to be mentioned in the address. E.g.

To
A. Anantharaman
119, Valmiki Nagar
Chennai.

- v. **Place and Date :** Place and date of the issue of letter are then written down. The word "Dated" is first written down and after that the place of issue is mentioned and finally the date of issue is stated. The reader should note that the place of issue is always given while mentioning the date. The following is an example.

Dated, Thrichirapally, September 2, 1996.

- vi. **Salutation :** The usual salutation or mode of address is 'Dear Sir' or 'Dear Madam'.
- vii. **Subject of the letter:** After salutation the subject (highlight of the content) of the letter and its references are stated.

From

To

Dear Sir,

Sub: Reg. your advertisement in The Hindu

Ref: Communication dated 24 - 08-2010

- viii. **Body of the letter** : The body of the letter, or its text, follows next . If the text is lengthy, it is divided into several paragraphs.
- ix. **Subscription** : The subscription or complimentary close in an official letter is usually as follows:

“Yours sincerely,”

- x. **Signatures** : After the subscription, the official signs. If the letter is signed on behalf of an official the word “for” should be mentioned before the official designation.

The following are the examples:

(I)

Yours faithfully,

Vicky

Director of Information

(II)

Yours faithfully,

Ramesh

For Director of Information

Specimen Official Letters

Director of Tamil Nadu Govt.,

Letter No. G.2589/7710 ED

Education Department

Chennai, The 28th April, 2010.

From

Dr. G. Gopi

Under-Secretary to the Government of Tamil Nadu

To

Dr. Venu Thyagarajan

Associate Professor

Department of Commerce.

University of Madras.

Dear Sir,

I am directed to refer to your letter dated on 5th April, 2010. The Report on Education Affairs of Tamil Nadu deals with the working of the different departments of the Government and

may be had from the officer in-charge, Government Book Depot, Chennai, on payment of Rs. 500/- only.

Yours faithfully,
G. Gopi
Under Secretary

2. Telegram

When the message to be sent is very urgent and is to be communicated very soon a telegram is sent. Charge is levied based on the number of letters sent. Salutation, subscriptions and other



Fig. 6.4 - Telegram

useless words are dispensed with. Bare message comprising a few words is sent in most cases. Rules of grammar are set aside. The only care taken is that the message sent is clear. Telegraph address is also used. Copies of telegrams sent are received for future reference. Every telegram is confirmed by means of letter so that the truth of communication may be verified.

Telegrams can be either express or ordinary. Ordinary telegrams are according to the order in which they are received. A block in the telegraph line may cause delay, but if an express telegram is sent it is given preference over the ordinary telegrams and its quick communication is ensured. Express telegrams are more expensive than ordinary telegrams.

3. Memoranda

Memoranda or memos are written when (i) the communication is unimportant or (ii) when the addressee is a junior officer or (iii) when the addressee is a private individual of low rank.

Reminders and replies to letter of application are generally sent in the form of memos.

There are four important features of memoranda (i) They are written to the third person (ii) They do not have either salutations or subscriptions (iii) They are signed by head assistant or head clerk or any other junior member of the staff (iv) The address of the addressee is in the left hand bottom corner.

Office memorandum - Specimen

No.APENR/158532/16

Government of India

Publicity Department

Dated, New Delhi, 11th May, 2010

In reply to his application dated 1st April, 2011, for employment in this department, Mr. R.Raghavan is informed that his application should be made in the usual way through the Public Service Commission which makes all appointments of successful candidates to this office.

4. Endorsement

Sometimes a letter or document is transmitted or forwarded by one office to another office or person for information, report or necessary action. In such a case, it is not necessary to write a letter to accompany the original letter or document. Instead, an endorsement alone has to be made at the end of the letter to be forwarded. The letter may be forwarded either in the original, or only a copy of it may be sent. Endorsement is made in favour of third person and may also be dated and numbered.

5. Circular

When a communication has to be sent to the several offices or individuals, a circular is issued. Circular may take the shape of letters or memoranda or endorsement, according to the nature of communication.

6. Demi-Official letters

Official letters written in the form of personal or private communication are known as demi-official letters. A demi-official letter is written by one official to another official on a matter of public interest for various reasons. The important one are (i) the maintenance of privacy; (ii) the expediting of public business and (iii) the elucidation or supplementing of official correspondence. Demi official letters are just like private letters, the salutation and subscription there of depending upon the degree of personal intimacy between the writer and the addressee.

7. Notifications

Notifications are official announcements regarding such matters as appointment, promotions, transfer, retirement, resignation, of officers and similar other matters. The notifications are not addressed to a single person in particular but are meant for information to the public. They are written in the third person and are published in the official gazettes. They bear the signatures of the head of the office issuing them.

8. Resolutions

Resolutions are issued specially on those matters which have been the subject of discussion or enquiry and are otherwise engaging the attention of the stakeholders. A resolution consists of three parts:

- (i) A *Preamble* stating important documents and papers on the subject,
- (ii) A *Resolution* stating the conditions giving rise to the question, views of persons connected with the matter and the decision taken; and
- (iii) An *Order* stating the parties to whom copies of the resolution should be sent.

Resolutions are issued under the signatures of the secretary of the department. They are written in third person singular.

4. BUSINESS LETTERS

Every business, whether big or small, has to maintain contacts with its suppliers, customers, government departments and the like. As and when the business expands, its activities increase, as also the number of its suppliers and prospects. It is difficult to maintain personal contact with all these parties, particularly if the geographical distance between the firm and these parties widen. The best method for all these persons and parties to contact each other is through written communication in the form of Business Letters.

4.1. QUALITIES OF A GOOD BUSINESS LETTER

A business letter is an important form of written communication which should possess the qualities mentioned below:

1. **Promptness:** Response to business letters should be promptly made on the day it is received.
2. **Knowledge of the subject:** This includes the knowledge of the past correspondence, and the requirements of the sender.
3. **Appropriateness:** Vary the tone and language of your letter according to the need of the occasion as well as the psychology of the reader.
4. **Accuracy, completeness and clarity:** All facts, figures, statements, quotations, etc, must be accurately mentioned. It should be absolutely clear and unambiguous so that it accomplishes the purpose for which it has been sent.
5. **Courtesy:** Courtesy implies that we seek favour politely and express our gratitude for the same.
6. **Tact:** A quality that goes hand in hand with courtesy is tact which is necessary in handling complaints and adjustments, and the letter seeking credit. The essence of tactfulness lies in retaining the goodwill of someone even though his request has been turned down.
7. **Persuasion:** It means winning people to your point of view not by coercing them but making positive suggestion and explaining that what you say is to their advantage.
8. **Conciseness:** Irrelevant details and unnecessary 'ifs' and 'buts' must be avoided. The more concise the letter, more effective will be the clarity.
9. **Salesmanship:** Every letter going from the desk should be the ambassador for the firm. It must carry a message. It must enhance the reputation of the firm.
10. **The 'you' attitude:** Write your letter constantly keeping before you the reader's point of view. Avoid 'I's' and 'we's' and include as many 'you's' as possible.
11. **The positive and pleasant approach:** Avoid no's and sorry's. They are unwelcome words. Instead emphasise pleasant and positive thinking. Even 'no' can be written as 'another time' and 'sorry' can be reworded as 'I'll try'.

4.2. STRUCTURE OF A BUSINESS LETTER

Parts or components of a business letter

An effective business letter must be written in a proper form and style. The structure for writing business letters has evolved over the years from customs, experiences and exigencies. It contains the following essential parts:

1. Heading
2. Inside Name and Address
3. Opening Salutation
4. Subject
5. Body of the Letter
6. Complimentary Close or Subscription
7. Signatures
8. Enclosures
9. Post Scripts
10. Identification Mark.

1. Heading

Most of the firms use printed letter heads these days. The heading consists of the following information:

- a) The name of the sender
- b) The address of the sender
- c) The nature of the business of the sender (i.e., exporters, manufacturers, travel agents etc.)
- d) The name of the department writing the letter
- e) The telephone number, the cellular phone number, E-mail address. etc.
- f) The reference number of the letter. It will give clues of the identity of the writer of the letter
- g) The date of writing the letter.

Date: The method in which the date should be put down is regarded by some writers as a controversial matter. But there is, in fact, not much of controversy to talk about. There are three ways of writing the date:

- (i) *English style:* Englishmen generally write the date as “23rd January, 1993.”
- (ii) *American style:* Americans invariably mention the date as “January 23, 1993”.
- (iii) *Oxford University Press style:* The English style is objected on the ground that it is needless to write 'rd' or 'st' after the date. Oxford University Press style suggests that date should be written in the following order: day, month and year; for instance “23 January, 1993.”

Reference number : A reference number is also sometimes given in a letter. The word “Reference Number” or “Ref”, with blank space for writing is sometimes printed and in the blank

space is written the number of the letter. When the addressee writes a reply to it, he sometimes begins the letter as follows: "With reference to your letter no....." so that the recipient can at once find out to which letter the reply is sent. This reference is very useful in a big firm, handling a large volume of correspondence where previous correspondence cannot be easily found out without reference number.

2. Inside Address

This part of the letter shows the name and address of the person or party to whom the letter has been addressed. If the letter has been addressed to an individual courtesy titles should be prefixed before his/her name. Mr., Mrs., Miss., Shri., Shrimati., Kumari., etc. are the ordinary courtesy titles used for addressing individuals. While corresponding to a firm the word 'Messrs' (M/S) should be used. In case of a company, the letter should be addressed to some executive of the company such as the Sales Manager or the Secretary.

Some examples of Inside address are as follows:

Mr. R. K. Krishnan
27, Engineer's Enclave
Chennai - 600 034

M/s.Raja Brothers
117, MG Road
Chennai - 600 001

Mrs. Veena
101, Vanadana Apartments,
Chennai - 600 008

The Secretary
Usha Rectifiers Ltd.
3, Parliament Street
New Delhi - 110 001

Inside address is written on the left-hand side of the page just after the printed portion of the letter head. The inside address should be exactly the same as the address on the envelope. Generally, it is written in three lines, the first line containing the name of the person or firm, the second, the number of the building and the name of the street and the third, the name of the State with Pincode. If the addressee resides in a foreign country, the name of the country is written within brackets in the fourth line. Similarly, if the addressee resides in a village / district the name of the village is written within brackets in the fourth line.

3. Opening Salutation

Salutation is a way of greeting the addressee. It is written just below the inside address, leaving a little space and ending with comma. The words to be used for the opening salutation will depend upon the writer's relations with the correspondent. The oldest form of salutation is *Sir*. This is mostly used in official correspondence and not in business correspondence. The common form of salutation in the case of an individual is *Dear Sir*, and if she be a woman, *Dear Madam*. If a firm is being addressed, *Dear Sirs*, or *Gentlemen* should be used but should it be composed of ladies, *Mesdames* is the right salutation.

The proper methods of salutations are illustrated below:

Sir,	For official correspondence with Government Departments, Letters addressed to superiors.
Madam,	For letter addressed to a lady, whether married or not. Ladies should never be addressed as Dear Miss or Dear Mrs.
Dear Sir,	This is the most commonly used salutation for business Letter addressed to a businessman.
Dear Madam,	This is the most commonly used salutation for letters addressed to a lady entrepreneur
Dear Sirs/ Mesdames,	This is used for addressing two or more men or ladies respectively, like addressing letters to firms.
Dear Mr. Gupta, My Dear Rakesh	The name of the correspondent is written after Dear Mr. if the writer is familiar with the correspondent.

4. Subject

It is customary to mention the subject of the letter between the salutation and the body of the letter. The purpose of writing subject heading is to briefly inform the message to the reader. Subject heading is prefixed with the word 'Sub' and Ref or Re. which is underlined to make it prominent. Subject heading helps the receiver to connect the letter with the previous correspondence and also to pass it quickly to the concerned person for necessary action.

A few illustrations of subject-heading are as follows:

Subject : Return of empties

Sub : Complaint against the defective goods

Ref : Our letter No. sales/117/90

Re : Payment of Bill.

5. Body of letter

This is the most important part of the letter and most difficult to write. This part is divided into several paragraphs, the first being known as the introductory para, the last as concluding para and the middle ones constitute the main body and contain the rest of the letter. It is conventional to close the last paragraph with complementary words like, 'I hope to hear from you soon' etc.

The *introductory para* should be carefully written. It should begin with such good-natured and friendly expressions as “We are happy too.....”, “We are glad” and “We regret”.

The next para or paras should deal with the main subject matter of the letter. Proper paragraphs should be made to deal with the whole matter systematically.

The concluding paragraph should be written in good spirit and should be forceful and polite. Stereo type phrases must be avoided. This is grammatically wrong 'We remain', or 'I am' etc, must be used after the participle phrases to complete the sentence.

6. Complimentary Close or Subscription

It refers to the regards or respect which the writer wants to convey to the reader. It must agree with the salutation. The common form of salutation is 'Dear Sir' or 'Gentleman' with which 'Yours faithfully' should be used. 'Yours truly' is also used with the above salutation but it shows intimacy and is not very common. When the salutation is 'Dear Mr....' etc, 'Yours truly' is the usual subscription. 'Yours sincerely' may be used for this, when personal relations are intimate. 'Yours very sincerely' and 'Yours affectionately' are not used in business letters at all. In letters of application, 'Yours respectfully' should be used if the post applied for is junior, when 'Sir' is the salutation adopted. But if the post is a responsible and superior one, 'Yours faithfully' is used, and then the salutation is 'Dear Sir'.

Some persons have got the habit of abbreviating the subscription like 'Yours ffly', or 'yrs ffly'. This should be avoided. Again complimentary closes in the cases of Member of Parliament, Mayor, Knight, etc., are special ones, as is also the case with salutations, which should be used.

7. Signatures

The signatures is written in hand writing below the complimentary close. As the signatures are mostly illegible, it is customary to type the name of the signatory below his signature. The signature must be accompanied with : (a) the name of the concern for whom the letter is being written, and (b) the designation of the person signing the letter. The status of the signatory has a great bearing on the importance of the letter. The signature is an authentic proof as to by whom the letter is written.

The rules regarding signatures are as follows:

- (i) If a letter is written by an individual, he himself should sign the letter.
- (ii) If the letter is written by a partnership firm, any partner is entitled to sign the name of the firm in his own handwriting as:

Ram Bihari Lal Shyam Bihari Lal
Partner

- (iii) An employee of the firm e.g. manager, cannot sign the name of the firm himself unless he is authorized to do so. In case he is legally authorized, by Power of Attorney to sign for or on behalf of the firm, he should sign as follows:

Per Pro. Shyam Bihari Lal Ram Bihari Lal
K.C. Gupta
Manager.

8. Enclosures

Very often some documents are sent along with a letter. In such a case the fact that some documents are enclosed with the letter should be indicated on the left hand bottom corner of the letter paper by writing the word 'Enclosures', 'Encl' and giving after that the number of enclosures. If the enclosures are important their nature is also briefly mentioned, as for instance, 'Encl. 1 Cheque'. The despatch clerk must carefully see that the enclosures have been enclosed along with the letter.

9. Post-Script (P.S.)

If the writer wants to write something after the completion of the letter, he puts down P.S. (Post Script), and after that writes down whatever he likes. P.S. must have the initials of the writer in the end. Post Scripts should generally be avoided but in certain cases Post Scripts are effectively used for declaring the most important announcement contained in the letter in bold letters. For example:

Offer will be received till January 4, 1999

10. Identification Mark

At the bottom of the letter the clerk who types it initials the same. This is done to hold the typist responsible for typographical errors.

4.3. Kinds of Business Letters

Business letters are non personal in nature and are classified as follows:

- A.
 - 1. Enquiry and Replies
 - 2. Orders and their execution
 - 3. Credit and Status enquiry
 - 4. Complaints and Adjustments
 - 5. Collection Letters
- B.
 - 1. Circular Letters
 - 2. Sales Letters
- C.
 - 1. Bank correspondence
 - 2. Insurance correspondence
 - 3. Import export correspondence
 - 4. Agency correspondence
- D.
 - 1. Application letters
 - 2. Interview letters, reference, testimonials, letters of appointment, confirmation, promotion, retrenchment, resignation.
- E.
 - 1. The correspondence of a Company Secretary
 - 2. Correspondence with the State and Central government.
- F.
 - 1. Letters to the press.

5. PROCEDURE FOR HANDLING INWARD MAIL

The procedure for handling inward mail is mentioned below:

- 1. Receiving the mail:** Mail is delivered to the office either by postman or by the company representative who calls for it at the post office. Mostly in all large cities letters are delivered twice or thrice a day. But large enterprises generally make arrangements with postal authorities, where they may take post boxes or post bags on hire for the purpose of receiving inward mails.
- 2. Opening the mail:** After the mail has been received, it should be sorted before it is opened. All mails are classified as private, confidential and general. Letters marked confidential or addressed to individuals should be sent immediately and unopened to the concerned departments or officials. The general mail is then opened and sorted, department wise for distribution. When the volume of letters is large, the letter opening machine can be used.
- 3. Removing the contents:** It is necessary to remove all contents from the envelopes. A physical check of the empty envelope is necessary at this stage. If necessary the contents should be stapled or attached with the envelopes, to authenticate the time and date of receipt etc.
- 4. Date stamping:** After opening the mail, the next step is to stamp each letter and its enclosures with the date and time of its receipt. Sometimes, a serial number is stamped for numerical reference. In most offices specially designed rubber stamps are used for this purpose.

RADDISON & CO		
Date	Time	No.
Department Received		
Acknowledge		
Replied		
Filed		

Fig. 6 : 5 - Date stamped

- 5. Scrutiny of the contents:** After date stamping, the mail should be scrutinized to ascertain the department to which it is concerned and send the mail to it.

6. Preparation of the circulation slip :

VIGNESH AND COMPANY LTD.,		
CIRCULATION SLIP		
Please read the enclosed letter / correspondence and pass on to the next department mentioned in the list		
Name of the department	Initial of the head of the department	Remarks if any
Sales		
Production		
Advertising		
Accounts		
Legal		
Management		
Chairman		

Received by the mailing department and circulation on initial of the Record Clerk.

Fig. 6 : 6 - Circulation slip

Mails common for certain departments should be brought to the notice of each interested department. Large organizations can furnish a cyclostyled copy or a photo copy of the document to all interested departments.

- 7. Recording the mail:** In many organizations, an inward mail register or letter received book is maintained. In this register, all the particulars relating to all inward mails are generally entered.

The particulars usually entered in the register are as follows:

- a. Serial number
- b. The date of receipt
- c. The name of the sender
- d. The nature of contents and
- e. The department to which it is sent, remarks, the time factor and the cost involved.

- 8. Letter with cheques etc :** Particular attention is essential in case of letters received with cheques or drafts. The cheque should be kept in a separate file. A list giving the names of the firms from whom cheques have been received and the amount etc should be prepared. All the cheques should then be forwarded to the cash department on the same day without any delay. After delivering all the cheques to the chief cashier, his signature should be obtained

in a separate book known as “Remittance book” to ensure that the cheques are not lost in transit or misused.

9. **Distribution of the mails:** This is the final step in the handling of inward mail. Separate trays are used to sort out the mails for different sections. If inward mail register is not maintained a mail receipt slip is used. Under this system necessary details of the mail meant for a particular department is recorded on a slip, date wise. The concerned department will enter the date and nature of action taken on different letters and return it back to the mailing department. It will be a record of receipt of the inward mails by the concerned department and action taken by them.

6. PROCEDURE FOR HANDLING OUTWARD MAIL :

The handling of outgoing mail involves the following steps.

1. Collection of letters from various departments.
2. Sorting and recording in the outward mail register
3. Folding them and inserting inside the envelopes.
4. Sealing
5. Stamping
6. Posting the mail.

Now we shall discuss these steps briefly.

1. **Collection of letters:** Letters prepared in various departments should be sent to the despatch section at the earliest. In many business houses, different departmental letters should be typed, duly signed by the executive along with the address envelopes sent to the mailing department. The letters should be put in a tray labeled “Outgoing mail”. A messenger should go to each department at regular intervals and collect all the outgoing mails from there. Normally, mails should be collected 3 or 4 times a day.
2. **Sorting and recording in the outward mail register:** After the mail reaches the mailing room, they are sorted as to whether they are intended for internal or local delivery or to be sent outside.

After sorting the letters to be sent to post office alone are entered in the outgoing mail register. Letters to be sent through the office peon or messenger are recorded in the messenger book. Outward mail register serves as a record of postage expenses. Each letter is given a serial number as per the despatch book or messenger book.

3. **Folding and Inserting:** After sorting, the letters are folded and inserted into envelopes. Generally, the addresses are typed on the envelope in the department itself and the envelopes are sent along with the letter. The despatching clerk before inserting the letter into the cover should verify whether the address given on the letter agrees with the address typed on the envelope, and the number of enclosures are in agreement with the number specified in the letter. For ensuring quick and prompt delivery, complete address along with the pin code should be specified.

4. **Sealing:** The envelopes must be folded carefully and sealed with paste or gum. When window envelopes are used, it should be checked if the address is fully visible through the window. After pasting different categories of mail like Book Post, Registered Post, Registered Parcel etc should be sealed as per the regulations of the post office. Ready-made rubber stamps are available now-a-days and they can be used for this purpose.
5. **Stamping:** The mailing clerk should have a thorough knowledge of the postage rates so that no more value or less value stamps can be affixed. In big business concern franking machines are used for stamping.



Fig. 6.7 - Franking Machine

6. **Posting or Delivering the mail:** Posting and delivery of mail is a major step in outward correspondence. Ordinary mail addressed to local areas are delivered by office messengers or sent by ordinary post. Ordinary postal articles are posted in the nearest letter box. Other important letters and documents must be sent by register post with acknowledgement. Courier services are also used to send urgent letters.

7. POSTAL SERVICES

Post Office plays a vital role in incoming and outgoing correspondence. Some of the important services rendered by a post office are:

1. **Money Order :** All post offices provide remittance facilities to the public by means of money order. The money order form should be filled in with the name and address of the addressee, remitter and is to be presented to a post office along with the money and money order commission. The post office issues a receipt for the same.
2. **Postal Orders :** Postal orders are issued by post office as a part of their remittance service. These orders are issued in all denominations from fifty paise to rupees hundred. A commission is charged by the post office where they are issued. Payment can be made and received by the holder on presentation of the order at the mentioned post office in India. The postal order is valid for a period of six months from the last day of the month of the issue. During this period it can be presented for payment.
3. **Insured Post :** The currency note or valuable documents can be sent through post office by using insured cover. The insured cover comprising documents/ currency notes must be sealed with an indicator for the amount for which the article is insured, both in words and

figures must be mentioned. An acknowledgement of delivery form is filled and submitted. The prescribed fee for insurance is required to be paid according to the value insured for.

4. **Mail and Telegraphic Transfer:** Mail transfer is an order to make payment, drawn by one branch of a bank upon its another branch and the order is sent by airmail post. If the order is sent by telegraph it is called telegraphic transfer.
5. **Letter Correspondence Service:** The most economical service rendered by the post office is that of a mail and parcel services. Ensuring prompt, regular and speedy postal services are vital functions to industry and commerce. Regular postal services comprise delivering of letters, post cards, printed matter and parcels.
6. **Message Sending Facilities (telegram, telex, etc.):** Post offices also provide facilities such as telephone, telex, telegram, etc. through which messages are sent throughout the world.
7. **Value Payable Post (VPP) :** Business firms can avail this facility to send articles to their customers and recover the value of the same. Only registered articles can be sent under VPP including letters, parcels, books, newspapers, etc. Post office collects the amount together with VPP commission from the addressee and remits the same to the sender
8. **Speed Post :** Any urgent communication can be sent through speed post. This is one of the special service rendered by the post office. Important letters, valuable medicines, Demand Draft (DD) are some of the items sent through speed post.
9. **Post Box :** The post boxes are available for rent in all big post office with two keys. One remains with post master and other is handed over to the hirer. A number is allotted for each



Fig. 6.8 - Post box

box. All letters which bear the box number shall be placed into the box. The hirer or the authorized person can go to the post office at any time during working hours and open the box and clear it.

DO YOU KNOW?

FIRST MODERN POSTAGE STAMP

The first issued postage stamp began with Great Britain's Penny Post. On May 6, 1840, the British Penny Black stamp was released on the Penny Black stamp was engraved the profile of Queen Victoria's head, who remained on all British stamps for the next sixty years. Rowland Hill created the first stamp.

10. Post bags : Post bags are safer than post boxes. Under this arrangement, the post office supplies a bag with lock and duplicate key. The original key will be kept with the post master. All the postal articles addressed to the firm or the person will be placed inside the bag by the postal workers and locked. The messenger of the hirer can get the bag across the counter of the post office.

PIN CODE

Postal Index Number is the abbreviation of PIN. The pin code contains six numbers, first three numbers refer to the state and district of the post office and the last three numbers refer to the area code number. If the address is not clear the pin code is very useful to identify the area and deliver the letters. For example, 600 008 is the pin code. The first three digits 600 refer to the state and district of the post office and the last three digits 008 is the area code number of the post office.

11. ISD (International Subscribers Dialing)

The International Subscribers Dialing (ISD) is the overseas equivalent of Subscribers Trunk Dialing (STD). The charges are very heavy according to time and nation. Communication is possible throughout the world. A code number is given to each country. The country number, the area code number and the customer number are dialed to get the connection. Currently mobile phones have made International calls much easier and cheaper due to competition among service providers.

12. PCO (Public Call Office)

It is also termed as Local calls. Local calls are useful to contact people through telephone residing within the limit specified by telephone department.

13. Private Branch Exchange (P.B.X)

The Postal and Telegraph department provides a PBX system which is helpful both for internal and external communication. Under this system the internal telephones extensions are brought together and connected to a switch board and controlled for inter-communication. The switch board is operated manually and controlled by the telephone operator employed by the office. The extensions of the different department of the organization are connected with the PBX. Whenever the receiver is lifted in any of the extension, a light in the switch board will indicate it. The operator asks for the number which is required, then he or she dials it and connects the line to the persons of that particular extension. Similarly, a call from outside is also received by the switch board operator and connects the same to the different department. The P.B.X is very popular in government offices, hospital, hotels, and commercial organisations.

14. Private Automatic Branch Exchange (P.A.B.X)

It is installed with the help of Postal and Telegraph department. They provide for a combined exchange and private automatic telephone service. It is manually operated. Up to 50 extensions of line can be provided in P.A.B.X system. P.A.B.X system having 25 or more lines requires an operator for receiving incoming calls. When the incoming calls are received in a cabinet, the operator connects it to the required extensions by dialing their extension numbers with the help of digit keys or push button. This also has the call back facility and transfer facility

from one extension to another. The P.A.B.X system eliminates the disadvantages of manually operated P.B.X system.

POINTS TO REMEMBER :

Secretary : means a notary, scribe or confidential officer.

Classification of secretaries: Private secretary, secretary of an association or a club, secretary of a co-operative society, secretary of a government department, secretary of an embassy or diplomatic mission, secretary of a local body and company secretary.

Functions of a secretary

As an office executive

- Supervision, co-ordination and control of clerical work.
- Selection, appointment and assignment of office work to staff.
- Maintaining office discipline.
- Supervising secretarial work relating to meetings, etc.

As a liaison officer

- Handling staff matters, dealing personally with outside callers.
- Acting as a mouthpiece of management.
- Maintaining public relations.
- Communicating with the management the grievances of the staff.

Qualifications of a secretary

Sound general education, proficiency in language, wide general knowledge, knowledge of office organisation and methods, knowledge of general procedure of meetings and personality.

Office correspondence

An official letter is drafted on the basis of notes and orders.

Kinds of official communications

- Letters
- Telegram
- Memoranda
- Endorsement
- Circular
- Demi-Official letters
- Notifications
- Resolutions

Business Letters

An important form of written communication.

Qualities of a good business letters

Promptness, knowledge of the subject, appropriateness, accuracy and clarity, courtesy, tact, persuasion, conciseness, salesmanship, the 'you' attitude and the positive and pleasant approach.

Structure of a business letter

An effective business letter must be written in a proper form and style. It contains the following essential parts- heading, inside name and address, opening salutation, subject, body of the letter, complimentary close or subscription, signatures, enclosures, postscripts and identification mark.

Kinds of business letters

Business letters are non- personal in nature and are classified as follows-

- a. Enquiry and replies, orders and their execution, credit and status enquiry, complaints and adjustments, collection letters.
- b. Circular letters and sales letters.
- c. Bank correspondence, insurance correspondence, import- export correspondence and agency correspondence.
- d. Application letters and interview letters, letters of appointment and resignation.
- e. The correspondence of a company secretary with the state and central government.
- f. Letters to the press.

Procedure for handling inward mail

Receiving the mail, opening the mail, removing the contents, date stamping, scrutiny of the contents preparation of the circulation slip, recording the mail, letter with cheques etc, and distribution of the mails.

Procedure for handling outward mail

Collection of letters from various departments, sorting and recording in the outward mail register, folding them and inserting them inside envelopes, sealing, stamping and posting the mail.

- Postal services

Important services rendered by a post office are- money order, postal order, insured post, mail and telegraphic transfer, letter correspondence service, message sending facilities, value payable post, speed post, post box and post bags.



Fig. 6.9 - Collecting post cards from post box

QUESTIONS

OBJECTIVE TYPE :

I. Choose the correct answer: (10 marks)

- 1 ----- or writing of an official letter requires experience and knowledge.
 - (a) Communicating
 - (b) Drafting
 - (c) Editing
 - (d) None of the above

- 2 Most of the official communication is carried on by means of -----.
 - (a) Letters
 - (b) Telegrams
 - (c) Notifications
 - (d) Circulars

- 3 The subscription of a letter is also called the -----.
 - (a) Designation
 - (b) Reference number
 - (c) Complimentary close
 - (d) Salutation

- 4 ----- is sent when the message is unimportant or addressed to a junior officer.
 - (a) Telegram
 - (b) Resolutions
 - (c) Memoranda or memos
 - (d) Endorsement

- 5 ----- is a way of greeting the addressee.
 - (a) Complimentary close
 - (b) Heading
 - (c) Signature
 - (d) Salutation

- 6 The postscript must have the ----- of the writer in the end.
 - (a) Name
 - (b) Initials
 - (c) Designation
 - (d) Age

- 7 The currency notes or valuable documents can be sent by -----.
 - (a) Insured post
 - (b) Money order
 - (c) Postal orders
 - (d) Value Payable Post

- 8 Private Branch Exchange is useful for -----.
- External communication
 - Horizontal communication
 - Internal communication
 - Internal and external communication
- 9 The International Subscribers Dialling is an overseas equivalent of -----.
- PCO
 - PBX
 - STD
 - PABX
- 10 A secretary's duties include -----.
- Supervision
 - Mediator
 - Appointment and selection
 - All of the above

Answers

- (b) Drafting
- (a) Letters
- (c) Complimentary close
- (c) Memoranda or memos
- (d) Salutation
- (b) Initials
- (a) Insured post
- (d) Internal and external communication
- (c) STD
- (d) All of the above

II Briefly answer the following questions one or two words.

- What is the other name for inward mail register?
- To avoid cheques getting lost in transit or being misused, the chief cashier should affix his signature in this book. Which book is it?
- Expand P.A.B.X.
- What is the other name for P.C.O.?
- What is the minimum education required to become a secretary?
- What does the number of the letter signify?
- What is the generally accepted style when addressing people?
- What should always be mentioned along with the date, when writing a business letter?
- What are the official announcements regarding appointment, transfer and promotion called?
- What are demi official letters?

Answers

- 1 Letter received book
- 2 Remittance book
- 3 Private Automatic Branch Exchange
- 4 Local calls
- 5 High school certificate
- 6 Reference to a previous letter
- 7 “Dear Sir” or “Dear Madam”.
- 8 Place of issue
- 9 Notifications
- 10 Official letters written in form of personal or private communication.

PART B

III. VERY SHORT ANSWER

Answer in five lines.

- 1 What is a resolution?
- 2 When is a circular issued?
- 3 Define the term secretary.
- 4 What are the main functions of the secretary as a liaison officer?
- 5 List any 4 ways by which communication may take place in an office.
- 6 When are memos written?
- 7 Where is the signature in a business letter affixed. What is it accompanied by?
- 8 What is endorsement?
- 9 What does the heading of an official letter usually contain?
- 10 List the three styles by which date may be written, by convention.
- 11 What are enclosures?
- 12 What do you understand by “Post Script”?
- 13 What are the rules regarding signatures?
- 14 When are letters usually written?
- 15 What are the important features of memoranda?
- 16 What does ISD and PIN CODE refer to? Explain briefly.

PART C

IV. SHORT ANSWER

Answer in one page.

- 1 What is the procedure for handling outward mail?
- 2 Explain the concept of PBX and PABX in detail. How are they different from each other?
- 3 What are the qualifications required to become a secretary?
- 4 List the different kinds of official communication.

- 5 What are the essentials of a good business letter?
- 6 Bring out the various kinds of business letters.
- 7 Explain the various services offered by the postal department.
- 8 What is the procedure for handling inward mail?

PART D

V. ESSAY TYPE ANSWERS

Answer within three pages.

- 1 Explain the structure of a business letter?
- 2 Explain in detail the various kinds of official communication.
- 3 What is the procedure for handling inward and outward mail?
- 4 Define the term secretary. What are his functions and qualifications?
5. What are the various types of correspondence?
6. Explain the various postal services that are available.

ACTIVITY

1. Make a self-assessment and list out the qualities you possess and do not possess to become a secretary.
2. List the alternative means used today for communication in place of postal service.
3. Identify 10 locations around your home / school and write their pin code along with their area name.

7. ELECTRONIC DATA PROCESSING

LEARNING OBJECTIVES:

- *To know the objectives of EDP and its inevitable role at many places in our day to day life.*
- *To learn the inevitable role played by computer in a modern office.*
- *To know the various kinds of network used in connecting the computers.*

Introduction - Types of data - Data processing - Objectives of Data processing - Modes of Data processing - Components of Electronic Data Processing - Role of Computer in office - Merits & demerits of Electronic Data Processing - Computer network - Internet - Requirements for connecting Internet - Basic internet terms - Social networking - E-mail.

1. INTRODUCTION

The word data is the plural of the word 'datum' which means raw facts or figures. The name of a student, the marks scored by the student in certain subjects, personal details of the student are certain facts and figures relating to the student and hence can be called data. The raw data will not make proper sense. For e.g. if a jumbled set of names, and marks are submitted, it will not serve any purpose. On the other hand, if this data is arranged according to the alphabetical order, or if the names are arranged to reveal the ranks of the students, then this presentation of data is called information.

Data are the raw facts or figures submitted as input to the computer for data processing and the information is the output from the computer after data processing as per the user designs.

2. Types of Data

Depending upon the value contained, data can be apportioned into the following types:

- (I) **Qualitative-** when the data qualifies the characteristics of things, e.g., cloudy days, bad eggs, etc.



Fig. 7.1 - Quality

- (ii) **Quantitative-** when the data quantifies the measures of things. e.g., 100 kilograms, 5 litres, etc.



Fig. 7.2 - Quantity

- (iii) **Numerical-** when the data consists of integer values or real numbers (fractions)

Keywords	Advertiser Competition	Approx Search Volume: June	Approx Avg Search Volume	Word Top Broad
Keywords related to (empty) entered - sorted by relevance				
coffee		11,100,000	11,100,000	add
python coffee		1,900	3,000	add
coffee online		43,100	27,100	add
german pot coffee		Insufficient Data	Insufficient Data	add
coffee pictures		8,100	12,100	add
coffee services		5,400	1,400	add
best coffee		6,600	8,100	add
coffee supplies		14,800	18,100	add
coffee service		27,100	31,100	add
cuppy's coffee		1,300	2,400	add
photo coffee		1,300	1,000	add
t coffee		12,100	18,100	add
proctors of coffee		2,300	4,400	add
office coffee		18,100	22,200	add
coffee bags		18,100	27,100	add
coffee brands		3,400	8,100	add
office coffee service		2,300	2,900	add
coffee suppliers		2,300	3,000	add

Fig. 7.3 - Numerical

- (iv) **Character & String-** when the data consists of a sequence of alphabets and special characters. e.g., name, addresses.



Fig. 7.4 - Character and string

Data which are similar in type and contents are generally grouped into fields. e.g. Name of an employee, designation, department are fields. A set of inter-related data i.e., a group of related fields form a record. A group of related records, in turn, form a file.

A database is a repository of data organized in the form of rows and columns. Each row is recognized as a record and each column is considered to be a field. For e.g., an employee database may contain the following columns: Emp No, Emp Name, Desig, DOB, Grade, Basic, etc.

3. Data Processing :

Today's world has to face voluminous data to store and process, whatever may be the discipline i.e., be it office, college, school, hospital, bank, railway reservation, factories, theatres,



Fig. 7.5 - Data processing

etc. They have to process a large volume of data. Data processing can be defined as the operation wherein the raw data submitted as input into the computer is converted into suitable information according to the instructions laid by the user. Data processing eases the manual work in many ways. As the complexity of handling data and its storage has to be easily implemented, data processing has become a must in our day - to - day lives. Moreover, data processing produces the information required by the user, in a neat format, (called reports) with proper titles, required summations, remarks, headings and footings.

A. Objectives of Data Processing :

The following are the objectives of data processing.

1. **Effective Information :** With the Electronic Data Processing i.e., using the computers for data processing, it is easier to produce the information according to the requirements of the user. It is easier to change the type of information from the same input data, within the given time limits. The speed also acts as an important parameter which makes people prefer data processing.
2. **Storage and Retrieval :** The main aim of data processing is to handle voluminous data and to aid in processing of the various queries. This can be done at ease, only if the data is stored in a format, which allows the data to be retrieved quickly.
3. **Improved performance:** Computational demands have increased along with complexity and time constraints; have stressed a more important role for data processing. The technique implemented for data processing should act upon the data, so that, at no extra

cost, the information should reveal all the important features as required by the user. This information should be presented in such a way to help the organizational level understand their status of their company profits, loss, etc., and also in accurate decision making.

B. Modes of Data Processing :

- 1. Single user :** This is the environment in which a single processor can be shared by only one user at a time.
- 2. Multi- user :** In this case, the computer employs the same microprocessor and RAM and ROM CHIPS found in single- user systems but they can respond to more than one user concurrently, i.e., two or more users can share the main processor to complete their task.
- 3. Batch processing:** Here, all the jobs to be fed as input are collected together and processed in batches. The execution of the submitted jobs is done sequentially. The disadvantage in this case is debugging even a single job is difficult and the whole process is to be repeated again.
- 4. Multiprogramming:** In this mode, the processor is made to attend to many programs at the same time, i.e., the multiple independent programs are processed by interleaving or overlapping their execution simultaneously. This is also known as concurrent programming.
- 5. Multiprocessing :** Multiprocessing is the concept of executing two or more sequences of instructions by a single computer network simultaneously.
- 6. On- line & Real time processing:** This mode is also termed as Direct Processing. This is an interactive processing system. On- line systems are those wherein the data processing is done immediately after the input is received i.e., as soon as the input is received, the database is updated and the system is ready to answer any related query, on the data. E.g. Railway and Air- line reservation systems. The real time processing systems which receive and process data quickly to produce output controls direct or affect the outcome of an ongoing activity or process. E.g., Air traffic control and monitoring system, checking of temperature in oil production, etc.
- 7. Time- sharing concepts:** The time sharing system is a processing system which consists of more than one independent computer system. These systems work in on- line mode and have the capacity to access the processor directly. The main processor follows a process scheduling algorithm where each process in the system is assigned a processor for some small time quantum called 'time slice'. The process is done very fast so that the user may have an illusion that the processor always responds to his request.
- 8. Distributed systems:** This is a general term used to describe the processing of a logically related set of information processing functions using computers and other peripheral devices which may or may not be in the same locality. i.e., the set of computers, printers, etc., may be connected by means of Local Area Network or Remote Area Network or Wide

Area Network, where these systems are monitored by a centralized computer called the server. This system of data processing can be considered to be an extension of time-sharing systems.

4. COMPONENTS OF EDP

The components of EDP are hardware and software.

A. Hardware : The physical components that make up the computer system forms the hardware. The hardware includes the monitor, the disk drives, the hard disks, the keyboard, the mouse,

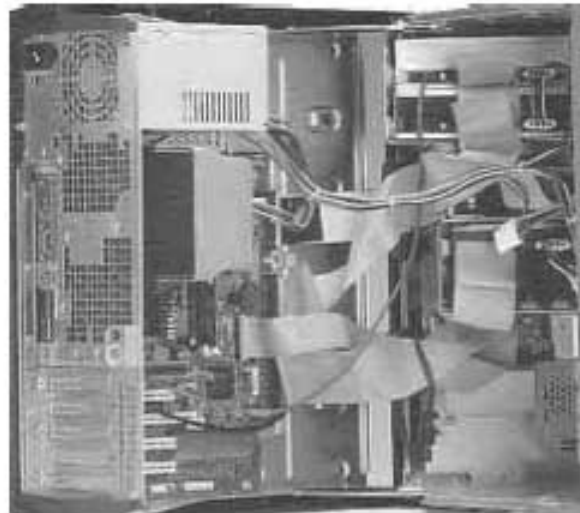


Fig. 7.6 - Computer hardware

speakers, all other accessories attached with a computer and the devices that help in the processing the computer jobs. The various input devices like light pen, joysticks, etc. and the output devices like the printer, plotter etc, are considered as hardware. Even the smallest of the physical components inside the computer, namely, the transistors, chips; wires, etc., are also called the hardware.

B. Software : The instructions and the commands which execute the data fed into the computer and which are responsible for the data processing are called software. Programs and other control functions come under this category. Generally software can be of two types:



Fig. 7.7 - Computer software

I. System software

A set of programs which pertains to the functioning of the computer system are called system software. These instructions are responsible for the internal control of the various sub units of the computer. The most important system software is the Operating System (OS) or this is the underlying software on which the other software works. It is a collection of programs that controls the overall operation of a computer. The major functions of the Operating System (Processor Management, Memory Management, Input/Output Device Management and Information Management) are to control the jobs, to schedule the input and output processes, to maintain the file structures, etc. It helps the user in loading and saving a job, and prepares the computers to actively interact with the user. UNIX and DOS are examples of multi- user and single- user operating systems respectively. System software is meant only for the computer systems and also aid in executing the application software. They are usually built inside the computer at the manufacturer's place.

ii. Application software

A set of programs written to suit the needs of the user is called application software. They perform specific tasks and produce outputs or information as required by the user. Application packages allow the user to work comfortably with the computers to produce the output results they need. Student information system, payroll system, inventory control system are a few examples of application packages.

Application software can be of two types- pre-written application packages and customized programs. Pre-written application packages are those set of programs which are readily available. The user will have to suit his/her requirements according to the means available in this package. Customized programs are those programs which are written to suit the users' need i.e., based upon the user's requirements, the programs are written. Translation software will have to be used to process the customized programs. The translation software transforms the instructions prepared by the user with convenient languages into machine language codes which the computers can understand. These are however invisible to the user. Examples of translation software are compilers, interpreters, assemblers, etc.,

Compilers accept the source code which is usually in a high level language and translates it into the machine level language. They also analyze and identify the errors present in the source code. Once the users rectify these errors, the error free source code is translated into its corresponding machine code, and hence prepared for further execution. Interpreters, also perform the function for the compiler. But unlike the compiler, interpreters translate the source code line by line. The machine code is sometimes called the 'object program' or the 'object code'.

The output is submitted early in the case of pre-written application packages, when compared with that of customized programs. This can be compared to the following situation- Imagine that a person desires to wear a shirt. If his desire is urgent, he walks to the ready-made garment shop and starts looking for the shirt of his choice. He satisfies himself, once he spots a shirt which nearly suits his design and colour. This can be compared with the user using pre-

written application packages. The another method of the person acquiring a shirt is having it stitched. He can approach a tailor, give him the cloth (which has his desired colour, design, etc.) and give proper instructions about how he wants his shirt to be stitched. Once the stitched material is ready, he can have a trial and modify the shirt further, if he so desires. This can be compared with the user writing customized programs for his application. The tailor can be said to play the role of translating software.

5. Role of computers in office

The following are some of the areas in which data processing plays a vital role in almost all the commercial organizations:

- 1. Payroll systems :** The payroll system is in charge of preparing the pay slips of each of the employee present in the organization and also for producing the monthly salary statement for each month, summarization and calculation of an employee's monetary benefits and other details pertaining to the remunerations paid to the employee. This system is completed when the data processing is implemented on the employee data base and the operations of the employees in the organizations are recorded.
- 2. Sales monitoring and analysis systems :** These systems involve maintaining the sales of each sales person, area wise, zone wise, etc. Also, the details about the various products sold, areas and other details pertaining to sales of the products are also maintained. Data processing is at large when commissions are to be calculated for each sales person and for decision making policies involving sales of a product in a particular area. Sales forecasts and sales reports are the important outputs of this system.
- 3. Office automation :** Nowadays, almost every organization, whether big or small, tend to computerize their official activities for efficient management and competent administration. Office automation is the process by which the daily activities in an office, especially the transactions, communication etc., are carried on, by the use of computers. Special softwares are available for the various types of official activities, which help in easy office automation.
- 4. Accounting and Financial control systems :** The data processing system can be used to prepare the accounts, check invoices, to help in billing and in other financial activities. Maintaining the accounting records is easy. This indirectly helps in the preparation of the general ledger, accounts payable and receivable, trading profit and loss account, reconciliation statements, funds flow analysis, ratio analysis, etc. This is a complete computerized system, which involves transactions with large amount. Hence immense care should be taken to administer the data entry work and also many checks and validations should be implemented in the system.
- 5. Inventory management systems :** Inventory management involves maintenance of stock details in the production department. This system has to be sensitive since it has to guide the productivity of goods for the organization. The data processing system provides details of

the raw materials that are available, on hand, their costs, re-order level, safety level, supplier details, etc., and guides the administrative department in the preparation of invoices.

6. **Banking, Insurance and Taxing systems** : Banking is an area where heavy transactions and communication are effectively carried on. This system requires immediate processing of data to provide quick and prompt service to its customers. Data processing includes maintenance of customer details, transaction purposes like depositions, withdrawals, etc., and vital information needed for the banking transaction. Automatic teller systems are now implemented to ease the use of bank customers and centralization of banks is now done with the aid of data processing.
7. **Stock brokerage systems** : Large volumes of data have to be processed in stock brokerage systems for preparing the policy statements, interest calculations, renewal notices, dealing with the securities and handling the query systems. Data processing includes preparation of customer details, company's details, stock brokers' details, etc.
8. **Managerial and administrative systems** : Decision making is an important role to be played while organizing and leading a company. For this, data processing is effectively used as a tool for analyzing the decision. Thus, data processing which consists of the details of jobs done by the employees, leads to solving business problems and aids decision making by the management.
9. **Process control systems** : In this type of system, the computer is connected directly to the physical unit which supplies the input to the computer. Here, the computer receives the input data from the unit or physical plan, analyses the input and executes further actions or issues control signals to the on-going process. This kind of processing is common where very large production units are set up especially when human interference with the physical system is risky.
10. **Library management and Information systems** : In this, a large volume of data relating to the title of books, their respective authors, publishers, cost, etc. are processed. This system involves recording the return of books, maintenance of members books and other query systems. Data processing includes processing the details of books, members, etc. and governing the issuing of books to the members.

5.1 Merits of EDP

1. **Speed** : Computerisation helps in processing the data placed in several data files in no time. This is possible due to the high speed of computers for processing data and Central Processing Unit (CPU) of the computer works at the speed of electricity which is the highest ever attainable speed.
2. **Accuracy**: The data processed by the computer is highly accurate. The programs written on the system checks and controls data before and during processing. It detects invalid data and ensures high degree of accuracy and reliability of output reports.

3. **Flexibility:** The modern digital computers can be used for a variety of purposes. e.g. online processing, multiprogramming etc.
4. **Choice of Configuration:** Wide range of peripherals are available for many computer systems which allow business organization to select those which are most suitable for its processing requirements.
5. **Storage capacity:** Large volumes of data can be conveniently stored, accessed and altered.
6. **Management information:** They can be used to provide useful information to the management for control and decision making.
7. **Data Processing:** Computer has lifted the heavy data processing constraint associated with the manual system and has opened up new avenues for planning, control and data experimentation.
8. **Volume:** Computers can store volumes of data and can retrieve the desired information quickly. This is very useful in the areas like insurance, bank accounts etc where large number of documents are handled every day.
9. **Database:** Computer facilitates the establishment of database. Such a database integrates data records and reduces data redundancy.
10. **Reduction in paper work:** The use of computers for data processing has helped the management of business organizations to cope with increasing problem of paper handling. Computers have speeded up the process and have eliminated the paper needs through the storage of data in elaborately constructed data bases and files.
11. **Reduced cost:** Though the initial investment for installing a computer is high, it substantially reduces the cost of each of its transaction. Cost reduction occurs due to processing of huge data and record keeping.
12. **Facilitates report preparation:** Computer facilitates the preparation of various types of reports required by organizational executives for the purpose of decision making and control.
13. **Reduces space requirements:** The use of computer for office activities reduces the requirements of office space.
14. **Reduces the manpower requirement:** The number of persons required for performing various organizational activities will be reduced by using a computer system.
15. **Increased ability to perform computations:** Computers perform computations with a very high speed.
16. **Diligence:** Being a machine, it does not suffer from boredom, tiredness or lack of concentration. Even if millions of computations are to be performed by a computer, it performs the calculations with same accuracy and speed.

5.2 Demerits of EDP

1. Installing the computer the technical skill and expertise in selecting the right configuration.
2. Management tends to treat computer like ordinary equipment viz. air conditioning equipment and keep themselves aloof from the system development effort. Computer pervades the working of the entire organization and management should involve itself fully during the system development effort.
3. The initial investment can be very high though this can be mitigated to some extent by the rental and tax concessions.
4. Since the lead-time of installing is long and the hardware technology is a rapidly advancing field, some of the peripherals/components may be rendered obsolete even before they are installed.
5. There is a need to obtain stand by facilities in the event of breakdown of any computerized systems. Manual systems, though slow, are vastly flexible. If the format of a report, for example has to be changed, it can be readily done by communicating the necessary instruction to the concerned staff whereas in a computerized system, this would have to go through all the stages of systems analysis and design before it is effected.

DID YOU KNOW?

1. Seagate introduced the first Hard Disk Drive (HDD) for PC's in 1979. It held 5 MB of data.
2. The first computer company to register for a domain name was Digital Equipment Corporation.
3. The technology contained in a single game boy unit in 2000 exceeds all the computing power that was used to put the first man on moon in 1969.
4. The popular programming language COBOL was invented by Admiral Grace Hopper, the first female admiral in the US Navy.
5. The computer mouse, the windowing Graphic User Interface (GUI), laser printing and the network card were all developed at one company, Xerox in Palo Alto, California.
6. Bill Gates dropped out of college (Harvard) before forming Microsoft.

6. COMPUTER NETWORK

A computer network is a collection of computer and devices connected by communication channel that facilitates communication among users and allows users to share resources with other users.



Fig. 7.8 - Computer network

6. Types of Networking

The two basic types of networks are :

1. Local Area Networks or LAN
2. Wide Area Network or WAN

6.1. LOCAL AREA NETWORK

A Local Area Network (LAN) is two or more computers directly linked within a small well-defined area such as a room, building or a group of closely placed buildings. A LAN may be made of only micro computers or any combination of micro computers and large systems.

A LAN usually consists of the following :

1. Two or more computers.
2. Peripheral devices such as printers and hard disks drives.
3. Software to control the operation of computers or other devices connected to the LAN.
4. Special cables, usually, coaxial or optic fibre, to connect the computers and other devices.
5. A plug-in board handles the data transmissions.

6.2. WIDE AREA NETWORK :

A Wide Area Network (WAN) is used to connect LAN's and nodes that are separated by wide physical distance. It is involved in transporting information from one geographic location to another. WAN allows access to database at remote sites, enabling exchange of data. The coverage of area is extremely wide as it connects computers across the globe. The data transmission rate ranges from few hundred to few thousand bits per second. This is operated on public and leased telephone lines provided by licensed common carriers or by other means such as satellite and microwave. Which are regulated by government agencies.

A. HARDWARE OF LAN

The major hardware components/devices for establishing LAN:

1. Transmission Channel.

2. Network Interface Unit or NIU
3. Servers
4. Workstations



Fig. 7.9 - Hardware of lan

B. SOFTWARE FOR LAN

LAN operating system is required to operate on the LAN system. It has basically two aspects:

1. Server Software
2. Workstation Software

LAN operating system facilitates :

1. Sharing of expensive resources, example, printer, storage space, etc.
2. Security of data
3. Connection to other network.

7. INTERNET AND INTRANET

The term internet is used to describe thousands of computers, spanning over more than 65 countries. These computers are connected together by means of the networking principles thus enabling a person on one side of the earth to communicate with another person stationed in another remote corner of the earth. The internet is transitory, ever changing, reshaping and remoulding itself.

There are four basic building blocks to the internet namely hosts, routers, clients and connections. Data is sent from one computer to the other in the form of a "packet". A packet consists of the data to be transmitted along with the return (the location from where the data is sent) and destination address (the location to which the data is to be transmitted).

A router is a special device that is generally placed at key points on the internet for regularizing the flow of data packets. It acts like a traffic policeman at an intersection of hundreds

of streets, to regulate the traffic. The router basically reads the destination address on the packets being sent by the source computer and then forwards the packet to the appropriate destination. In certain cases the data will travel through several routers before reaching its ultimate destination.



Fig. 7.10 - Internet

7.1. Connections

This term describes the method of connecting computers to internet. The different types of technologies that are used for these connections are:

1. Dial up phone lines
2. Fiber optics
3. ISDN
4. Frame Relay
5. Satellite Links.

Internet should not be confused with Intranet. Intranet is a private network within a company or an organization. An intranet may use same kinds of software that is found on the



Fig. 7.11 - Staying Connected

internet. An intranet is essentially used to exchange confidential information between the officials at certain level and information that is not meant to be shared with others in the rest of the organization's overall network.

7.2. Requirements for connecting to internet

To connect to internet, you need to have the following:

1. A computer system with software like Microsoft Internet Explorer or Netscape Navigator loaded into it.

2. A telephone line. It will be better to have a dedicated telephone line i.e., a line exclusively for your internet connection only.

3. A Modem (modular-demodulator) is an electronic device that converts digital data from computers into signals. These signals can be transmitted over a normal telephone line. At the receiving end, another modem converts the signals back into digital data understood by computers. Modems can be internal, i.e., inserted in a slot on your computers motherboard or external, i.e., fitted externally.

4. To have access to internet an account must be opened with Internet Service Provider (ISP) for a fee. Some of the ISP's are BSNL, TATA, Airtel & Reliance.

7.3 Basic Internet Terms

Before you start using (browsing/ surfing) the web, it is necessary for you to understand the following terms and their meanings specially in connection with the internet:

1. Home Page : It is the first page that you would see on the website, also known as the welcome page. It is from here that you would start the navigation to various other pages of the site.



Fig. 7.12 - Home page

2. Hypertext and Hyperlinks : Information on the web is made available in the form of hypertext. It is a method of presenting information wherein some portion is highlighted. When



Fig. 7.13 - Hyper link

this highlighted portion is selected, it displays more information on the topics that you choose. The highlighted items selected by you are technically called "Hyperlinks" because it links to another web page when clicked.

3. Internet Protocol (IP) : It is responsible for addressing and sending data from one computer to another computer.

4. Multimedia : At the heart of the web is the ability to display multimedia information, such as images, audio, video, animation and other multimedia data types.

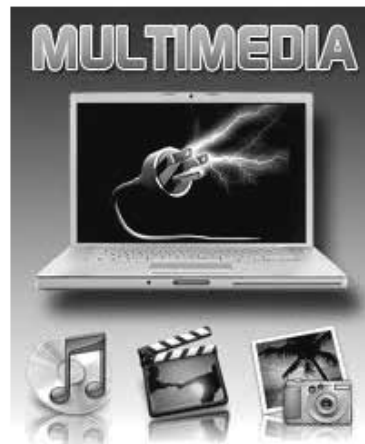


Fig. 7.14

5. Transmission Control Protocol (TCP) : It uses a set of rules to exchange messages with other internet points at the information packet level.

6. Web Browser : It is a software application that resides on your PC and can display text, images and multimedia data found on different web pages. It allows you to specify a web page, navigate using links and bookmark your favourite web pages. The commonly used web browsers are Internet Explorer , Netscape Navigator and Mozilla Firefox.

7. Web Server : A web server refers to a location (computer) on the internet that contains information in the form of web pages. Technically speaking, a web server means a computer on the internet having the capability to run software.

8. Web Site : A Web site comprises of a collection of web pages that may be maintained and updated by an organization like a Government or University department, a business house, a



Fig. 7.15 - Website

research institution etc. Even an individual can create and maintain his/her own web site to promote certain ideas. The information on a web site is stored in the form of a series of files that may be stored on one or more computers. e.g. www.consumer.tn.gov.in

9. Web Page : A web page refers to a document on the web. Web pages can be used to display written text, show pictures, play music/sound effects and run videos. Hyper Text Markup Language(HTML) must be used to create web pages.



Fig. 7.16 - Webpage

10. HTML (Hyper Text Markup Language) : A website can have one or more pages. The information on the web pages is put in the form of specially coded language called HTML.

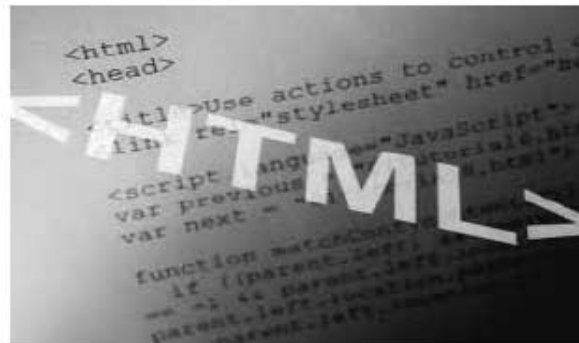


Fig. 7.17 - HTML

11. Net Etiquette : Some of the net etiquettes :

1. Don't disclose personal information to unknown persons.
2. Never respond to strangers.
3. Use good language.
4. Never open spam mails.
5. It is better for children to browse under parental supervision.
6. Never click on undesirable links.

12. Information Retrieval : One of the most commonly used services on the net comprises retrieval of information about various topics of interest. This retrieval (getting) of information is made possible through the World Wide Web (popularly called WWW or W3).

13. E-mail

The internet facility used to the maximum is e-mail. It involves writing messages on a computer and transmitting them to another computer so that the addressee can read them, thus saving paper, time, energy and cost. In fact, it can be said that e-mail is the essence of all communication on the internet. Practically, everyone with internet access does have an e-mail account.

The following fields are displayed while composing mail :

1. Carbon Copy (CC)
2. Blind Carbon Copy (BCC)
3. Subject
4. Attach a file
5. Text Alignment Icons
6. Send
7. Save as drafts
8. Cancel / Discard

14. News Groups (usenet) : The internet provides a major avenue to communicate with large groups. Popularly, referred to as “Newsgroups”, this service is technically called Usenet and



Newsletter Production
A MasterNewMedia Guide

Fig. 7.18 - Usenet

comprises a distributed bulletin board system. The information (news) shared by usenet groups can be “unmoderated” (unedited) or “moderated” (edited).

15. Telnet : It is a text-based internet service that connects you to a remote host (server). Using a special protocol known as the Network Terminal Protocol (NTP), it enables you to log on to another computer on the internet and use its resources as if they existed on your own machine. To use this service a valid log in and user password are required.

16. Chat : Internet Relay Chat (IRC), a multi- user and multi-channel chatting net allows users to communicate in real time. Chatting through IRC is in the written form, i.e., while communicating

with some one, you type your message and the receiver responds (types back) with his or her comments. In short, it is a form of instant talking, almost like a telephone conversation but in a written form.



Fig. 7.19 - Chat

17. E-commerce : E-Commerce means doing business online. It refers to any manner of conducting business on line by an individual/organization. As part of e-commerce, large organizations also send data from the internet to conduct research and plan their marketing strategies globally. With credit card becoming more popular along with computerized banking services, payment for service through internet is becoming very easy.

18. Employment Generation : Job placement agencies and employers have started increasingly



Fig. 7.20 - Job monster.com

to use internet as a source of recruitment by advertising on the net to fill up vacancies. Some of the examples are: Jobmonster.com and Jobonnet.com

19. Medicare : Doctors now increasingly use the internet to know the latest treatment techniques to benefit their patients. Hospital sometimes use video conferencing to provide on-line guidelines for conducting complicated surgeries.



Fig. 7.21 - Medicare

20. Online Services : It includes online shopping, payment of bills, online booking etc through the use of debit/credit cards

21. Entertainment : Internet now gives you unlimited opportunities to watch latest films, T.V programs, listen to music and also download music e.g music can be downloaded from 123musiq.com



Fig. 7.22 - Entertainment

22. Word Wide Web (WWW) : The World Wide Web is a collection of million of files stored in thousand of computers (called Web server) all over the world. Using WWW a user can download files, listen to sounds, view video files and jump to other documents on or Net sites by using hypertext links.

23. Educational Opportunities : Universities/ educational institutions create their own web site which provide extensive information ranging from courses available to credit prices, course fees, details of programs leading to various degrees and career planning services. In recent years students are taught through the services of virtual classroom and video conference etc.

7.4 Impact of Internet on society :

The most important thing which Internet has done is that it has brought people of world very close to each other. Communication has improved tremendously. It used to take 15 days for a letter to come from U.S.A, it now takes 15 seconds to send an e-mail to any where in the world. This has made a very significant difference to the approach of people towards computers too.

7.5. Crime on Internet (Cyber Crime)

Most of the crimes on the internet are related to breaking codes of various information available on the net. One can crack password of somebody's credit card and encash money. The other is of spreading virus, wrong and inflammatory information. All these acts are punishable once they are detected by cyber crime officials.

8. Social Networking

Social networking has opened up plethora of ways to communicate. In today's inter connected world social networking helps to stay in touch with relatives, friends, colleagues, etc. The practice of social networking has come to co-exist with the conventional method of

communication (such as letters, phones, e-mail). The unique feature of social networking is that it allows the user to stay in touch with his/her friends and also to connect with friends/colleagues with whom he/she has lost contact, through communities or through individual search. Apart from this it helps the user to seek/ share information through websites which enables social



Fig. 7.23 - Social networking

networking like Facebook, Twitter, Orkut, LinkedIn, etc. However, utmost caution must be exercised by the users while using social networking sites in terms of security, usefulness and the time spent.

9. E-MAIL

A. Introduction : During the 1980's e-mail became one of the main stream tools used by business for their internal networks. From the 1990's, internet e-mail has quickly gained ground as a business tool and as a person to person communication method.

Today, sending regular mail (referred to as snail mail) can be troublesome. Often, it is required to write out the letter, address and stamp the envelope and bring the letter to the post office. But in the case of e-mail, the case is completely different. E-mail is sent to the destination at a faster rate without any postal service.

B. Email Address : Like real mail, sending e-mail requires the address of the individual or company who is to receive the mail. Unlike real mail, an e-mail address is fairly simple, composed of only two parts.

The first part of the e-mail address is the users account name, at the receiver's end. Some Internet Service Provider (ISPs) allow the user to pick a user name others will follow a set pattern, like the first name followed by the first letter of their last name or perhaps even a number.

The second part of the e-mail address is the name of the server. The convention for naming the e-mail address is: `username@servername`, For eg : `consumer@tn.gov.in`

C. Sending an email : Can a person send email to just anyone? No. In order to send an email to someone, we should know his or her email address. Just like we need to know a street address in order to send a letter to someone, email functions in the same way. Additionally, we cannot send email to someone who does not have an email account somewhere. While most of the

people in this country and abroad have a street address, only a small percentage of the total human population has access to email. However, today, millions of people all over the world have an email address on the internet and email users grow rapidly every year as the internet becomes more accessible. Companies like Google, Yahoo, Hotmail, etc. provide free email services and hence people register their name with these companies and are benefitted by the services provided by them.

D. Receiving an email : A person with a valid email address can receive mails that are sent by different persons and organizations. Generally, emails first reach the respective ISP and it is stored in the appropriate inbox. Inbox is a folder where the received emails are stored and each user has an unique inbox area.

E. Working with attached files : Files can be attached to messages using the "Attach File" option provided by the software. Generally all types of files (text files, document files, executable files, sound files, picture files, HTML files) can be attached and sent to different users at different locations.

On the other hand, if a user receives an attached file, he can save the attached file to the local folder using the save ? attachment commands.

F. Address Book : The basic idea of e-mail technology is communication. It would be necessary for a person to communicate with his friends, relatives, business associates, etc., to do this, the user requires the e-mail addresses of other persons. Every time the user has to type the e-mail address of the receiver in the 'To' field, which is a tiresome and error prone task. Hence, the user can store these addresses in the address book so that it automatically appears in the 'To' box when the first letter of the sender's email id is typed.

POINTS TO REMEMBER

➤ **DATA**

- Data are raw facts or figures submitted as input into the computer for processing and the information is the output from the computer after data processing as per the user's designs.

➤ **Types of data :**

1. Qualitative
2. Quantitative
3. Numerical
4. Character and string

➤ **DATA PROCESSING :**

- Data processing can be defined as the operation wherein the raw data submitted as input into the computer and is converted into suitable information according to the instructions laid by the user.

➤ **Objectives of data processing :**

1. Effective information

2. Storage and retrieval
3. Improved information
- Modes of data processing
 1. Single user
 2. Multi - user
 3. Batch processing
 4. Multi programming
 5. Multi processing
 6. Online and real time processing
 7. Time sharing concepts
 8. Distributed system

➤ **Hardware and Software**

Hardware: The physical component that make up the computer systems form the hardware.

Software: The instructions and the commands which are fed into computer and which are responsible for data processing are called as software.

➤ **Types of software**

1. System software
2. Application software

➤ **Role of computers in office**

1. Payroll systems
2. Sale monitoring and analysis system
3. Office automation
4. Accounting and financial control system
5. Inventory management system
6. Bank, insurance, taxing system
7. Stock, brokerage system
8. Managerial and administrative system
9. Process control system
10. Library and information system

➤ **Merits and De-merits of EDP**

• **Merits**

1. Speed
2. Accuracy
3. Flexibility
4. Choice of configuration

5. Storage capacity
6. Management information
7. Data processing
8. Volume
9. Database
10. Reduction in paperwork
11. Reduced cost
12. Facilitates report preparation
13. Reduces the space requirement
14. Reduces the man power requirement
15. Increases ability to perform computation
16. Diligence

➤ **Demerits**

1. Grueling and expensive task of system analysis and design
2. Management tends to treat computers like ordinary equipments
3. Initial investment can be very high
4. Long time for installation and rapidly advancing hardware field
5. No standby facilities in the event of breakdown of any computerized system

➤ **INTERNET**

- The term internet is used to describe thousands of computers spanning over more than 65 countries. The internet is transitory, ever changing, reshaping and remodeling itself.

➤ **Computer Network**

- It is a collection of computer and devices connected by communication channel that facilitates communication among users and allow users to share resources with other user.

➤ **Types of Networking**

1. Local Area Network or LAN
2. Wide Area Network or WAN

➤ **Hardware of LAN**

➤ **Internet and Intranet :**

- Intranet is a private network facility. Inside the organisation for the executives to exchange confidential information.

➤ **Requirements for connecting to internet**

1. A computer linked with software
2. A telephones connection
3. Modem
4. An A/c with ISP

➤ **Basic internet terms**

1. Home Page
2. Hyper text and Hyper links
3. Internet Protocol (IP)
4. Multimedia
5. Transmission Control Protocol (TCP)
6. Web Browser
7. Web Server
8. Web Site
9. Web Page
10. HTML
11. Net etiquette
12. Information retrieval
13. E-mail
14. News Groups
15. Telnet
16. Chat
17. E-commerce
18. Employment Generation
19. Medicare
20. Online Services
21. Entertainment
22. Educational Opportunities

➤ **Impact of Internet on Society**

➤ **Crime on Internet**

➤ **Social Networking**

➤ **E-mail**

1. E-mail Address
2. Sending an E-mail
3. Receiving an E-mail
4. Working with attached files
5. Address Book

QUESTIONS

OBJECTIVE TYPE :

I. Choose the correct answer: (10 marks)

1. The word Data is the plural of the word _____ which means raw facts or data.
 - a. Data Processing
 - b. EDP
 - c. Datum
 - d. Hardware

2. Character and String data consists of _____
 - a. Integer values
 - b. Quantitative data
 - c. Alphabets
 - d. Qualitative data

3. The physical components that make up the computer system forms the _____
 - a. Software
 - B. Monitor
 - c. Hardware
 - d. C.P.U

4. _____ is a set of programs which pertains to the function of the computer.
 - a. Application software
 - b. System software
 - c. Internet
 - d. LAN

5. One of the types of application software is _____
 - a. Pay roll system
 - b. Customised Program
 - c. Transmission channel
 - d. Workstation software

6. Information such as images audio, video and animation are displayed in
 - a. Internet Protocol
 - b. Multimedia
 - c. HTML
 - d. None of the above

7. The major hardware components for establishing LAN is _____
 - a. ISDN
 - b. Satellite Link
 - c. Modem
 - d. Network Interface Unit (NIU)

8. E-Commerce means doing _____ online.
 - a. Marketing
 - b. Advertising
 - c. Shopping
 - d. Business
9. Information on Web is made available in the form of _____.
 - a. Hyperlink
 - b. Hypertext
 - c. Hypertext Mark Up Language
 - d. Web Page
10. A person with valid _____ can receive mails that are sent by different person and organization.
 - a. E-mail address
 - b. Password
 - c. Address Book
 - d. Attached Files

Answers:

1. (c) Datum
2. (c) Alphabets
3. (c) Hardware
4. (b) System Software
5. (b) Customized program
6. (b) Multimedia
7. (d) Network Interface Unit (NIU)
8. (d) Business
9. (b) Hypertext
10. (a) E-mail address

II. Write the answer in One or two words

1. What is a set of programs called?
2. Name the program written to suit the needs of the user?
3. In which form is the data sent from one computer to the other?
4. What is the other name for Home page?
5. In order to get the Local Area Network (LAN) how many computers are directly linked?
6. Name the electronic device that converts digital data from computers into signal.
7. What is the abbreviation for HTML

8. Name the term which represents collection of millions of files stored in thousands of computers all over the world.
9. During which year did e-mail become one of the main stream tools used by business for their internal network?
10. What is the other name for machine code?

Answers:

1. Software
2. Application software
3. Packet
4. Welcome page
5. 2 or more
6. Modem
7. Hyper Text Markup Language
8. World Wide Web (WWW)
9. 1980
10. Object program or Object Code

PART-B

III. VERY SHORT ANSWER

Answer in five lines

1. What are the types of Data? Give examples.
2. Enumerate the objectives of data.
3. What is Hardware?
4. Write a short note on LAN
5. What are the requirements for connecting to the internet?
6. What is Hypertext and Hyperlink?
7. Write a short note on Web browser.
8. List out the net etiquettes to be followed.
9. What is E-mail?
10. Write a short note on the impact of internet on the society.
11. Write a short note on Social Networking.
12. Write a short note on E-commerce.

PART - C

IV. VERY SHORT ANSWER

Answer in One page

1. Explain the modes of data processing?
2. Explain the types of software.

3. What are the merits of EDP?
4. What is E-mail and explain the terms
 - a. E-mail addressing
 - b. Sending E-mail
 - c. Receiving E-mail
 - d. Working with attachment

PART - D

V. ESSAY TYPE QUESTIONS

Answer within 3 pages

(20 Marks)

1. Explain the components of EDP and list out its merits and demerits?
2. What is Data processing and what are the objectives and modes of data processing?
3. Explain the basic terms of internet (any 20).
4. Explain the role of computers in office.

ACTIVITY

Create an e-mail id, (if you do not have one) and send a mail to your teacher wishing him/her on the occasion of Teacher's day. Submit the hard copy of the mail sent.

8. OFFICE MANAGEMENT SYSTEMS AND ITS CONTROL

LEARNING OBJECTIVES :

- *To know the various modern office procedures relating to Personnel Management and PR.*
- *To gain an insight on Auditing and Income Tax*

Introduction - Meaning of procedures - Definition - Benefits and limitations of procedures - Characteristics of a sound procedure - Guidelines for the formation of procedure - Flow of work - advantages of straight line flow of work - Difficulties in the flow of work - Analysis of flow of work - Office manuals - Need for office manuals - Types of office manuals - Principles of office manuals - Steps - Preparation, writing of office manual - Revision and distribution of office manual - Advantages of office manual - Disadvantages of office manual - Personnel management - Job Analysis - Job description - Job specification - Job Evaluation - Importance - Limitations of job evaluation - Work simplification - Advantages, principles & steps - Public relation - Public relation & publicity - Definition of Public relation - Role of Public relation - Functions of Public relation manager - Qualities of Public relation manager - Auditing - Definition - Auditor Definition - Advantages & Limitations of auditing - Qualification of Auditor - Duties of Auditor - Income tax - Present Act - Definition of Assessee, Previous year, Assessment year and gross Total Income.

Introduction

The service provided by an office literally extends to all the departments of the organization. Apart from disseminating the information to the concerned departments, it also procures the required stationery, forms etc and performs secretarial work on behalf of all the departments. In order to carry out these tasks effectively it has to device a procedure.

1. MEANING OF PROCEDURE WITH DEFINITION

According to Carl Heyel, “A procedure is a series of logical steps by which all repetitive business actions is initiated, performed, controlled and finalised. A procedure establishes what action is required?, who is required to act?, and when the action is to take place? Its essence is laying down the chronological sequence and its implementation is translated into results or actions.”

A procedure is a planned sequence of operations for handling recurring business transactions uniformly and consistently. It is a series of operations directing towards achieving a particular objective, such as placing the order, receiving the goods and inspection of the same. Every system is composed of a number of procedures. For instance, a pay roll is made up of a network of procedures for determination of wage rate, calculation of time spent on the job, wages and subsequently preparation of pay roll.

1.1 Benefits of Procedures

The importance of systems analysis has gained so much of importance that there is now a strong trend to view an entire organization as one master system, consisting of separate system

for selling, credit, control, accounting, handling of personnel and carrying out other work sequences. The contribution of procedures to management effectiveness is as under:

1. **Procedures provide the sequence of action :** To perform any activity, every employee is instructed to follow a definite track. It minimizes delay and errors in the smooth flow of work.
2. **Economizes the uses of resources.** This is possible due to increase in efficiency and elimination of wasteful motions, and delays.
3. **Facilitates coordination.** Good systems provide for coordination of different procedures necessary to perform a work. They can also serve as the basis for achieving coordination among different sections of the organizations.
4. **It serves as the basis of control.** It provides mechanization for comparison of actual performance with standards and thereby facilitates correction of deviations.
5. **Training systems can be used to train the new employees.** Employees can be made to understand the details of their jobs easily, if they know the systems and the relationship of their jobs to various systems.
6. **Ensures smooth operations.** The primary objective of office procedure is to perform the office operations effectively and economically. This is achieved by simplifying the procedures, eliminating unnecessary business forms and records, avoiding duplication of activities and mechanizing the routines whenever possible to achieve economy and efficiency.

1.2 Limitations of Procedures

Office procedures suffer from the following limitations:

1. **Limitation of planning.** A procedure is no better than the planning that goes into it. Therefore, a procedure must be planned by doing sufficient ground work and it must be given a trial before it is put into practice. A procedure must be kept up to date because it may become obsolete due to changes in the organization.
2. **Limitation of rigidity.** A procedure may tend to be rigid as it represents 'one best way of doing work'. Every procedure must incorporate an element of flexibility and should not discourage initiative from the employees.
3. **Limitation of situation.** A procedure may not work in all situations. It may fail to handle unusual situations.
4. **Limitation of integration.** Different procedures are inter - dependent requiring their integration for achieving the objectives, but integration of system is a very difficult task.

1.3 Characteristics of a Sound Procedure

A well designed procedure should possess the following characteristics:

1. **Efficiency** : A procedure is said to be efficient if it achieves the desired result by using the minimum time, effort and equipment. The value of output will be greater than the value of inputs.

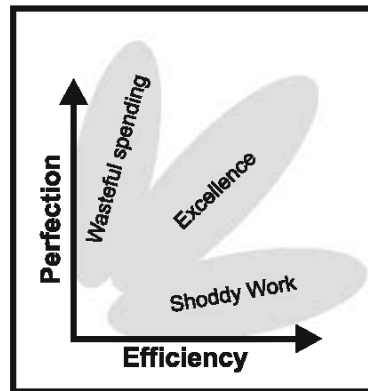


Fig. 8.1 - Efficiency/Perfection graph

2. **Effectiveness** : A procedure is said to be effective if it accomplishes its goals within the constraints imposed upon it. It should ensure economy in the office operations.
3. **Simplicity** : A procedure should be simple to understand and follow. It may not be complex to be good. It should be so designed that it fits into the organizational requirements.
4. **Consistency** : A procedure should ensure consistent results every time, otherwise it will be devoid of reliability or dependability. It should cause minimum number of mistakes.



Fig. 8.2 - Consistency

5. **Flexibility** : A procedure must be well defined and structured. It should not be so rigid that it discourages innovative ideas. It should be sufficiently flexible to absorb changes and to deal with exceptional problems.



Fig. 8.3 - Flexibility

6. **Acceptability** : A procedure should also be acceptable to those who are to use it. Therefore, a procedure should be designed keeping in view the human element.

1.4 Guidelines for the formation of procedures

The person responsible for the formulation of procedures should adhere to the following guidelines:

1. The purpose of the work should be determined, because the knowledge of the purpose is necessary for the formulation of procedure.
2. Each step in the procedure to be formulated should be carefully analyzed in order to justify its purpose.
3. Each step in the procedure must advance the work and there should not be delay while doing the work
4. It should avoid duplication of work.



Fig. 8.4 - Formation of procedure

5. It should minimize paper work
6. It should help in reducing work time.
7. It should reduce unnecessary checking
8. It should facilitate smooth flow of work without bottle necks.
9. It should make the best possible use of specialization.

2. FLOW OF WORK

The flow of work refers to the

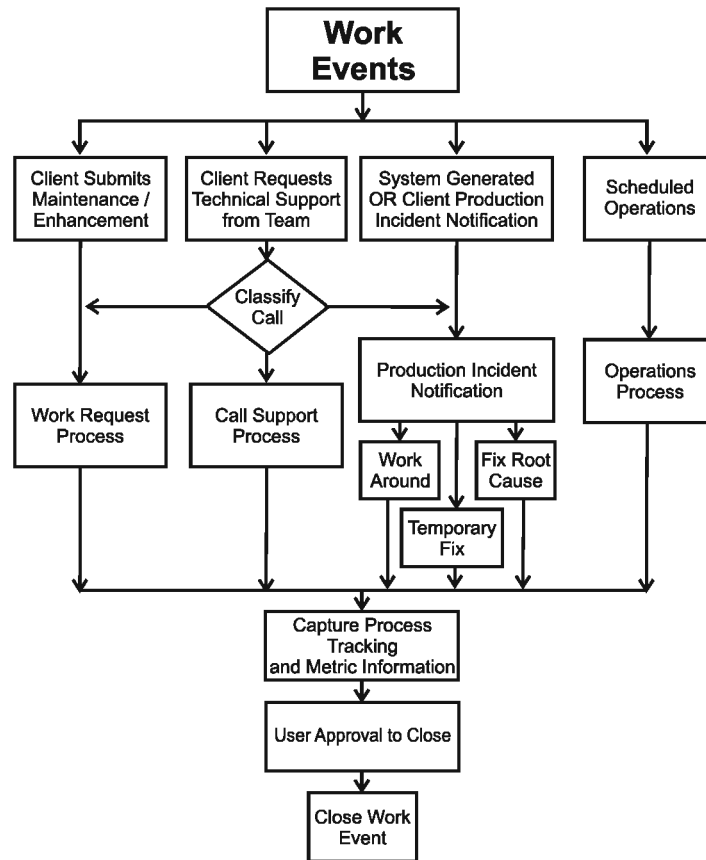


Fig. 8.5 - A sample chart of flow of work

1. ways in which the work moves from one operation to another
2. the quantity of volume of work going through it
3. the rate at which it moves from one operation to another
4. smoothness of its passage.

Every clerk must be supplied with sufficient work to keep him continuously employed throughout the day. Otherwise, efficiency will be affected due to wastage of time. In order to avoid wastage of time and the resultant low efficiency, management must tackle the problem of flow of work with great care.

In the words of Leffingwell, “in controlling output, the first and most important consideration is to handle work so that it shall flow steadily without any interruption; that is, velocities at all points should be equal and uninterrupted.” Thus, the flow of work should be planned in such a way that there is a constant and steady flow of work and that there is no wastage of time due to interruption in the flow.

The manager should analyze and plan the proper flow of work, so that it flows smoothly at the desired speed without any interruption.

2.1 Advantages of straight line flow of work

The flow of work should be in a forward direction with as few backward movements as possible. If this principle is not observed, there will be wastage of time, effort and delay in the flow of information. In view of this, work must always move forward. This will result in following benefits:

1. As there is no back-tracking of work, the speed of work will increase
2. Files are handled in a systematic manner and because of this, they are not likely to be misplaced or lost.
3. There is no need for the movement of executives and clerical staff from their desks to the places where they want to send communications. This increases their efficiency.
4. As the work moves in a straight line, the work of the messenger is reduced considerably.

2.2 Difficulties in the flow of work

The factors which make it difficult to get an ideal flow of work are:

1. **Unequal volume of work :** Generally, the office gets unequal volume of work during the day and because of this, it will be difficult to get an ideal flow of work for example, generally, the first mail received by the office is heavier than the mail received later during the day and thus, there will be fluctuations in the volume of work handled by the mailing section. There will thus be interruption in the steady flow of work.
2. **Interruption to work:** It affects the ideal flow of work. Interruption in work may occur due to lack of materials or information required for work, change of work due to poor planning,



Fig. 8.6

or change in planning or callousness on the part of the manager or indifference or lethargy of the employees, or disturbance caused by visitors, etc.

3. **Unequal time required for different operations:** it may be possible that different operations may require different span of time for their completion. For example, a person may take 5 minutes to perform an operation for which somebody else might take only 2 minutes.

4. **Lack of standards:** Steady flow of work may also be affected if the work to be done by the individual clerks is not equal and no standards are fixed. In the absence of standards, some clerks will be over burdened with heavy work while others may have less work.
5. **Lack of planning and scheduling:** If the office manager does not plan and schedule the work before hand, it may be possible that important work may not be done quickly or may not be done within the allotted time. This may ultimately affect the steady flow of work.
6. **Faulty layout :** Steady flow of work may be affected if the layout of the office is not made according to a well devised plan. Criss crossing and back tracking procedure will affect the flow of work.

2.3 Analysis of flow of work

In order to overcome these limitations, there is a need for the office manager to analyze the flow of work properly. The office manager has to prepare office layout charts and flow process charts. Office layout chart analyses the flow of work throughout the office. A flow process chart may be defined as a “graphic representation of the sequence of all operations, transportation and inspection delays occurring during a process or procedure and also includes information considered desirable for analysis such as time required and distance marked.” The flow process chart helps in simplifying the work procedure in the office systems and routines due to which, it is known as “Work Simplification Chart.”

3. OFFICE MANUALS

3.1. Meaning of office manuals

Controlling office activity is an important function of office management. Controlling becomes a difficult task in a large organization with a number of departments, divisions or branches. The large size of the organization, with a large number of employees, makes it



Fig. 8.7 - Office manual

compulsory to put policies, regulations, functions, systems, procedures and methods, in writing, to guide and control employees. An office manual can be described as a written record of information and instructions regarding policies, regulations, functions, systems, procedures and methods framed with the view to guide the efforts of the employees in the organization. In other words, an office manual is a guide book containing enough guidelines necessary, for the highest performance of the job.

3.2. Need for office manuals

Office manuals are needed for a variety of reasons, more important of which have been outlined below :

1. **Avoids Duplication.** Office manuals are prepared with a view to eliminate the need for constant repetition of instructions. This saves time since matters are disposed of without reference to the higher levels of the organization.
2. **Standardisation of Instructions.** Instructions are standardised so that there is uniformity in the implementation of policies, regulations, procedures and methods. Such uniformity is needed to give a fair deal to every employee in the organization.
3. **Fixation of Responsibility.** Office manuals fix responsibility for performing duties. Once instructions have been issued in book form, each employee can be held responsible for the manner in which they are carried out.
4. **Aids Employee Training.** Manuals are prepared to aid training, new and old employees. Established systems, procedures and duties are available in definite and compact form to the new employees. They prove useful for giving refresher courses to old employees.

3.3. Types of office manuals

Office manuals are of many types and may be grouped into five broad categories. They are:

1. Policy manual
 2. Organization manual
 3. Administrative practice manual
 4. Departmental practice manual
 5. Multi purpose office manual
1. **Policy Manual :** It can be described as a definite course of action or a principle of procedure. Thus a policy defines the limits within which activities are to take place. Thus, a policy manual states broad managerial actions that are likely to take place. It therefore, contains decisions, resolutions and directions of the Board of Directors stating the policies of the company.
 2. **Organization Manual :** Organization manuals are an integral part of the organization charts. An organization manual can be defined as a written record of details regarding the description of various types of positions, their inter-relation and their authority and responsibility of each such position. In a large organization, there would be separate sections of the organization manual, each dealing with a specific department or even a section of a department. The organization manual represents the company as a whole and is an aid to determine the procedures for different departments.
 3. **Administrative Practice Manual :** It can be defined as a manual which contains procedures that affect all departments. Standard procedures or methods are explained in

this manual to carry on the work of the organization. This manual provides an overview which is to be used in each department and forms the basis for departmental practice manuals. The subject matter of administrative practice manuals can be education and training of employees; personnel and public relations; instructions regarding correspondence and reports; and instructions for preparing and administering the budget.

4. **Departmental Practice Manual** : It can be defined as a manual that deals with the internal policies, organization and procedure of an individual department. Thus, its scope is more limited than other manuals. In this case, every department is charted, and the organization chart is often accompanied by a divisional, departmental or sectional writer.
 - a) **Types of Departmental Practice Manuals** : There are many types of departmental practice manuals, each covering a different type of activity. Some of the common manuals are:
 - i) **Mailing Manual** : A mailing manual gives detailed instructions in all phases of handling both incoming and outgoing mail.
 - ii) **Filing Manual** : A filing manual is for the requirements of proper filing and contains such rules and regulations as may seem desirable. It facilitates supervision, aids in training new workers, standardizes filing and speeds up filing work.
 - iii) **Correspondence Manual** : This manual contains instructions regarding handling of correspondence, tone and structure of letters, opening and closing of letters, inter department correspondence, punctuation, words, sentences and phrases, the appearance of letters and the supervision of correspondence. The correspondence manual aims at standardising the correspondence work of a large organization.
 - iv) **Communication Manual** : A communication manual attempts to guide employees in selecting a suitable communication service which is the most efficient and least expensive to the organization. For example, where to use courier service, how to use it and so on.
 - v) **Procedures and Systems Manual for Computers** : In those organizations where computers have been installed, procedures and systems manual for computer use must be prepared. Such a manual should specify how efficiently the computer can be used and to what purpose.
- 5) **Multi Purpose Office Manual** : Multi- purpose manual serves as a hand book for office employees. It usually combines the essential parts of various manuals which are used by a large number of employees. It offers the following advantages:
 - i) It explains personnel policies, rules and regulations to new as well as old employees.
 - ii) It eliminates friction, resentment and misunderstanding among workers and management as everything is defined precisely.
 - iii) It also explains to outsiders as to what the organization stands for.

3.4. Principles of office manual preparation

The following principles should be observed in preparing a manual:

1. **Centralization** : Authority and responsibility for the office manual programme should be centralized.
2. **User specification** : The level of the employee who is to use the manual is to be specified.
3. **Preparation of Distribution List** : This ensures distribution of manuals among those who are to have them.
4. **Language** : Language used should be simple and direct.
5. **Arrangement** : The material should be arranged in a simple manner without much of complication.
6. **Indexing** : The matter should have proper cross referencing and indexing.
7. **Pictorial Representation** : It should make use of charts, diagrams, etc wherever required.
8. **Revision** : Manuals should be revised periodically and changes should be highlighted.
9. **Audit** : Periodic audit should be carried out.

3.5. Steps in preparing office manuals

Office manuals should be prepared with great care. In order to prepare office manuals properly, the following procedure is suggested:

1. Define the subjects to be covered by manuals.
2. Organize a committee to prepare the manuals.
3. Determine the number of manuals to be prepared.
4. Prepare the questionnaires necessary for the study of the flow of work within each department and of the job analysis of each position.
5. Assemble the data of questionnaires with clarity and record the same under proper headings.
6. Study the data to determine overlapping of jobs or duplication of functions.
7. Prepare and edit the manuals.

3.6. Writing the office manuals

In drafting the office manuals, the following principles should be observed:

- 1) Simple, correct and direct language should be used keeping in view the users.
- 2) The objective of a manual must be clearly stated along with the policies and objectives of the organization.
- 3) The “Command” style should be used.
- 4) The ideas should be expressed in a positive manner.

- 5) The directions should be brief.
- 6) The manuals should be broken in small sentences.
- 7) Proper use of underlining should be made to emphasize the importance of a term, a sentence or policy, etc.
- 8) Paragraphs must be built around a single idea to avoid confusion and overlapping of ideas.
- 9) Manuals should be revised as frequently as needed.

3.7. Revision of office manuals

Manuals must be revised from time to time. This is necessary to keep them up to date. In revising manuals, the following factors must be kept in mind:

- i) The responsibility of revising a manual rests on the department that created it.
- ii) It is necessary to revise the manuals as frequently as practicable.
- iii) Where no provisions have been made to revise manuals and the responsibility of revising them is not fixed, manuals should be discarded.

3.8. Distribution of office manuals

Office manuals are useless unless they are properly distributed amongst employees for whom they are meant. In fact it is they who would be responsible for carrying out the instructions and ideas given in the manuals. Organization manuals may be distributed only amongst the major executives and in rare cases amongst those with lesser responsibility. The different departmental practice manuals should be distributed to departments and employees directly affected by them.

3.9. Advantage of using office manuals

The use of office manuals offer many advantages to the management as well as the employees. Some important advantages of office manuals are as follows:

- i) **Economy** : Manuals bring about economy in functioning. Routine matters are not referred upwards for decision. Besides, the best routines for work are described with exactness. Thus, a lot of executive and other time is saved.
- ii) **Placement of responsibility** : Manuals define responsibility for work accomplishment which is the basic principle of successful management. Thus, errors also get eliminated.
- iii) **Standardisation of procedures** : The working of different departments and their work methods are studied and analyzed carefully at the time of preparation of the office manuals. Thus, the work methods can be standardised to assure smoother flow of work, elimination of duplication of work and overlapping of functions.
- iv) **Aids training** : New employees can be trained with great ease since manuals indicate simple and clear instructions for work. The new entrants must consult manuals and seek a brief guidance, where necessary, to do work.
- v) **Greater co-operation** : Manuals knit the organization thoroughly since they are standardized reference guides for work procedures. Different persons working in different

departments know each other's problems well. This leads to a greater cohesion and co-operation among departments.

- vi) **Ease in inter department transfers :** Since manuals contain standardized procedure for similar work in different departments, inter department transfers do not create any problems. In fact in most cases, transfers may bring about greater efficiency by removing monotony caused by working in the same department for a long time.

3.10. Disadvantages of using office manuals

Office manuals are not without their disadvantages. In fact the utility of manuals for any organization must be evaluated in terms of their disadvantages. If the advantages outweigh the disadvantages, there is a definite case for having the manuals in the organization. Some important disadvantages, which must be considered while evaluating the use of manuals, are as follows:

- i) **Cost of preparation :** Preparation of manuals is a very costly exercise consuming a large amount of executive time; and also a large amount of money may be spent on getting them printed or cyclostyled.
- ii) **Cost of keeping up to date :** Cost of keeping manuals up to date may be very high in most cases.
- iii) **Restrains individual initiative :** Most manuals tend to lay down fixed standards for work methods. This, therefore, introduces rigidity and consequently individual initiative is restrained.
- iv) **Cost of audit of office operations :** It is necessary to vouch whether manuals are actually used, otherwise all the costly time and money spent on their preparation would go waste. This process of audit of office operations has its own cost.

4. PERSONNEL MANAGEMENT

4.1. Meaning

Personnel management which is concerned with the management of personnel in the organization involves many activities and functions. One of the important objectives of personnel

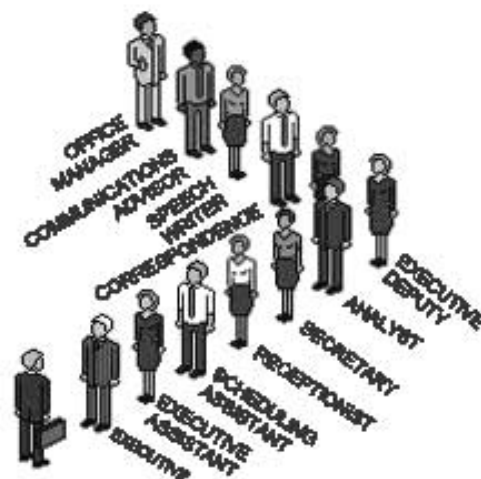


Fig. 3.8 - Managing personnel.....

management is to maintain harmonious human relations between workers and management so as to enable them to contribute their maximum to the effective working of the organisation.

According to Edward B. Flippo, "Personnel management is planning, organizing, directing and controlling of the procurement, development, compensation, integration and maintenance of people for the purpose of contributing to organizational, individual and social goals". Thus, personnel management is responsible for several activities and functions and helps the management in achieving their major goals and policies. The key areas in personnel management are

- Job analysis
- Job description
- Job specification
- Job evaluation

4.2. Job Analysis

Job analysis helps the personnel department in finding out the manpower requirements of an organization and in making the proper selection of personnel. It studies and collects



Fig. 8.9 - Job analysis

information regarding operations and responsibilities of specific jobs. According to the US Department of Labour, "job analysis is the process of determining, by observation and study and reporting, pertinent information relating to the nature of specific job. It is the determination of the task which comprises job skill, knowledge, abilities and responsibilities required of the workers for successful performance and which differentiates one job from all the others." Thus, job analysis enables the personnel department to find the requirements, duties and responsibilities of different jobs. It helps the personnel department not only in finding out the manpower requirements of the concern but also in the process of recruitment, selection, placement of workers, their training, transfer and promotion, wage and salary administration and other matters connected with their relation with the management and working conditions.

From the above explanation job analysis gives us clear picture about the particular job. Which means the basic information about job, the place of job, the problems involved in the job, the difficulties in the job, the procedures needed for certain job, experience needed for the job etc.

4.3. Job Description

A job description is the first product of job analysis process. It is drawn by the job analysis. It is an organized factual statement of the job contents. It specifies the duties and responsibilities



Fig. 8.10 - Job description

of the worker, location of job, conditions under which the job is done, the type of equipment used, what the worker does in a particular job, the skill of training required for doing the job, hours of work and relationship with other jobs.

4.4. Job Specification

Job specification is a secondary part of the job analysis process. In contrast to job description, job specification lays down the various personal characteristics required for



Fig. 8.11 - Job specification

performing a job. Thus, it describes the personal traits required in order to perform the assigned job satisfactorily. The different qualities required of the job holder relate to his skill, experience, special attitude, initiative, etc.

4.5. Job Evaluation

The object of job evaluation is to determine the worth of the job in relation to other jobs. This will help in determining the basic wage rate for the jobs. Job analysis process provides

information with the help of which the worth of the job is calculated. It may be noted here that job evaluation rates the job and not the men on the job.



Fig. 8.12

A. Importance of Job Evaluation

Job evaluation is useful in many ways:

- i) It helps in developing a rational and consistent wage structure. Thus, inconsistency in wage rates are minimized.
- ii) With the help of job evaluation, an objective and scientific assessment of each job is made and this may help litigate disputes or grievances of the workers.
- iii) It helps in proper recruitment and selection of employees. In order to find the worth of job, analysis has to be done. It is of great use while recruiting new employees.
- iv) Through job evaluation, the process of determining the wage differentials of different jobs becomes standardised. This makes for uniform standards to be applied to all jobs in the organisation.

B. Limitations of Job Evaluation

The limitations are as follows:

- 1) In job evaluation, it is very difficult to measure all the factors.
- 2) It lacks precision because of non availability of a standard list of all the factors to be taken into consideration for the purpose of job evaluation.
- 3) The rates fixed through technique of job evaluation are not attractive to workers and, hence it is very difficult to retain them in the organization.
- 4) Workers feel that they must be rewarded on the basis of individual merit rating. In order to measure this, merit rating is essential.

- 5) It tends to be inflexible as it does not place the emphasis on the wage rate prevailing in the industry as a whole.
- 6) Some of the methods of job evaluation are not easy to understand and because of this, the job evaluation techniques are looked upon with suspicion by the employees.
- 7) Trade unions are not happy with the job evaluation techniques because they feel that this technique will do away with collective bargaining.

5. WORK SIMPLIFICATION

“Work simplification” has been defined as “the organized use of common sense to find an easier and better way of doing work” or as “scientific checking on the way work is done, to ensure that utmost efficiency is obtained.” According to J. C. Denyer, work simplification is a very

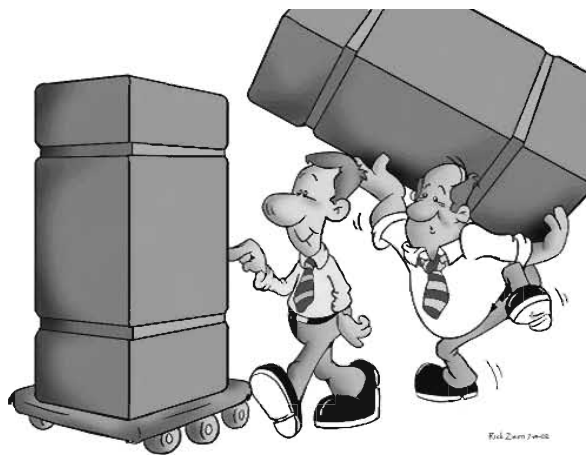


Fig. 8.13 - Work simplification

broad, and comprehensive term and can be applied to procedures, methods, forms, machines and equipments. It deals with such things as the size and wording of an office form, how many copies are to be made, who handles it and where it is used. Work simplification techniques are used to bring about office cost reduction and cost saving. It aims to eliminate waste of every kind waste of time, energy, space, material, equipment, etc. It is concerned with finding out the best method of doing a job by an intelligent use of existing facilities and tools without going in for additional expensive equipment. Work simplification is a process of studying and finding out how the existing way of doing work can be improved and then applying the principles and knowledge to improve upon the method of doing work. Thus, work simplification, because of its features and objects is highly desirable for all types of organizations, this concept has gained huge popularity among business concerns.

5.1. Advantages of work simplification

The advantages of work simplification are as follows:

- (I) It eliminates unnecessary forms, wasteful motions (movements), unnecessary efforts and interruption in work. With necessary expenses due to the higher efficiency of the employer. The mistakes are reduced in the job. Thus, smooth flow of work becomes possible.

- (ii) Through work simplification wastes such as waste in material, equipment, machines, energy, spaces, and time are eliminated. This ensures greater accuracy, better quality of work and increased efficiency of office staff resulting in reduced cost.
- (iii) Those executives who are involved in the simplification programme would become more skilled in analytical techniques which will be used by them in their day-to-day operations.
- (iv) Better communication at all levels of management facilitated through simplification of forms and procedures.
- (v) Work simplification programme helps in improving the service rendered by the office.
- (vi) Work simplification enhances the morale of the employees and makes them feel that their company has taken a progressive step in its methods of operation.
- (vii) Work simplification programme helps the management in exercising better control over all aspects of business activities.

5.2. Fundamental principles of office work simplification (Guidelines)

The basic principles (or guidelines) which should be followed for work simplification are as follows:

1. Generally, office employees resist changes that may take place with the introduction of work simplification programme. Since the success in any programme of work simplification depends very much on employee's co-operation, it is necessary to convince them of the benefits that may accrue to them and thus, secure their willing co-operation.
2. Workers who are concerned with the implementation of work simplification programmes must be supplied with the know-how through training in the technique of work simplification. This is a pre-condition for the effective implementation of work simplification programme.
3. Routine steps required to complete the work must be organized in the best possible way. Further, each routine step must be productive and also simple.
4. Duplication of efforts must be eliminated.
5. Activities in the office should be arranged in such a way that there would be a smooth and uninterrupted flow of work from one work point to another or from one person to another.
6. The personnel must be provided with the necessary forms of the right quality in adequate quantity and at the right time.

5.3. Steps involved in work simplification

Office work simplification process involves the following.

- a. a study of the existing way of doing work
- b. finding out new ways of improving the method of work performance

Applying the scientific method for improving the existing system of doing work requires careful planning. A number of steps is to be taken, a brief explanation of which is given below:

1. **Selecting the subject of study :** The subject selected should be one which has created some problem to the organization and calls for remedial measures. For example, the subject may be high cost of office operations or interruption in work-plan.
2. **Collecting facts about the procedure or method :** After selecting the subject, the facts about the present procedure or method must be collected from reports, documents, through interviews or questionnaires. Information also can be collected through the observation of the actual performance of work.
3. **Analysing the facts :** This could be done by evaluating the existing procedures and methods in terms of some pre-determined criteria like quality of work, volume of work, time taken to complete the work, etc.
4. **Devising Improvements :** Improvements suggested may involve simplification of forms or operations, combination of two or more operations, etc. At this stage, it is desirable to involve not only experts and analysts, but also all those (e.g., Departmental Manager, Supervisors, etc.) who are likely to be affected by the change. This will facilitate the acceptance of the analysis of work simplification plan by the top management.
5. **Introducing the improved procedure method :** This step involves seeking the acceptance of the top management for implementation and arranging for training of the personnel to operate the new machines. Further, there may be need for physical changes in layout of equipment and machines or introduction of entirely new forms, etc. It is also necessary to give information about the proposed changes to those, who are going to be affected by the proposed changes and who are responsible to implement them.

6. PUBLIC RELATIONS (PR)

6.1. Definitions

1. The Chartered Institute of Public Relation, London defines public relations as “the planned and sustained effort to establish and maintain goodwill and mutual understanding between an organization and its public”.
2. According to the Public Relations Society of America “Public relation helps an organisation and its public to adapt mutually to each other. Public relation is an organisation effort to win the co-operation of group of people. Public relation help an organisation to effectively interact and communicate with their key public”.
3. This indicates to us about the mutual adaptation and the organization’s interest in public co operation .

“Public relations is the attempt by information, persuasion, and adjustment to engineer public support for an activity, cause, movement or institution”. - Edward L. Bernays (1891-1995)

“PR is the management function which evaluates public attitudes, identifies the policies and procedure of an individual or an organization with public interest and executes a programme of action to earn understanding and acceptances”. - Denny Griswold

6.2. Public Relation and Publicity

Publicity is part of public relations. Both are free, as they provide news of public interest. Publicity is one of the main strands of public relations described as the term 'press agency' which is public relations through news papers.

Public relations and publicity are not two independent disciplines, but are two sides of the same coin. Public relations is often used as a synonym for publicity. Publicity is strictly a communication function whereas public relations involves a management function also. But publicity is not public relations. It is a tool used by the public relations practitioners. While the boundaries of these two disciplines may well overlap, they differ in the technique of their approach. Public relation deals with the people individually in mass as distinct from general public in publicity. The former always adopts segmented audience approach to disseminating information, while publicity disseminates information to the general public. Therefore, publicity has been defined as 'the art of dealing with the people in masses '. Its chief function is to gain public attention for companies, clients, products or services. For example, when a scientist invents a new thing, the news about the invention hints the front page in news papers and becomes the main story of electronic media. This, in brief, is publicity. It utilizes all media of communication such as press releases, leaflets, posters, etc.

6.3. Definition of Corporate Public Relation

The International Public Relations encyclopedia defines corporate public relations as "Public relations for a company as a whole rather than any of its primary function, protecting the goodwill a company has already achieved and gaining additional goodwill in the processes". Principles of public relation as applied to a corporation in reaching its goals and maintaining good relation with the public are termed as corporate public relations.

6.4. Dimension of Corporate Public Relation

Corporate public relations covers the following areas:

1. Employee relations
2. Shareholder relations
3. Customer relations
4. Dealers and suppliers relations
5. Community relations
6. Media relations
7. Relations in crisis situation

6.5. Role of Public Relation

The corporate image is not earned over night. It is a long drawn process based on several factors, from good policy in the interest of public to better customer service. Good image is always over a period, while bad image is created with bad action. If the image is bad, it is the job of public relations to analyse the situation and keep the management informed of such bad images so that appropriate steps could be taken to rectify the defects and improve the corporate image of the

organisation. Public relations with its persuasive techniques and messages must endeavour to reach to all the public, the employees, customer, opinion leaders, regulatory government bodies and the media who have the most accurate possible corporate image.

Public relations can play a pivotal role to build the reputation of a company based on its vision, mission, goals and performance. The Chartered Institute of Public Relation, London defines “ Public relations is about reputation, the result of what you do , what you say and what others say about you “. Public relations practice is the discipline concerned with the reputation of an organisation (or products, services or individuals) with the aim of earning understanding and support.

Integrated public relations communication combines the work of all departmental communication of an organisation in relation to reaching their respective public on the one hand and on the other hand promotes public relations culture, within and outside the organisation to persuade and influence the segmented public towards organizational goals.

Corporate public relations programme either for internal publics or for external publics must be based on a strategic planning to reach all segments of public with good deeds. As a part of integrated public relations communication, various media and tactics have to be used to achieve the following communication objectives:

1. Awareness of the company
2. Customer needs and services
3. Corporate image and reputation
4. Stakeholders reputation

3.6. Public Relation Manager

Good managers are not born but made. They are fashioned by experience of business, education, training and the realities of the workplace. The general principles of management are applicable to public relations discipline also.

3.7. Functions of Public Relation Manager

One of the pitfalls in Indian public relations is the lack of a defined job profile of a public relations manager as approved by CEO. However, there are some public relations departments which have clear cut functions. What do public relations people actually do? This is an often asked question. If in-house public relations staff does public relations activities of the company, those who work outside in public relations consultancies offer public relations services to the client on relationship management.

The 10 key tasks that public relations managers will do are as follows:

1. Planing :

Endlessly the public relations professionals plan, determine the objectives and needs, priorities, desirable ends, targets for the public relations messages, time frame and costs, etc. With their focus on the importance of ethics, public relations personnel have often taken the lead

in the establishment of code of conduct ethics in many areas of national and international business and industry. Therefore, planning is the first task of a public relations manager.

2. Manage :

Public relations is a strategic management function. Public relations managers need to be able to administer the overall public relations programme to ensure that it runs on time, within budget, and ends up with a successful record of achievement. It is important to recognize the need to hone up management skills as much as to develop the operational public relations skills.

3. Maintain relations

Public relations manager should maintain relations with journalists, technical experts, politicians, academics, opinion formers of one sort and another, with the employees, customers of the organisation concerned, with charitable institutions, community leaders and so on. All public relations communications should be to some agreed and identified purpose which helps to achieve the overall objectives in due course. Public relations people in many countries have been leading the development of networking- now widely recognized as a valuable communication tool-whereby people in different areas meet together to form a common cause of issues of importance. This job is otherwise known as stakeholder's relations with employees, shareholders, customer, media etc. through IT media networking.

4. Organise

Public relations managers arrange special events from press briefing and conferences, annual general meeting and press tours, to open houses - the day when the company welcomes visitors to see the factory and anniversary celebration, award functions and charity or sports sponsorship events. Organizing events related to media and image building is the responsibility of public relations managers.

5. Write

They write news releases, newsletters, letters of all sorts, to groups which include opinion formers and journalists. They write reports, speeches, copy of booklets, posters, radio and television scripts, trade paper articles, magazine articles, letter to the editor, etc. they become sometimes ghost writers for clients CEOs.

6. Edit

They not only write but also edit house journals, newsletters, reports to shareholders, letters written by their peers, communication materials prepared by technical and other experts for dissemination to external and internal publics. Editing of corporate publication is an important task of public relations managers.

7. Produce

Writing and editing is one aspect while production is another area. Public relations professional have the responsibility for welding together many aspects of communication involving the use of print, photography, design , art, audio and video materials, so that these are created into communication tools which are needed to transmit the messages relevant to the job.

Production of folders, house journals, posters, films, audio-visuals is the job of public relations professionals.

8. Speak

Public speaking is an essential quality for public relations managers. They speak at meetings, presentations, press conferences, in front of television cameras, on radio shows, at private and public function of one sort or another. Public relations practitioners, therefore, adopt interpersonal media and spoken words for effective communication.

9. Research

One of the main areas of activity for public relations practitioners is gathering of intelligence information, and they have to be good at it. They need to know where to go for information, what to look for, how to analyse it, and monitor and update the information, evaluating it so that it can be 'mined' if needed to assist the campaign or project on hand. A public relations manager is the source of organizational information, which has to be gathered, stored and disseminated.

10. Training

As part of the training, public relations managers have to create public relations conscious in every employee of the company. Public relations for non- public relations people has to be organized to educate them. Organizing in-house public relations training is the responsibility of public relations managers.

3.8 Qualities of Public Relation Manager

- a) Self-realisation
- b) Integrity coupled with ability to get along with all kind of people
- c) Ability to use imagination in designing public relations programmes
- d) Ability to advise management and interpret organisational environment
- e) Genuine interest in people around and patience
- f) Positive mind set and ability to face challenges unfazed
- g) Inspiring leadership qualities and role model
- h) Empathy and responsiveness to the problems of people
- i) Life-long learning process
- j) Ethical and spiritual values

7. AUDITING

The word "Audit" is derived from the Latin word "Audira" which means "to hear". In olden times, whenever the owners of a business suspected fraud, they appoint certain persons to check the accounts. Such persons send for the accountants and "heard" whatever they had to say in connection with the accounts.

The original object of an audit was principally to see whether the accounting party has properly accounted for the receipts and payment of cash.

The Institute of Chartered Accountants of India in its publication of the statement on Standard Auditing Practices: Basic principles governing an audit (SAP) describes audit as “The independent examination of financial information of any entity, whether profit oriented or not, and irrespective of its size or legal form, when such examination is conducted with a view to expressing an opinion thereon.

7.1. Definition of Auditor

The auditor carries out necessary checks before expressing his opinion on the truth and fairness of financial position and operating results of an entity as reflected in financial statements. The auditor seeks to ensure that there is no material misstatement of financial information arising from errors or frauds. The auditor is an expert in his own field. He must have adequate expertise to testify the financial statements as to their truth and fairness. Definitely he must have at his disposal specialised skills to unravel the mess of errors and frauds. He is not to be merely written off as mere “adder-upper and subtractor”. He must bring to bear upon in discharge of his duties such skill and diligence that he holds out to possess. He must, with utmost duty of care, skill of expertise and professional diligence, check the accounts to ensure that there is no material misstatement of financial information arising from errors or frauds.

7.2 Advantages of an Audit

1. Errors and frauds are located at an early date and in future no attempt is made to commit such frauds or one is rather careful not to commit an error or a fraud as the activities are subject to regular audit.
2. The auditing of accounts keeps the accounts clerks regular and vigilant as they know that the auditors would complain against them if the accounts are not prepared up-to-date or if there is any irregularity.
3. In case of fire, the insurance company may settle the claim on the basis of the audited accounts of the previous years.
4. Money can be borrowed easily on the basis of previous audited balance sheet.
5. If the business is to be sold as a going concern there will not be much difficulty regarding the valuation of assets and goodwill as the accounts have already been subject to audit by an independent person.
6. Income-Tax authorities generally accept the profit and loss account which has been prepared by a qualified auditor and they do not go into details of the accounts.
7. The management may consult the auditor and seek his advice on certain technical points although it is not the duty of an auditor to give advice.

7.3 Limitations of an Audit

The auditor cannot check every item of the financial transactions. He applies test checking of material items. The test nature of audit involves inherent risks associated with it. Secondly, the evidence he reveals are only indicative and not conclusive in many of the cases. Thirdly, it is the responsibility of the management to introduce such in-built control system in the operational

system and accounting system as to reduce the chance of happening of errors of frauds. Even the management cannot completely eliminate the happening of errors or frauds; they can only reduce their occurrences. Fourthly, the management may, sometimes, flout its good conscience and make false representation to the auditor in respect of matters for which auditor has no other means of checking. Finally, frauds committed with ingenuity is difficult to be deleted within a limited period of audit checking.

7.4 Qualifications of an Auditor

The necessary qualifications of an auditor who can audit the accounts of a limited company are given in Section 226 of the Companies Act which lays down that a person shall not be qualified for appointment as an auditor of a company (public or private) unless he is a chartered accountant within the meaning of the Chartered Accountant Act 1949, and that provided a firm whereas all the persons practicing in India are qualified for appointment as aforesaid may be appointed by its firm name to be auditors of the company, in which case any partner so practicing may act in the name of the firm.

According to section 226(2), a person who holds the certificates under the Restricted Auditors Certificates (Part B States) Rules, 1956, is also qualified to act as the auditor of the company however, the Central Government may by notification in the Official Gazette make rules providing for the grant, renewal, suspension or cancellation of such certificates and may prescribe conditions and restrictions for such purposes [Section 226(2)b.]

7.5. Duties of an Auditor

- 1. Duty to make a report:** An auditor is appointed to keep a check on the directors and therefore he has to send his report to the members even though he might have been appointed by the directors. He is the agent of the share holders to examine the accounts maintained and supervise the directors and to report to them whether the directors have properly maintained the accounts. Lindley .J said, “the auditors are to be appointed by shareholders and are to report to them directly and not to or through the directors. The object of this enactment is obvious. It evidently is to secure to the shareholders independent and reliable information respecting the true financial position of the company at the time of the audit.” It is not the duty of the auditor to see that his report has been sent or placed in the hands of the shareholders. After having signed his report and the balance sheet and having sent it to the secretary of the company, his duty is over.
- 2. Duty to certify the statutory report:** He has to certify the correctness of the statutory report as far as:
 - a.** The number of the shares which have been allotted by the company whether against cash or a consideration other than cash,
 - b.** The total amount of cash received by the company in respect of all the shares allotted, distinguished as aforesaid,
 - c.** An abstract of the receipt of the company and the payments made there out ,etc. (section 165)

3. **Duty to certify Profit and Loss account and Prospectus:** If an existing company issues prospectus it should contain a statement of profits and losses, year wise for the previous five years showing the rate of dividends paid each year and a statement of assets and liabilities of the company. Such a statement has to be certified by the auditor of the company (section 56)

The statutory duty of the auditors mentioned above can be expanded but they cannot be restricted either by Articles of Association or the Directors of the company.

8. INCOME TAX

A well defined tax structure is crucial for the efficient functioning of an economy. With this fact in mind, income tax was introduced in India for the first time in 1860. the period between



Fig. 8.14 - Assessee

1860 to 1866 was a period of experiments in the context of income tax. This period ended in 1866 when first Income Tax Act came into existence. The pattern laid down in it for levying of tax continues to operate even today though in some changed form. In 1918, another Act Income Tax Act, 1918 was passed but it was short lived and was replaced by Income Tax Act, 1922 and it remained in existence and operation till 31st March, 1961.

8.1 Present Act

On the recommendation of Law Commission and Direct Taxes Enquiry Committee a law was finally passed in September 1961. This Act came into force from 1st April, 1962 to whole of the country.



Fig. 8.15

Income Tax Act, 1961, is a comprehensive Act and consists of 298 sections, sub sections running into thousands of schedules, rules, sub rules, etc. and is supported by other Acts and Rules. This Act has been amended by several amending Acts since 1961. The annual finance of it is presented to Parliament along with budget made for reaching amendments in this Act every year.

DO YOU KNOW

Las Vegas is the best place to have some fun. It is colourful and full of entertainment options. The biggest draw to the place is the world's best casinos. The state has some of the best casino gambling options where you could win big jackpots. Not many people are aware that a part of the money that you win in gambling is deducted as tax. As much as thirty percent of the winning is charged as tax by the state. Winning would be twofold exciting when you know some of the details of the casino tax.

8.2 Definitions

1. Assessee - Section 2(7)

“Assessee” means a person by whom any tax or any other sum of money is payable under this Act and includes:

- a) Every person in respect of whom any proceedings under this Act have been taken for the assessment of his income or of the income of any other person in respect of which he is assessable or loss sustained by him or by such other person or of the amount of refund due to him or to such person;
- b) Every person who is deemed to be an assessee under any provision of this Act;
- c) Every person who is deemed to be an assessee in default under any provisions of this Act.

2. Previous Year Section (3)

The term previous year is very important because it is the income earned during previous year which is to be assessed to tax in the assessment year. The word “previous” means coming before hence, it can be simply said that the previous year is the financial year preceding the assessment year e.g. for assessment year 2010 - 2011 the previous year should be the financial year ending on 31st March 2010.

In simple words, it may be said that the year in which income is earned is called previous year and the next year in which such income is computed and put to tax is called as assessment year. For e.g. income earned by assessee in the previous year 2009 - 2010 is taxable in the Assessment year relevant to the previous year 2009 - 2010 and so it is taxable in the assessment year 2010 - 2011.

3. Assessment Year Section 2(9)

“Assessment year” means the period of 12 months commencing on the 1st day of April every year.

In India, the Government maintains its account for a period of 12 months i.e. from 1st April to 31st March every year. As such it is known as financial year. The Income Tax Department has also selected the same year for its assessment procedure.

The Assessment year is the financial year of the Government of India during which income of a person relating to the relevant previous year is assessed to tax. Every person who is liable to pay tax under this Act files return of income by prescribed dates. These returns are processed by the Income Tax Department Officials and Officers. This process is called assessment. Under this, income returned by the assessee is checked and verified.

Tax is calculated and compared with the amount paid and assessment order is issued. The year in which whole of this process is undertaken is called assessment year.

4. Gross Total Income

U/S 14 the term “Gross Total Income”(GTI) means aggregate of incomes computed under the following heads:

- i) Income under the head “Salaries”
- ii) Income under the head “House Property”
- iii) Income under the head “Profits and Gains of business or profession”
- iv) Income under the head “Capital Gains
- v) Income under the head “Other Sources”.

DIRECT TAX BILL

Indian government has introduced a bill in the parliament to overhaul its archaic direct tax laws, a key reform aimed at simplifying procedures for investors and bring in more revenue by widening tax net. The bill also aims to simplify rules on corporate mergers and create a tax code that can support growth in Asia's third largest economy.

POINTS TO REMEMBER

➤ **PROCEDURE**

- It is a planned sequence of operations for handling recurring business transactions uniformly and consistently.

➤ **Benefits of procedure**

1. Economizes the uses of resources
2. Facilitates coordination
3. It serves as a basis of control
4. Training system can be used to train the new employees
5. Smooth operations

➤ **Limitations of procedure**

1. Limitation of planning

2. Limitation of rigidity
3. limitation of situation
4. Limitation of integration

➤ **Characteristics of a sound system**

1. Efficiency
2. Effectiveness
3. Simplicity
4. Consistency
5. Flexibility
6. Acceptability

➤ **Flow of work**

- It refers to
 - i) way in which work moves from one operation to another
 - ii) The quantity of volume of work going through it
 - iii) The rate at which it moves from one operation to another
 - iv) Smoothness of its passage

➤ **Advantages of Straight line of work**

1. Should be in forward direction
2. Speed of work will increase
3. Files are handled in systematic manner
4. No need for the movement of executives and clerical staffs from their desks
5. Work of manager is reduced considerably

➤ **Difficulty in the flow of work**

1. Unequal volume of work
2. Interruptions to work
3. Unequal time required for different operations
4. Lack of standards
5. Lack of planning and scheduling
6. Faulty layout

➤ **OFFICE MANUAL**

- An office manual is a written record of information and instructions regarding policies, regulations, functions, systems, procedures and methods framed with the view to guide the efforts of employees in the organization.

➤ **Need for office manual**

1. Avoids duplication
2. Standardization of instructions

3. Fixation of responsibility
 4. Aids employee training.
- **Types of office manual**
 1. Policy manual
 2. Organizational manual
 3. Administrative practice manual
 4. Departmental practice manual
 5. Multi purpose manual
 - **Principles of office manual preparation**
 1. Centralisation
 2. User specification
 3. Preparation of distribution list
 4. Language
 5. Arrangement
 6. Indexing
 7. Pictorial representation
 8. Revision
 9. Audit
 - **Steps in preparing office manual**
 - **Writing the office manuals**
 - **Revision of office manuals**
 - **Distribution of office manuals**
 - **Advantage of using office manual**
 1. Economy
 2. Placement of responsibility
 3. Standardization of procedures
 4. Aids training
 5. Greater cooperation
 6. Ease in Inter-department transfer
 - **Disadvantage of using office manual**
 1. High cost of preparation
 2. Cost of keeping up-to date
 3. Restrains individual initiative
 4. Cost of audit of office operations

➤ **PERSONNEL MANAGEMENT**

- Concerned with management of human resources in the organization involving many activities and functions.

➤ **JOB ANALYSIS**

- It helps personnel department in finding the man power requirement of an organization and in making proper selection of personnel.

➤ **JOB DESCRIPTION**

- It is the first product of job analysis process. It is an organized factual statement of the job contents.

➤ **JOB SPECIFICATION**

- It is the secondary part of job analysis process. In contrast to job description, job specification lays down the various personnel characteristics required for performing a job.

➤ **JOB EVALUATION**

- Job evaluation is done to determine the worth of the job in relation to other jobs. Methods are:
 - Ranking method
 - Job classification (or job grading) method
 - Point method
 - Factor comparison method

➤ **Importance of job evaluation**

➤ **Limitations of job evaluation**

➤ **WORK SIMPLIFICATION**

- “Work simplification” is defined as “the organized use of common sense to find an easier and a better way of doing work” or as “scientific checking on the way the work is done to ensure that utmost efficiency is obtained.”

➤ **Advantages of work simplification**

➤ **Principles of office work simplification**

➤ **Steps involve in work simplification**

1. Selecting the subject of study
2. Collecting facts about the procedures or methods
3. Analyzing the facts
4. Devising improvements
5. Introducing the improved procedure method

➤ **PUBLIC RELATIONS**

- The Chartered Institute of Public Relation, London defines public relation as “the planned and sustained effort to establish and maintain goodwill and mutual understanding between an organisation and its public”

➤ **Dimension of Corporate Public Relation**

➤ **Role of Public Relation**

➤ **PR Manager**

➤ **Functions of PR Manager**

1. Plan
2. Manage
3. Maintain relations
4. Organise
5. Write
6. Edit
7. Produce
8. Speak
9. Research
10. Train

➤ **Qualities of PR Manager**

➤ **AUDITING**

- The Institute of Chartered Accountants of India in its publication of the statement on Standard Auditing Practices: Basic principles governing an audit (SAP) describes audit as “The independent examination of financial information of any entity, whether profit oriented or not, and irrespective of its size or legal form, when such examination is conducted with a view to expressing an opinion thereon.

➤ **Definition of Auditor**

➤ **Advantages of an Audit**

➤ **Limitation of an Audit**

➤ **Qualifications of an Auditor**

➤ **Duties of an Auditor**

1. Duty to make a report
2. Duty to certify the report
3. Duty to certify P & L account and prospectus

➤ **INCOME TAX**

- Income tax act, 1961, is a comprehensive act and consists of 298 sections, sub sections running into thousands, schedules, rules, sub rules, etc. and is supported by other acts and rules.

➤ **Definition**

1. Assessee - Assessee Sec 2(7) : It means a person by whom any tax or any other sum of money is payable under the act
2. Previous Year - As per sec (3) tax is levied for the income earned in the year only.
3. Assessment Year - Financial year only in this year tax is calculated and paid for last years income.
4. Gross Total Income - The income earned through various sources is known as Gross total income.

QUESTIONS

OBJECTIVE TYPE :

I. Choose the correct answer:

1. provide the sequence of actions to provide any activity.
 - (a) Rules
 - (b) Procedures
 - (c) Policies
 - (d) All the above
2. Every system is composed of a number of
 - (a) Procedures
 - (b) Objectives
 - (c) Concepts
 - (d) None of the above
3. refers to the ways in which work moves from one operation to another.
 - (a) Flow of work
 - (b) Passage of work
 - (c) Both (a) and (b)
 - (d) None of the above
4. is a guide book containing enough guidelines necessary for the highest performance of the job.
 - (a) Departmental Practice Manual
 - (b) Policy Manual
 - (c) Office Manual
 - (d) All the above

5. are an integral part of the organization charts.
 - (a) Policy manuals
 - (b) Organization manuals
 - (c) Administrative Practice manuals
 - (d) Multi purpose manuals

6. is/are the subject matter of Administrative Practice Manual.
 - (a) Personal and public relations
 - (b) Instructions regarding correspondence or report
 - (c) Instructions for administering the budget
 - (d) All the above

7. provide a framework within which a manager can act freely.
 - (a) Policy manual
 - (b) Departmental practice manual
 - (c) organization manual
 - (d) All the above

8. The flow of work should be in a direction.
 - (a) Forward
 - (b) Backward
 - (c) Upward
 - (d) Downward

9. The primary part of job analysis process is
 - (a) Job evaluation
 - (b) Job description
 - (c) Job specification
 - (d) None of the above

10. The basic wage rate of a job is determined with the help of
 - (a) Job evaluation
 - (b) Job description
 - (c) Job specification
 - (d) None of the above

11. Office cost reduction and cost savings are generated with the help of
 - (a) Office manuals
 - (b) Work simplification techniques
 - (c) Personnel management
 - (d) Flow of work

12. method evaluates jobs on the basis of their importance.
 - (a) Ranking
 - (b) Job grading
 - (c) Point
 - (d) Factor comparison
13. The Latin word "AUDIRA" means
 - (a) to correct
 - (b) to hear
 - (c) to check
 - (d) None of the above
14. The year in which income is earned is called
 - (a) Financial year
 - (b) Previous year
 - (c) Assessment year
 - (d) None of the above
15. is an organisation effort to win the co-operation of groups of people.
 - (a) Publicity
 - (b) Public Relations
 - (c) Advertising
 - (d) None of the above

Answers:

- | | |
|--|------------------------|
| 1. (b) Procedures | 2. (a) Procedures |
| 3. (a) Flow of work | 4. (c) Office manual |
| 5. (b) Organization manual | 6. (d) All the above |
| 7. (a) Policy Manual | 8. (a) forward |
| 9. (b) Job description | 10. (a) Job evaluation |
| 11. (b) Work simplification techniques | 12. (a) Ranking |
| 13. (b) to hear | 14. (b) Previous year |
| 15. (b) Public Relations | |

II. Write the answers in one or two words

1. What is a series of operations directed towards achieving a particular objective?
2. What minimizes delay and error in the smooth flow of work?
3. A procedure lacking consistency will be devoid of what?
4. What is the rate at which the work moves from one operation to another known as?
5. Why are some clerks over-burdened with heavy work?

6. What is the other term by which the flow process chart is known as?
7. Which activity is an important function of office management?
8. Which type of office manual contains procedures that affect all departments?
9. Which type of office manual deals with the policies and procedures of an individual department?
10. Which style should be used in drafting the office manuals?
11. What is responsible for maintaining cordial relations between the workers and management?
12. What are the products of job analysis?
13. What helps in improving the service rendered by the office?
14. What is the necessary qualification of an auditor?
15. What is considered as the primary task of a public relations manager?

Answers:

- | | |
|-----------------------------------|---|
| 1. Procedure | 2. Procedure |
| 3. Reliability or dependability | 4. Flow of work |
| 5. Lack of standards | 6. Work simplification chart |
| 7. Controlling office | 8. Administrative practice manual |
| 9. Departmental practice manual | 10. Command style |
| 11. Personnel management | 12. Job description and Job specification |
| 13. Work simplification programme | 14. Chartered accountant |
| 15. Planning | |

Part - B

(Four marks)

1. What is a Procedure?
2. What is assessment year?
3. What is flow of work?
4. What is meant by office manuals?
5. Why are office manuals required?
6. What are the different types of departmental office manuals?
7. Define Personnel management.
8. What is Job analysis?
9. What are the products of Job analysis?
10. Write short notes on Work simplification.
11. Define Auditing.
12. Define the term Public Relations.

Part - C

(Ten marks)

1. Explain the characteristics of a sound office system and also list out the guidelines for its formulation.
2. Explain the different types of office manuals.
3. What are the merits and demerits of Job evaluation? What are the various methods by which a job can be evaluated?
4. Who can be appointed as an auditor? What are his duties?
5. What are the dimensions and role of Public Relation? Explain the relationship between Publicity and Public Relation.

Part - D

(Twenty marks)

1. What is a Procedure? Bring out its merits and demerits.
2. Explain Flow of work in detail.
3. Explain the principles and procedure of office manual preparation. Also elaborate the various merits and demerits of office manuals.
4. How is work simplification a boon to the office system? Explain its principles and procedure in detail.
5. Explain the various functions and qualities of a PR manager.
6. Define personnel management. Explain the key areas of personnel management.
7. Define auditing. Bring out the advantages, limitation of auditing and duties of an auditor.
8. What do you know about Income Tax Act. Explain the following terms.
 1. Assessee
 2. Previous year
 3. Assessment year
 4. Gross Total Income

ACTIVITY

Make a compulsory visit to a modern office. Based on your visit write a report covering the following aspects office location, layout, organisation structure, office appliances used, type of filing done, technology used in data processing, etc

**Office Management - XII Std.
Blue Print**

Lesson No. & Name	Knowledge				Understanding				Application				Total Marks	%
	E (20)	S (10)	VS (4)	O (1)	E (20)	S (10)	VS (4)	O (1)	E (20)	S (10)	VS (4)	O (1)		
1. Concept and Role of Modern Office	1	-	-	1	-	-	1	1	-	-	-	1	27	10%
2. Modern office appliances & furniture	-	-	-	1	1	1	-	1	-	-	1	1	37	14%
3. Office Accomodation & Layout	-	-	-	1	-	-	1	1	1	1	-	1	33	12%
4. Office Stationeris & supplies	1	-	1	1	-	1	-	1	-	-	-	1	37	14%
5. Filing & Indexing	-	1	1	2	-	-	1	2	-	-	1	1	27	10%
6. Secretarial Practice & Postal Service	-	-	1	2	-	-	-	1	1	1	-	1	38	14%
7. Electronic Data Processing	-	-	1	2	-	-	1	1	-	1	2	2	31	12%
8. Office Management systems & its Control	-	-	-	2	-	1	1	1	-	-	-	1	38	14%
Total	2	1	4	12	1	3	4	9	3	3	4	9	268	

55 questions

Distribution of questions

Part A	Part B	Part C	Part D
Objective	Very Short Answer	Short Answer	Essay type
Choose the Correct answer	Answer in a word or two		
I 2	1	NIL	1
II 2	1	1	1
III 2	NIL	1	1
IV 2	1	1	1
V 2	3	1	NIL
VI 2	1	1	1
VII 2	4	1	NIL
VIII 1	1	1	1
<hr style="width: 50%; margin-left: 0;"/> 15	<hr style="width: 50%; margin-left: 0;"/> 12	<hr style="width: 50%; margin-left: 0;"/> 7	<hr style="width: 50%; margin-left: 0;"/>
30	<hr style="width: 50%; margin-left: 0;"/>	<hr style="width: 50%; margin-left: 0;"/>	<hr style="width: 50%; margin-left: 0;"/> 6
TOTAL NO. OF QUESTIONS 30 + 12 + 7 + 6 = 55			

$30 \times 1 = 30$ $12 \times 4 = 48$ $7 \times 10 = 70$ $6 \times 20 = 120$

OFFICE MANAGEMENT

MODEL QUESTION PAPER

XII

Section - A

Time : 3 hrs

Marks : 200

Answer all questions :

15 x 1 = 15

I Choose the correct answer:

1. helps the management in taking decisions on policy matters and serves as an evidence of proof in case of disputes.
 - a. Written records
 - b. Oral information
 - c. Collection of information
 - d. None of the above

2. The term implies space utilisation and includes professional live communication.
 - a. Back office
 - b. Front office
 - c. Virtual office
 - d. Electronic office

3. Which duplicator is suitable for reproduction of facsimile typewritten matter.
 - a. Photographic duplicator
 - b. Offset lithograph
 - c. Stencil duplicating
 - d. Typeset duplicators

4. Which machine is used for affixing postage stamps on envelope?
 - a. Franking machine
 - b. Addressing machine
 - c. Duplicating machine
 - d. Tabulating machine

5. With a arrangement, two or more workers share office space at different times of the day or on different days of the week.
 - a. Cubicle farms
 - b. Open plan office
 - c. Short term office rentals
 - d. Hot desk.

6. Which is the ideal shape of office accomodation?
 - a. Square
 - b. Rectangular
 - c. Ishaped
 - d. Horizontal

7. What are called the raw materials for office work?
 - a. Stationery
 - b. Type writers
 - c. Office forms
 - d. Paper fasteners

8. The general purpose of a form is to make operations easy.
 - a. Clerical
 - b. Logical
 - c. Analytical
 - d. Standardisation

9. The deals with preserving valuable documents and doing away with unnecessary, expired documents.
 - a. Storage stage
 - b. Creation stage
 - c. Disposal stage
 - d. Retrieval stage
10. In the cards are arranged about the circumference of a wheel.
 - a. Card index
 - b. visible card index
 - c. strip index
 - d. none of the above
11. The subscription of a letters is also called the
 - a. Designation
 - b. reference number
 - c. Complementary close
 - d. salutation
12. Private branch exchange is useful for
 - a. External communication
 - b. Horizontal communication
 - c. Internal Communication
 - d. Internal & external communication
13. The physical components that make up the computer system, forms the
 - a. Software
 - b. Monitor
 - c. Hardware
 - d. CPU
14. One of the type of application software is
 - a. Pay roll system
 - b. customized programme
 - c. transmission channel
 - d. work station software
15. The flow of work should be in a direction
 - a. Forward
 - b. Backward
 - c. Upward
 - d. Downward

II. Answer in a word or two

15 x 1 = 15

16. Give two examples of Back office tasks.
17. What is used for printing the specimen signature of the drawer on large number simultaneously.
18. Give any one method by which natural ventilation can be increased.
19. Incase of an employment application form, which type of form is used?
20. What is the other name for page or book index?
21. When ever a file or letter is removed what should be placed into position.
22. This system of filing can not be used independently and should be firstly classified on some other basis. Which system of filing is it?
23. What is the minimum educational qualification required to become a secretary?
24. What are the official announcement regarding appointment, transfer and promotion called?
25. What is the other name for Home page?
26. Name the electronic device that converts digital data from computers into signals.

27. What is the abbreviation for HTML?
28. What minimises delay and error in smooth flow of work?
29. Why are some clerks over burdened with heavy work?
30. What is responsible for maintaining cordial relation between the workers and management?

Section - B

III. Answer in five lines (Answer any ten questions) 10 x 4 = 40

31. List out the different types of office.
32. Define mechanisation
33. What is meant by decentralised purchasing?
34. What do you understand by the term vowel indexing?
35. What do you mean by centralised filing?
36. List the benefits derived out of page index.
37. What does the heading of an official letter usually contain?
38. What is computer hardware?
39. Write a short note on web browser
40. What is E-mail?
41. Write a short note on social networking.
42. What is job analysis.

Section - C

Answer in a page (Answer any five questions) 5 x 10 = 50

43. Explain the various types of machines?
44. What has to be taken into consideration for securing the required office accomodation?
45. What are the purposes of form?
46. What is vertical filing? Bring out the merits and demerits of this method.
47. What is the procedure for handling inward mail.
48. Explain the types of software.
49. Who can be appointed as an auditor? What are his duties?

Section - D

Answer in three pages (Answer any four questions) 4 x 20 = 80

50. Explain the functions and duties of an office manager in detail.
51. Describe in brief the types of time & labour saving devices.
52. What are the factors to be considered while selecting office sites and also give its benefits.
53. What are the factors to be considered while selecting the office stationeries?
54. What are the functions of a secretary.
55. How is work simplification a boon to office system and explain its principles and procedure in detail?

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