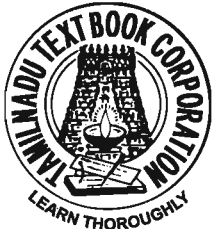# OFFICE MANAGEMENT

(Office Secretaryship)

Vocational Education
Higher Secondary - Second Year

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Untouchability is a sin
Untouchability is a crime
Untouchability is inhuman

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OFFICE MANAGEMENT
Syllabus
Higher Secondary - Second year

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LEARNING OBJECTIVES :

→ *To understand the concept of modern office through its definition, functions, and its importance.*

→ *To gain knowledge of the functions performed by a manager and the qualities required for a manager to be successful.*

Introduction - Meaning and Definition - Functions of an office - Importance of an office to a Business Enterprise - Types of Office - Office Manager - Position of the office Manager - Qualities that make a good office manager - Functions and duties of office manager.

INTRODUCTION

Office is described as the nerve centre of the entire organization. The present day office activities have expanded to a wider extent to keep pace with rapid globalization. Further, office by itself has become an indispensable part of any business organization. Modern offices are organized on scientific principles and their management and administration are in the hands of techno-savvy office managers which has paved way for the sustenance of a business amidst cut-throat competition.

1. MEANING & DEFINITION

Office is a place for transacting business where clerical and administrative functions are carried out to coordinate and control the activities of the organization. A typical office performs

Fig. 1.1 - Modern Office

tasks such as framing of business policies, processing and communication of information, record keeping, handling mails, execution of orders and managing receipts and payments. Office can be described as any place where information converges on paper, which is documented, preserved and used for both current and future operations of business.

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DEFINITIONS :

The definitions of office may be noted as under :

"An office is the place where the control mechanisms for an enterprise are located, where records are initiated for communication, control and efficient operations of the enterprise."

- George R. Terry

"The office is the administrative centre of business. The purpose of an office has been defined as the providing of a service of communication and record"

- Mills and Standingford

Office work is not only confined to paper work but also include other activities which are well understood from the following definition :

"Office is a unit where relevant records for the purpose of control, planning and management of the organization are prepared, handled and preserved. Office provides facilities for internal and external communication and co-ordinates activities of different departments of the organization."

- Littlefield, Rachel and Caruth

DO YOU KNOW

Once, long ago, everyone in the world ice-skated. In fact, everyone worked **ON** the ice. Then, someone came up with the idea of working **OFF** the ice. A new word was then formed by combining the words OFF and ICE. That is where the word **OFFICE** comes from. This is why the majority of people in the world don't ice skate and work in OFFICES."

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2. FUNCTIONS OF AN OFFICE

Office provides invaluable assistance to the management which involves decision making at every stage. The decisions are based on the validity and completeness of the information provided by the office. Hence the function of the office is to receive, process, tabulate and record the information and communicate it to the proper levels of management for their use in the decision making process. This leads to better performance of an organization.

The activities that come within the purview of the term 'office' can be classified as:

    a. Basic or routine functions

    b. Supporting or administrative functions

2.1 Basic functions

The basic functions are essential functions of any office which includes receiving, recording, arranging, analyzing and giving (disseminating) information.

1. Receiving & collecting information : Appropriate and timely information is crucial for the smooth functioning of any business. Information can be received from two sources *viz.* internal and external. Internal sources include inter departmental notes, letters, circulars, orders, enquiries, telephone messages, Short Messaging Service (SMS), electronic mail (e-mail),

intranet, etc., External sources include suppliers, customers, competitors, government departments, internet etc.

2. Maintaining a record of the information : After receiving and collecting information the next major function of the office is to record the information in written form. The different forms in which records are maintained are correspondence, reports, circulars, statements, list, charts, books, registers etc., Each office determines the form, the number and nature of records to be maintained according to the need of its activities. Written records not only facilitate its communication but also its preservation for future reference. It also helps the management in taking decisions on policy matters and serves as an evidence of proof in case of disputes.

3. Systematic arrangement & analysis of information : The information that is received from various sources has to be arranged systematically in a functional manner. The information is arranged categorically in the form of financial matters, statistical statements, charts, diagrams, sales/purchase reports, etc., This manner of arrangement will enable quick access to the required information by the management to make meaningful decisions.

4. Disseminating information : Information however accurate and complete loses much of its value if it is not provided or is not made available promptly. The information must be communicated to the required persons as and when it is demanded by them. Important policies and guidelines are communicated by the top management to the lower levels of management. The information so communicated can be either routine or special. Routine information includes cash and bank balances, stock position, staff attendance etc., Special information includes amendments in tax and corporate laws, information about promotion etc.,

5. Co-ordination : Office also performs the function of co-ordinating the activities of different individuals and departments of the organization. Apart from providing an internal link office helps to connect with other interested parties such as customers, suppliers, creditors, middlemen, etc.,

2.2 Supporting functions

Supporting functions are inevitable in the administration of a modern office. These functions assist in performing the basic functions effectively.

1. Execution of management functions : Organization of the office on modern lines is one of its important supporting functions. It involves the management functions of planning, organising, directing, co-ordinating and controlling. The execution of these functions in relation to office activities facilitate the performance of the basic functions of an office in an efficient manner.

2. Development of office systems and routines : For the efficient and economical performance of office operations, each major phase of office work has to be carefully analysed and planned which are interdependent and interrelated. The routine steps for performing each phase of work have to be determined along with furniture, equipment, machines, forms etc. One of the important functions of the office is to plan and set up suitable systems and routines for each major phase of office work.

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3. Designing of requisite forms : Office work being mostly paper work, suitably designed office forms are of vital importance for the systematic and speedy performance of office work. Use of standardized form simplifies office operations, increases output of work and reduces cost of office management. Modern offices adopt a new approach called "systems approach" which emphasizes on the mechanization of the use, preparation and movement of forms and other records.

4. Procurement of office furniture, equipment & machinery : The efficient and economical performance of office work also requires the provision of suitable and adequate furniture, equipments, machines, etc., for the different departments. Since all these are very expensive, attempt should be made to purchase such machines and equipments which could be put to multiple uses with least discomfort to people at work.

5. Procurement of office stationery & supplies : Several types of stationery are necessary for doing the office operations. It is of utmost importance to purchase right kind of papers, file covers, pens, pencils, erasers, Compact Disc (CD), pen drive etc., which will be used for the collection, compilation and storage of records. It is the function of the office to look after the standardization, selection, and purchase of office stationery and its distribution to different departments.

6. Performance of personnel functions : The office helps the management in the performance of personnel functions. It is the office through which vacancies are notified, employment interviews are conducted, appointment letters are sent and new employees are recruited for various positions. It also provides training for the staff. It maintains personal records of all the employees regarding their training, achievement, appraisal, leave etc. Management of the disbursement of salaries and incentives is also facilitated by the office.

7. Ensuring safety of assets : The assets of an office building include movable assets such as furniture, office machines, equipments of various types, cash and securities, records, deeds, documents, etc., and immovable assets like air conditioners, water coolers, lighting and ventilation systems, fans, conveyor belt systems, etc. Arrangements should be made for the proper maintenance of these assets against loss or damage by theft, fire or other means, as it may affect adversely the productivity of the office staff.

8. Securing public relations : Modern office focuses on enhanced public relations which necessitate the communication of the objectives, aims and policies of the organization to the public. In turn the changing public opinion and the reactions of the public to certain actions of the organization are communicated to the management. In addition, it also attends to such other activities which would enhance the image of the organization in the eyes of the public.

3. IMPORTANCE OF OFFICE TO A BUSINESS ENTERPRISE

"No organization worth its name can exist without an office." Thus, the office is an important segment in any organization big or small, government or private and contributes to its efficient and economical functioning. The importance of an office to a business organization is

high because of the variety and complications which a business enterprise is to face owing to competition, legal and statutory restrictions, role of trade unions and a host of other factors. A business enterprise today cannot face these challenges and problems without the assistance of a well organized office.

Office is the real brain behind every business activity and the nerve centre of all deliberations. In the words of Dicksee, what office is to business is what the mainspring is to watch. All operations are directed, co-ordinated and controlled through the pivotal point - Office. A well organized office makes it possible for management to plan its operations intelligently, to execute it effectively, to appraise the results and to co-ordinate all the activities of the business. The importance of office arises due to the following factors:

1. Office as an information centre : Office can be described as the information centre or data bank of an organization. All kinds of information and figures, whether past or present, are

Fig. 1.2 - Office - an information centre

available in the office. The information furnished by the office serves as the basis of forecast, planning and control.

2. Channel of communication : Office is a channel through which communications, especially written communications, move from top to bottom and in reverse order as well. An organization would fail inspite of its best talents, if objectives, policies, orders and results are not communicated in either direction.

3. Aids in co-ordination : Office serves as a co-ordinating link among all the departments of an organisation. The process of co-ordination is almost impossible without the presence of office. Office provides the necessary information and knowledge for co-ordinating the efforts of different departments such as production, finance, personnel and marketing.

4. Aids in managerial control : Control can be described as the measurement and correction of performance of the subordinates in order to make sure that enterprise objectives and the plans made to achieve them are accomplished. Control is thus a necessary function of management which requires

- Establishment of standards
- Measurement of performance against the standards
- Correction of deviations from the standards and plans

Control cannot be exercised only with the help and support from the office. Required data is collected, documented and presented for effective control by the office.

5. Importance vis-a-vis workers : Effective human relations requires effective organization. Preparation of wage and salary sheets and their payment are the responsibilities of office. Office is also responsible for operating employee benefit schemes such as pension and provident fund schemes. Office contributes immensely in maintaining good relations between the management and workers.

6. Importance vis-a-vis share holders & creditors : Office serves as the link between the share holders on the one hand and the company on the other. Office helps with the work related to issue of share certificates, dividend warrants and notice of company meetings, share transfer and answering different enquiries of share holders. Office also links the creditors with the organisation and acts as a liaison for them.

7. Importance relation to customers : The importance of office in relation to customers is of great significance. Office acts as a channel that links the business organisation with its customers. Their enquiries, orders and complaints are taken care of by the office through direct personal contact. Print, visual and electronic media are used by the office to inform the customers about the products and their uses.

8. Importance in relation to government & general public : Today, a business organisation is recognized as a social institution. It is required to satisfy government regulations. The office acts a link between different government departments and the organisation. Office is also the link between the general public and the organisation. Office is responsible for building a healthy social image of the organisation in the minds of the people.

4. TYPES OF OFFICE

The various types of office are:

1. Front office
2. Middle office
3. Electronic or e-office
4. Virtual office
5. Back office

1. **Front office** is a business term that refers to a company's departments that come in contact with clients, including the marketing, sales, and service departments. The front office welcomes visitors, meets and greets them and handles their queries.

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Fig. 1.3 - Front Office

2. **The middle office** comprises departments of financial services that manage position-keeping. These divisions ensure that transactions capture profit flows. The middle office is usually a part of operations division, which is also in-charge of settlement. Due to their critical role, middle office functions along with the front office and is supervised by the back office managers.

3. **The electronic office or e-office** was a term coined to cover the increasing use of computer-based information technology for office work, especially in the 1980s. It is widely used since all modern offices are electronic offices.

   E-office reduces most of the paper work and also makes the office communication electronic. E-office requires the use of individual computers loaded with software applications which are interconnected in a Local Area Network (LAN),

4. **The virtual office** is the combination off-site live communication and address services that allow users to reduce traditional office costs while maintaining business professionalism.

Fig. 1.4 - Virtual Office

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The term "Virtual Office" implies space utilization, but a full application includes professional live communications of teleconferencing.

DO YOU KNOW

The virtual office idea came from the convergence of technological innovation and the Information Age. The concept has roots in the Industrial Revolution, where parallels to current work styles, specifically working from home, have been drawn. The term was first used in a 1983 airline in-flight magazine article about portable computing. The virtual office concept is an evolution of the executive suites industry. However, the inflexibility of an executive suite lease doesn't work for many business models and helped spur the virtual office concept. The first commercial application of a virtual office occurred in 1994, when Ralph Gregory founded "The Virtual Office, Inc" now known as Intelligent Office, in Boulder, Colorado.

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5. **Back office** is a part of most corporations where tasks dedicated to operating the company are performed. The term comes from the building layout of early organisations where the front office would contain the sales and other customer-facing staff and the back office would be those manufacturing or developing the products or involved in administration but without being seen by customers. Although the operations of a back office are usually not given a lot of consideration, their contribution to the business is significant.

Examples of Back-office tasks include Accounting, Computerisation of transacts, running (operations architecture), accounting, and human supported by softwares & database.

5. OFFICE MANAGER

The office manager is the co-ordinator of the work system. He is the one who gets things done by working with people and other resources to achieve the objectives. The manager is responsible for planning, organising and controlling the clerical aspects of the organisation, including the preparation, communication, coordination and storage of data to support production and other important operations of an industrial establishment. He organizes the activities with direction and leadership and integrates the activities of the department with that of other departments. He monitors the work processes and evaluates their outcome.

Some of the functional names associated with an office manager are Manager - Administration, Administrative Manager, Commercial Manager, etc. Thus, an office manager is one who performs the functions of control and direction irrespective functional name of his.

5.1 Position of the office manager

The position of the office manager is of great importance. His position vis-à-vis the organisation is summed up below:

1. Implementation of policies : He is a part of the management and is the last link in the chain of command from top management. He is responsible to get the work done in the office and ensures that management policies are properly implemented.

2. Influencing morale : Office manager is the only official with whom the employees come into contact everyday, hence he will directly influence their morale and their willingness to cooperate and work.

3. Neutral link : He occupies an important position of great significance. He has to be neutral and act as a link between the management and the workers.

4. Recruitment, selection & training : Recruitment is a process of finding and attracting capable applicants for employment. Recruitment process is concerned with the identification of possible source of human resource supply and tapping those sources. Selection helps to choose the fit candidates and reject the unfit candidates. Training is concerned with imparting and developing specific skills for a particular purpose. It is a process of learning a sequence of programmed behaviour. Office manager is required to recruit, select and train the personnel. On account of this important function, an office manager occupies a vital position in an organisation.

5. Public relations : In a modern organisation, the office manager is also responsible for public relations. He projects the organisation before the public. He gathers information concerning public relation and communicates them to the top management. He also advises the management about changing public opinion.

5.2 Qualities that make a good office manager

The office manager, like any other manager in an organisation, must possess certain qualities to be a good manager. They are summed up as follows:

1) Proper education, training and experience : A sound educational background is a great asset of the office manager. It is essential that he should be able to communicate well both in oral and written form. Besides, he should possess an analytical mind to take care of different situations arising in the office. He should also be well-trained in office management procedures and systems, office machines, equipment and office routines. An awareness about the social and political environment is also an important part of his personal education as this would help him in judging behaviour of his subordinates.

2) Ability to delegate work : This quality of the office manager is pre requesate for his effective performance. Delegation helps to distribute the work load of the manager and allows the firm to expand. He should initiate steps to delegate authority, keeping in mind the fundamental principles of delegation. In fact he should go further and train workers to accept delegated work coupled with authority and responsibility.

3) Ability to organize : Office manager should be a good organizer. Since the smooth working of the business enterprise depends upon the office, he should be able to organize the office work meticulously and systematically to achieve the objectives and goals of the enterprise.

4) Leadership : Leadership is required to tackle the problems of indifference, forgetfulness, shortsightedness and apprehensions of people. Field Marshall Montgomery defines leadership as

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"the capacity and will to rally men and women to a common purpose". Leadership is the ability to enthuse, to inspire and guide subordinates and its essence is the ability to get the best out of people as well as the individuals. This quality is common to all managers production, selling, purchasing, personnel or office.

5) Personal qualities : Some of the important personal qualities that an office manager must possess are tact, self-control, enthusiasm, sincerity and adaptability. These personal qualities would stimulate and motivate the subordinates to perform better. It would be proper to say that personal qualities go a long way in making a leader and add to his personality. The strong moral character of a manager would enhance the moral of the office. Thus, personal qualities would help attain objectives with great ease and without much conflict.

5.3 FUNCTIONS OF AN OFFICE MANAGER.

The functions of an office manager relate to the following:

1) Recruitment of staff : Office manager is entrusted with the job of selecting staff for his office. He has to determine the type of people required, sources of supply, method of selection, etc. On final selection of a candidate for a job, service agreement is to be prepared.

2) Training of staff : The person selected must be rightly placed in the organisation structure. Necessary training must be given and the selected person must be familiarized with the tasks that he may be required to perform. The training programs are to be devised not only for the new recruits, but also for the existing employees as regards latest appliances, techniques and processes of office management. Suitable refresher courses can be devised by the organisation, management institutions or universities for the purpose.

3) Devising methods of work measurement & compensation : Devising methods of work measurement is a difficult task since it is hard to measure, in physical terms, the output of the staff. Therefore, on the basis of accepted norms for work measurement, methods must be devised for both measurement and compensation to secure efficiency and cooperation of the staff

4) Promotion : Promotion plays a pivotal role in the growth of an organisation. They help in enhancing the effectiveness of the employees. Promotion is a good way to recognize the efficiency and quality work of an office worker. Promotion should on a fair and just basis. The office manager is a key person in deciding promotions.

5) Co-ordinating : Co-ordinating the tasks of various workers in the office is essential for its existence. Office will be a meaningless mass of people without coordination.

6) Controlling stationery & supplies : He is required to enforce proper control over stationery and supplies in the office. In large offices, there should be a separate store keeper and normal procedure of maintaining stores must be followed. Sources of supply must be determined properly. Where ever procedures are laid down, they should be followed diligently.

7) Accounting & costing : Accounting and costing form a vital part of office administration. The office manager combines the duties of the accountant and his functions include directing the

accounting procedure. If the costing section is located under his jurisdiction, he will be required to direct its activity too.

8) Secretarial : Office concerns itself more with the provision of secretarial and other related services. The office manager also plays the role of a secretary in a small organisation. In which case, his duties include the duties of the company secretary. He is responsible for the share management, maintenance of the various books and registers as required by the statute.

5.4 Duties of the office manager

The duties of an office manager is summarized under the following headings:

In relation to the top management

1) He should support and implement the policies, objectives, budgets, etc. of top management.

2) He should report back since he is the key person for the office function. Staffing problems, arrears of work, or acute work problems must be reported immediately, so that work goes on unhindered.

3) He should cooperate with the outside management consultants. If, they have been employed to study office procedures and systems.

In relation to the work

1) He should see that the work is done efficiently as per the schedule laid down and as per the methods and system designed. Any work problems that arise in the course of functioning of the office employees must be solved.

2) He should see to it that the work must go on continuously regardless of sickness, leave, absence, etc.

3) He should ensure continuous control over all the work excersising quality control and production control.

4) He should see that all the office machines are in good working order at all times so that wastages are eliminated.

In relation to subordinates

1. He is responsible to assess the quality of staffing. He should make recommendations for promotions or pay hike. He should also supervise and train staff.

2. He is a liaison between the management and the employee, he should understand his duties towards the office staff and recognize the work performed by the staff. He should take personal interest in them and the work they do.

3. His subordinates consider him as the representative of the management. Hence all their grievances must be redressed immediately, if they fall within his power or else it should be immediately communicated for top management's action.

In relation to associates.

1. He should cooperate with them fully to fulfill the organizational goals and objectives. He should transfer the staff, if needed, so that work goes on smoothly.

2.   He should aim at systems integration. Office procedures and policies should be common for all departments to avoid conflicting aims of different managers.

POINTS TO REMEMBER

➢   Meaning :

-   Office is described as the nerve centre of the entire organisation.
-   Office is the place of transacting business where clerical and administrative functions are carried out to co- ordinate and control the activities of the organisation.

➢   Functions of an office :

-   Basic or routine functions - Receiving, Recording, Arranging, Analyzing and Disseminating information.
-   Supporting or administrative functions - these functions and in the following : Execution of management functions, Development of office systems and routines, Designing of requisite forms, Procurement of office furniture and stationery, Performance of personnel functions, ensuring safety of assets and securing public relations .

➢   Importance of office to a business enterprise :

-   Office is an important segment in any organisation- big or small, government or private and contribute to its efficient and economical functioning.
-   Importance of office arises due to following factors- Its an information centre, channel of communication, aids in co-ordination and managerial control, importance vis-à-vis workers, shareholders and creditors, importance in relation to customers and government and general public.

➢   Types of office :
   Front office, Middle office, Electronic or e- office, Virtual office, Back office.

➢   Office Manager :
   An office manager is one who performs the function of control and direction of the office. Some of his functional names are- Manager administration, Administrative manager, Commercial manager etc.

➢   Position of the office manager:
   Implementation of policies, Influencing morale, neutral link, recruitment, selection and training and public relations.

➢   Qualities that make a good office manager :
   Proper education, training and experience, ability to delegate work and organize, leadership and personal qualities.

➢   Functions of an office manager :
   Recruitment of staff, training of staff, devising methods of work measurement and compensation, promotion, co-ordinating, controlling stationery and supplies , accounting and costing and secretarial functions.

➤ Duties of office manager :

The office manager has to perform a number of duties in relation to the top management, the subordinates, and the work associates.

QUESTIONS

OBJECTIVE TYPE :

I. Choose the correct answer:

1. _____ helps 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. Systematic arrangement of information in the form of _____ enables quick access to the required information and helps in taking meaningful decisions.
   (a) Statistical statements
   (b) Sales/ purchase reports
   (c) Charts and diagrams
   (d) All of the above

3. The new approach which deals with the mechanisation of use, preparation and movement of forms is known as _____ approach.
   (a) Modern Approach
   (b) Systems Approach
   (c) Creative Approach
   (d) Formal Approach

4. The "Middle Office" deals with _____.
   (a) Welcoming guests
   (b) The financial matters
   (c) Use of computer technology for office work
   (d) Tasks pertaining to operating the company

5. Through the office, _____ channels of communication are fostered.
   (a) Upward communication
   (b) Downward communication
   (c) Upward and downward communication
   (d) None of the above

6. The _____ management communicates important policies and guidelines.
   (a) Top level   (b) Lower level
   (c) Middle level   (d) All of the above

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7. The term _____ implies space utilisation and includes professional live communication.
   (a) Back office
   (b) Front office
   (c) Virtual office
   (d) Electronic office

8. _____ is a process of finding capable applicants for employment.
   (a) Selection
   (b) Training
   (c) Development
   (d) Recruitment

9. _____ helps distribute workload and allows the firm to expand.
   (a) Delegation
   (b) Decentralization
   (c) Centralisation
   (d) None of the above

10. In small organisations, the office manager performs the duties of a _____ in addition to an accountant.
    (a) Lawyer
    (b) Company Secretary
    (c) Chartered accountant
    (d) All of the above

Answers:
1. (a) Written records
2. (d) All of the above
3. (b) Systems Approach
4. (b) The financial matters
5. (c) Upward and downward communication
6. (a) Top level
7. (c) Virtual office
8. (d) Recruitment
9. (a) Delegation
10. (b) Company Secretary

II   Briefly answer the following questions in one or two words.
1. What is the other name for basic functions of an office?
2. What are the various management functions? List them.
3. What are the two sources by which one can get information for the business?

4. What are the essentials of control?
5. What are the various modes through which personal contact is maintained with customers?
6. What is the other name for "Electronic Office"?
7. Give two examples of "Back Office" tasks.
8. "What office is to business is what the mainspring is to watch." What does this imply and who gave this comparison?
9. What is leadership in the words of Field Marshall Montgomery?
10. What is the basis of classification of the duties of an office manager?

Answers :
1. Routine functions
2. Planning, Organising, Directing and Controlling
3. Internal and external sources
4. Setting standards, measuring performance and correcting deviations
5. Prints, visual and electronic media
6. e-office
7. Operations architecture, accounting and human resources
8. Importance of an office, Dicksee
9. Capacity and will to rally men and women to common purpose.
10. Duties in relation to top management, work, subordinates and associates.

PART B
III. Very short answer:
Answer in five lines.
1. Define office
2. How does the ability to organise contribute towards being a good office manager?
3. How can information be collected in an office? Explain giving examples.
4. How is an office important to its shareholders?
5. List the different types of offices?
6. Who is an office manager?
7. Explain the terms selection and training.
8. What are the various personal qualities to be possessed by an effective office manager?
9. Explain the importance of "Promotion".
10. Why are training programs essential?

PART C
IV. Short answer.
Answer in one page.
1. What are the supporting functions of an office?
2. What are the duties of an office manager towards his superiors and subordinates?

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3. Explain the various functions that are essential and primary to an office?
4. How do different types of offices co-exist in an organisation?
5. Describe the position of an office manager.
6. What are the qualities that make an effective office manager.
7. How is the office useful to various classes of people (i.e.) workers, shareholders, customers and the Government?
8. What are the various functions of an office manager?

PART D

V. Essay type questions.

Answer within three pages.

1. "No organisation worth its name can exist without an office". Explain.
2. The functions and duties of an office manager go hand in hand. Explain in detail.
3. Elaborate the major functions of an office.

2. MODERN OFFICE APPLIANCES & FURNITURE

LEARNING OBJECTIVES:

→ *To gain awareness about the concept of mechanization.*

→ *To know the various factors to be considered in selecting office appliances, furnitures, filing and accessories.*

Introduction - Meaning of mechanisation - Objects of mechanisation - Merits and demerits of Mechanisation - Factors to be considered in selecting office Appliances - Types of Time & Labour saving devices - Furniture - Principles in selecting the furniture - Types of Furniture - Fittings & Accessories.

1. INTRODUCTION

Office equipment and machines play a vital role in the efficient performance of office work. They are crucial for the accurate and speedy performance of office work by the clerical staff. Office work is mostly indoor desk work, the clerks have to sit in the office for long hours of the day. The work is mostly routine and monotonous in nature. Efficient performance of work is impossible in the absence of the equipment, machines and comfortable working conditions. Appropriate office machines and equipment should be used so that the work can be done efficiently at minimum possible cost. Moreover, better quality equipment not only improves the general efficiency of the office employees but also increases the goodwill of the organization among its visitors. In today's fast paced world, mechanization has come to play a larger role making imperative the selection and use of right type of office machines and equipments.

2. MEANING OF MECHANISATION

Office mechanization refers to a process whereby office machines and equipments are introduced in the office with a view to aid administrative process. Office mechanization may take over some of the functions performed by office staff, for example, computer is one such machine which has taken over most of the operations which were earlier performed manually.

A systematic and planned effort to introduce suitable machines for doing office work, hitherto done with hands or simple equipments is known as mechanisation. A big office uses highly sophisticated and expensive machines including computers, while a small office uses less expensive machines such as typewriters, duplicating machines, calculators, etc. Thus, machines have become indispensable for performing office work efficiently.

Modern offices prefer mechanization to improve performance to achieve saving in time and clerical cost, to ensure accuracy and to provide a safeguard against fraud. Work done by machines is neat, clear and results are quickly obtained. The machines are not installed merely to tackle the volume of work but also to bring distinctive improvements in results.

Shifting to machine operations need investments in the form of capital assets like machines, equipments and other accessories. It also calls for additional cost in the form of maintenance and repair of machinery, insurance, premium, the cost of accommodation,

stationery etc. Machines are to be operated by skilled operators where higher emoluments also add to the cost. Highly sophisticated machines like computer need special accommodation and maintenance which also lead to increase in cost. Therefore, the decision to mechanise office operations should be determined by the cost benefit analysis.

3. OBJECTS OF MECHANIZATION

Mechanization in the office refers to a process whereby office machines and equipments are introduced in the office with a view to aid administrative processes. Mechanization in the office has the following objects:

1. Labour saving : Mechanization aims at saving labour. It may either reduce the total wage bill or the same number of employees may perform a larger volume of work.

2. Time saving : Saving in time is another objective of mechanization. The work that would take hours can be done in no time with the aid of machines.

3. Accuracy : Ensuring accuracy is one of the prime objective of mechanisation. The use of machines enable completion of work with accuracy.

4. Elimination of monotony : Repetitive processes are monotonous and office machines aim to eliminate the monotony of these repetitive processes.

5. Standardization : Standardization of work procedures is desirable which can be best achieved with the help of machines.

6. Lesser frauds : Mechanisation also minimises the chances of fraud in office work.

7. Storage of facts and data : Machines like computers store large volume of facts and data for future reference.

8. Interpreting facts and data : Machines, like computers interpret facts and data for decision making and control.

4.1 MERITS OF MECHANISATION

Mechanization has become an integral part of the modern office administrative process because it offers many advantages :

1. Better quality of work : Machines help to improve the quality of work done in the office. It aids in systematic execution of work.

2. Lower operating cost : Operating cost per hour of work declines with the use of machines. But this requires a large amount of initial capital investment. Long term investment in machines proves to be beneficial in the long-run.

3. Greater efficiency : Machines bring speed and efficiency to all types of office work. The work that may take hours to finish manually may be finished in lesser time. Improved efficiency leads to greater profitability and at the same time creates a good image in the minds of the people associated with the organization.

4. Better accuracy : Machines ensure better accuracy. Chances of errors are eliminated. Thus the work goes on smoothly, bottlenecks and delays are almost reduced.

5. Facility in control : Machines facilitate the managers to exercise better degree of control over their subordinates. For example, access card for entry and exit into an office ensures presence of a worker during office hours.

6. Facilitates standardization of office routines : Mechanization facilitates standardization of office routines and procedures. This in turn helps in better coordination of work.

7. Relieves monotony : Mechanization reduces the monotony of carrying out repetitive processes which are uninteresting and time-consuming. The office worker is thus relieved from undergoing the same process again and again.

4.2 DEMERITS OF MECHANISATION

The demerits of mechanisation are summarized as follows :

1. High cost of installation : Most of the modern office machines require a huge investment. Thus, smaller firms cannot take advantage of many controls.

2. High cost of operating : Operating certain types of machines and equipment involves high cost.

3. High cost of breakdowns : It is very expensive to repair the machinery in the event of its breakdown which in turn affects the flow of work.

4. Problem of monotony : Use of office machine creates a problem of monotony as it is in the case of the production department. The workers are replaced by machines and monotony becomes a problem in the office. The machines may thus restrict initiative and creativeness.

5. Problem of training office workers : Office workers must be trained to work on the office machines. In case of use of sophisticated machines, such training is an additional cost to the company.

6. Hostility of office workers : Workers are hostile to the introduction of certain types of machines like computers. This has been a very common experience in our country. Thus, the industrial peace may be disturbed to the detriment of the organization.

7. Under utilization of machines : Many costly machines are not used everyday but they are used occasionally. Similarly, some machines may be used more continuously during the busy season. However, it is essential that a machine must be used continuously to make it a worthwhile investment.

8. Lesser flexibility of office system : Mechanisation of office leads to less flexibility. For example, mechanization of accounting system demands a rigid structure.

9. Risk of obsolescence : Many machines have a high degree of obsolescence. The machine and its method may become out of date at a rapid pace. In order to avoid this risk machines having universal application should be purchased.

10. Surplus staff : Many machines require trained operators and the absence of them results in accumulation of work. To avoid this situation, training of more than one worker is compulsory.

11. Dominance of machines : Workers in an organisation should not become subordinates to machines. Care should be taken to avoid a situation where machines will become more important than the work it produces.

5. PRINCIPLES TO BE FOLLOWED IN SELECTING OFFICE APPLIANCES

Once the need for a machine for a particular operation (or a set of operations) has been determined, the next task is to select right type of machine for the purpose. Since many machines and equipments are available, it would be desirable to be careful in the selection of the most suitable type of machine. Improper selection of machines may prove to be costly and troublesome. It would be worthwhile to keep the following principles in mind while selecting office machines and equipments:

1. Principle of cost : The machines and equipments concerned should have the least cost in the given circumstance. The cost of a machine has two aspects - initial cost and operating cost. If a machine is expensive and its operating costs are low, it may be preferred without compromising on the quality.

2. Principle of quality : Machines and equipments must be of good quality so that the quality of work performed is of desired standard.

3. Principle of maximum benefit : It is necessary for the office machine to give maximum benefit keeping in view the cost.

4. Principle of suitability : It is important that the office machines are suitable for the process for which they are bought. They should not be opted for as a mere status symbol.

5. Principle of adaptability & multiple use : It would be better to instal machines with multiple uses so that idle time is reduced to the minimum and machines are put to maximum use. Indirectly it means that machines should be light in weight so that they can be easily moved from one place to another.

6. Principle of standardization : Purchase of equipments and machines should be standardized as it would result in the following benefits to the organisation:

1. Reduced prices due to larger purchases.
2. Lower maintenance costs due to servicing of fewer makes of machines.
3. Operators can be trained more simply and easily.
4. It is easy to purchase and use office forms to fit a very few make of machines.
5. Computation of depreciation of machines would be easy.
6. It would assist management in measuring the work output of different personnel in the office.

7. Principle of optimum use : The machines must be put to maximum use. At the time of purchase, the quantum of use in relation to cost must be determined.

8. Principle of durability : A machine must be durable. It should have a long life and also should be free from frequent breakdowns and repairs.

9. Principle of adequacy : The machines must be bought in adequate numbers so that each department has the desired number of machines. Constant shifting of machine from one department to another would pose many problems.

10. Principle of least space occupancy : It is essential that the machines should occupy the least floor space, desk and shelf spaces. Large and heavy machines often occupy costly space and thus add to the indirect cost of the organization.

6. TYPES OF TIME & LABOUR SAVING DEVICES

The machines used in modern office are too numerous to narrate. These machines are classified into the following categories:

1. **Instructional machines** - Telephone, mobile phone, inter-communication system and Dictaphone.

2. **Copying and duplicating machines** - Typewriters, duplicators, addressing machines and Photostat machine.

3. **Accounting, tabulating and computing machines** - Adding machine, calculating machine, cash register, billing machine, accounting machine, tabulating machine and computer.

4. **Miscellaneous machines** - Franking machine, impression stamp, time recording machine, pay roll machine, envelope sealing machines, calculators, etc.

6.1. Instructional machines

1. Telephone : Every big business house uses a telephone connecting internally and with other organizations. Telephone has become a necessity for modern business houses. With the help of

Fig. 2.1 - Telephone

this facility, a firm can have quick and prompt communication with the external world. Big firms employ trained telephone operators to receive phone calls from outsiders and to connect insiders with outsiders and vice versa.

2. Mobile phone : In this rapidly changing world communicating on the move has become a dire necessity. Mobile phones serve this purpose of offering mobility and connectivity to the users,

Fig. 2.2 - Mobile Phone

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any time in any part of the world. Further, businesses provide a mobile phone with a Closed User Group (CUG) facility to its employees to enable communication within the group at an economical rate.

3. Inter communication system (Intercom) : Intercom system is generally used when sufficient telephone extensions are not possible. Generally intercom equipment has an automatic switch board which allows the extension users to dial other extension users direct. An executive may need to refer to his staff or they may need to refer to each other frequently and quickly.

There are many types of inter-communication equipment which enables contact to be made 'at the flick of a switch'. The simplest inter-communication equipment is one-way which allows only the caller to speak. The caller's microphone can be wired to several points within the building. Systems which allow two-way conversation can be as simple as two telephone instruments with buzzer call. Two-way intercom is valuable time-saver because instant consultation is possible without having to travel between various points in the office.

4. Dictaphone : Generally, dictation is given to the stenographer which requires the simultaneous presence of the executive under the stenographer at one place. This may not always be possible

Fig. 2.3 - Dictaphone

due to various reasons. Dictaphone enables the executive to dictate on the machine at his own pace and leave the rest of the job to be done by the typist. This machine is later played on by the typist to transcribe the message on the typewriter.

6.2. Copying & duplicating machine

1. Typewriter :
Typewriter, one of the oldest forms of office machine is still in use in certain offices. The

Fig. 2.4 - Typewriter

typewriters produce text material on a page similar to print. They are of three types electric, automatic and electronic.

a. Electric typewriters : Electric typewriters are standard typewriters which work with an electric motor. The touch of fingers set the keys in motion and the impressions are uniformly perfect.

b. Automatic typewriters : They are power driven machines that help to reproduce identical copies of the original copy at great speed.

Fig. 2.5 - Automatic Typewriter

c. Electronic typewriters : Electronic typewriters are based on the sophisticated micro-processor technology. Every electronic computer has a memory which enables it to remember a

Fig. 2.6 - Electronic typewriter

large volume of information and to type it out automatically at the press of a button.

2. Duplicators

Duplicating is a process where by a master copy is prepared from which a large number of
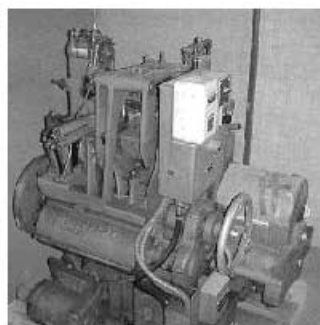

Fig. 2.7 - Duplicator

other copies are obtained with the help of the same duplicator. It is a substitute for printing. There are two types of duplicating machines.

a. Offset lithograph : Under this master copy is prepared on thin metal sheets and are used for duplicating on the machines of rotary type and are generated by power at high speed. This process

is recommended where long runs of many thousands of copies are required for line drawings and reproduction on any kind of paper.

b. Typeset duplicator : These duplicators are again printing machines which are very similar to those used by professional printers. The process of setting up the type is slow and a skilled one. Once the matter to be printed has been set up, long runs of high quality works are possible. It is particularly suitable for

- very long runs
- printing on cards
- reproduction of fascimile type written matter.

c. Photographic duplicators : This method can also be used whenever an exact copy of any document is required. In this photography of the document is first taken through a camera. The produced copies are soon developed and dried, which are ready for use. Photostat machines are used for photographic reproduction of letters, maps, drawing, deeds, contracts, orders, invoices, etc in different sizes and colour.

DO YOU KNOW?

HISTORY OF FAX MACHINE

The first fax machine was invented by Scottish mechanic and inventor Alexander Bain. In 1843, Alexander Bain received a British patent for "improvements in producing and regulating electric currents and improvements in timepieces and in electric printing and signal telegraphs", in layman's term is a fax machine.

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d. Addressing machine

It is used for a much wider range of activities such as preparation of invoices, printing of job cards and wage sheets and in any kind of search where information is repetitive. Addressograph

Fig. 2.8 - Addressing Machine

machines may be used for the repetitive printing of the same address. The addresses can be printed at a rate of 1200 per hour. The plates are preserved for future use.

e. Photostat machine

It is popularly known as "Xerox" machine taking its name from the company manufacturing this machine. Photocopying machines help in getting exact copies of the original

at a very fast speed. The term xerography means dry pictures. The original document is projected on the coated plate through a lens system. Positive charges disappear in areas charged to light. A pattern of charges is left on the coated plate of exactly the same shape as a dark part of the original document. After this a negatively charged ink powder is dusted over the place which adheres to

Fig. 2.9 - Xerox Machine

the positively charged image. The print is made permanent by exposure to heat. Xerography has become very popular because of its speed and versatility. Copies of diagrams, illustrations, drawings, etc can also be obtained. Exact replica of the original is obtained which eliminates the need for checking.

6.3. Accounting tabulating and computing machines

1. Adding machines : Adding machines may be either manually or electrically operated. Most adding machines have a roll of paper on which the figures are typed, and this is known as a "Tally

Fig. 2.10 - Adding Machine

Roll". It is used for addition and also for multiplication, subtraction and division, both electric and manual.

ii. Calculating machines : Calculating machines contribute greatly to business efficiency by eliminating routine and tiring mental work. They contribute to economy in staffing and also increase clerical efficiency. The essence of a calculating machine is that it can perform multiplication and division as well as addition and subtraction operations. It operates at a very fast speed and does not make any noise, but such machines are usually expensive.

iii. Cash register & coin handling machines : Cash register is very useful where a machine is required to print a receipt, produce posting slip and sales analysis. This type of machine can

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record cash transaction on a tape, produce printed slips and operate the cash drawer. The machine is key set and electrically operated.

Fig. 2.11 - Cash Register   Fig. 2.12 - Coin Handling Machine

Retail stores and Railway booking offices also use coin handling machines which record, sort, store and return coins of different denominations to the customers. They return the correct amount to the customers and all cash receipts are recorded by the machine.

4. Billing machines

Billing machines are used to prepare invoices, bills of lading, cash memo, etc. The machine

Fig. 2.13 - Billing Machine

makes all calculations of discounts, commission, addition, subtraction, total, etc. Papers and carbons are fed into the machine and set automatically.

5. Accounting machines

Accounting and book keeping machines may well be compared with typewriters. These machines are used for,

- posting in journals, cash book, ledger, etc.
- preparation of cheques, pay rolls, cash receipt and payment sheet
- preparation of copies of ledger accounts along with posting
- calculating and computing figures and drawing ledgers or cash book balances

6. Tabulating machines

These are combinations of adding machines and sorting devices and they involve two processes sorting information into classes and adding up the total of cash class. For tabulating statistical information by the machine, the cards are punched using punched card machine, sorted, tabulated and printed on paper in columns and rows. If in an office a large amount of information is to be handled daily, automatic tabulating and sorting machines can be used.

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7. Electronic computer

It is the latest addition to the long list of office machines. It is a general purpose machine with the capability of performing most clerical operations at high speed. It is an electronic device by

Fig. 2.14 - Electronic Computer

which data is processed electronically at great speed. It can handle whole system of operations; change automatically from one operation to another in a desired sequence and even select alternative courses of action on the basis of the data received and the result of previous operations. An electronic computer is a replica of human brain. It minimizes the chances of error and leads to an integrated approach for various system of operation in the organization. It may be noted when the computers are used for data processing, the processes is known as Electronic Data Processing (EDP).

There are two kinds of computers; a. analog computer and b. digital computer. Analog computers are used for scientific and research data processing. Digital computers are used for calculating the data in one billionth of a second.

a. Functions of a computer

A computer performs the following functions:

1. It receives programmes of instructions, stores them in the memory and uses them when instructed.

2. It performs arithmetical calculations.

3. It serves as a store house of information. It provides information when required.

4. It arranges information in the desired sequence.

5. It helps in evaluating various courses of action.

6. It applies checks to the data fed into the computer. It points out inconsistency in the data, if any.

b. Advantages of computer

1. Computers can store a large volume of information.

2. Data is processed at a very high speed.

3. Computers relieve clerical staff from the routine and monotonous job.

4. Computers help indirect savings by having its application to inventory control, stock evaluation, etc.

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5. Computers help in coordination and assimilation data for the whole business for instance, it can easily reveal stock position of various branches of an organization.

6. Computer helps in taking managerial decisions by evaluating various courses of action.

c. Disadvantages of a computer

1. The installation of a computer often requires preparatory work regarding configuration, number of machines, networking, etc.

2. It is a costly device to install and maintain. It can be used only by big organizations.

3. Trained personnel are required to operate the computer. Thus labour cost is increased.

4. Maintenance cost of a computer is very high. Any break down of a computer would completely dislocate the office work.

5. The installation of a computer is generally resisted by the employees because they feel that it will lead to replacement of human labour.

Computers have gained popularity with big industrial undertakings and government departments like railways and police. They are also used in educational institutions, research institutions and airlines. They can be used for the preparation of schedules for controlling traffic, for preparing pay rolls, for carrying on stock control, for keeping up to date records, for making calculations of insurance and for many other jobs.

6.4. Miscellaneous machines

1. Franking machines : Franking machine is used in large offices for affixing postage stamps on envelopes. In offices where thousands of outgoing envelopes have to be stamped each day, these

Fig. 2.15 - Franking Machine

machines are very useful. The outgoing mail is inserted in the machine and a handle is operated either manually or electrically. Franking machine automatically prints in a franking design comprising the postal charge and the date of posting in bright red ink. It has a meter which records the amount and balance on hand.

2. Impression stamps : These include rubber stamps bearing certain impressions like "paid", "delivered", "checked", etc. Stamps bearing date with time and numbering devices also fall under this category.

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3. Time recording machines : This popular machine is used for recording the accurate time of arrival and departure of the office employees in offices and factories.

Fig. 2.16 - Time Recording Machine

4. Pay roll machines : It is used for making the pay roll of the employees, calculating the amount to be paid to each employee.
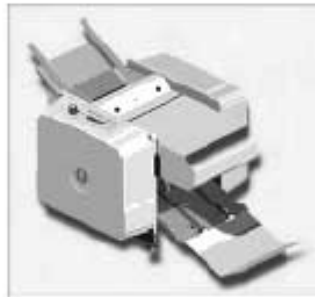
Fig. 2.17 - Pay Roll Machine

5. Slide rule : It is a type of scale which is used to make different calculations rapidly and accurately.

6. Punching machine : This is a small apparatus which punches holes on papers. The holes are required to tag and fasten the papers. It is operated manually.

Fig. 2.18 - Punching Machine

7. Stapler : It is a small machine which binds together a few papers with a small piece of thin wire. It is very commonly used in small offices.

Fig. 2.19 - Stapler

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8. Calculators : A variety of calculators are available in the market. They contribute to efficiency and remove the tediousness of calculation. They are useful for multiplication, division, addition and subtraction, calculation of discount, interest, wages, etc. Calculators help to reduce human labour in arithmetical calculations.

9. Envelope sealing machine : This is a machine which automatically seals the envelopes. It will dampen the gummed flaps of the envelopes; thus sealing of the envelopes becomes very easy.

Fig. 2.20 - Envelope sealing machine

7. FURNITURE

Office furniture is necessarily a part of total environment in which the employees work. It can be described as a basic facility with which an employee identifies himself. Right kind of furniture must be provided so as to provide maximum comfort to the employee, reduce fatigue and keep health hazards to the minimum. The number and type of furniture to be purchased for any office will depend on the number of departments and office workers, the nature and volume of work to be performed and the office space available for their accommodation.

The choice between the wooden furniture and metallic furniture will largely depend upon the following factors

1. Amount of investment
2. Mobility
3. Safety against fire
4. Ease of maintenance
5. Design
6. Durability
7. Space occupied, etc.

7.1. Principles in selecting the furniture

Following are the factors to be considered in selecting office furniture:

i. Funds : The amount of funds available determines the kind of furniture to be purchased; but at the same time it would be essential to keep in mind the most suitable type of furniture.

ii. Durability : It is an important factor. Steel furniture, which is becoming quite popular in modern offices, is more long lasting than the wooden furniture.

iii. Saving in space : Decisions regarding choice of furniture should depend upon the space available in the office and the number of persons working there.

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4. Comfort : Furniture offering comfort must be chosen. This adds to speed and better morale of the employees.

5. Appearance : Good appearance of furniture improve the ambience of the office. Thus furniture should not only be functional but it should also have a pleasing appearance.

6. Hygiene : The ease of cleaning furniture or space underneath is a problem to be considered at the time of its choice.

7. Finish : Glossy surfaces should be avoided because they create glares and thus increase the tension.

8. Saving in labour : Economy in working is an important function of office furniture. Certain furniture has built-in units for storage that save movement and walking about by the employees. Preference should be given for such kind of furniture.

9. Multipurpose or adaptable : The furniture to be selected must be adaptable to different uses in the office. This permits standardisation in the purchase of multipurpose desks and enables office workers to perform more than one type of work with the help of the same kind of furniture

7.2. TYPES OF FURNITURE

Every office requires different types of furniture. Furniture can be classified on the basis of its physical appearance like chairs, desk, etc. Another classification is on the basis of the purpose for which it is used e.g. Executive furniture, Special purpose furniture, Built-in furniture and General clerical furniture

1. Desk : The performance of an office employee is very much influenced by the type of desk he uses. Therefore, a suitable type of desk should be provided to the employees. The primary function of any desk is to provide a suitable surface for writing, checking, sorting and examining. As far as possible, the desks selected for office should have a multi-purpose use. There are different types of desks for different persons depending upon the nature of work and status- i) Executive desk ii) General Purpose desk and iii) Computer desk.

a.   **Executive desk:** These are designed to suit individual tastes and quite often they are designed as a showpiece of an organisation. Their purpose is also to impress visitors.

Fig. 2.21 - Executive Desk

Executive desks are generally double pedestal. Sharp edges and corners are eliminated. Table top is covered with a sheet of glass.

b. **General purpose desk:** It is a general purpose single pedestal desk with less elaborate design.

Fig. 2.22 - General Purpose Desk

c. **Computer desk:** Computer desks are generally standard flat-topped, single or double pedestal desk with provision for placing keyboard.

Fig. 2.23 - Computer Desk

There are numerous devices which may be incorporated in the desks. The office manager may choose any of the devices depending upon the requirements of the office and convenience of the staff. While placing an order for office desks, the office manager should consider carefully the design of the desk, weight, size, depth, storage space, special needs of the job and the status of the employee who is going to use it.

2. Tables

Tables are generally needed for sorting of mail despatch, temporary housing of files, registers and file trays, for holding meeting of committees, etc. However, in some office table

Fig. 2.24 - An ideal table

fitted with drawers and other devices are still used by clerks for writing purpose. Most of these are of conventional dimensions.

3. Chairs

The types of the chairs which are in use in modern office are revolving chairs, saddle-seat chairs and computer operator chairs. There is a need for providing the right type of chairs to the

Fig. 2.25 - Different kinds of chairs

office employees as they spend most part of the day in the office. If the chairs are uncomfortable, they cause physical strain and fatigue to the staff and consequently, reduce their efficiency. The height of the chair, angle of the back rest and the shape of the seat should be such that the person using it should be in a position to sit in a correct posture comfortably without any physical strain or discomfort. Chairs meant for computer operators should have adjustable back rest to enable the user to perform their work efficiently.

8. FITTINGS AND ACCESSORIES

Generally office fittings include desk lamp, telephone stand, waste paper basket, shredding machines, etc. When choosing or selecting such items, their colour may be considered, because the colour of these must not ruin the pleasing atmosphere of the office. Clerks should be provided with certain accessories in order to perform their work efficiently. Such items may be pen holders, sorting trays, boxes, cabinets, etc.

POINTS TO REMEMBER:

➢ Introduction:

• Office Equipment and machines play a vital role in the efficient performance of office work.

• Efficient performance of work is not possible in the absence of the equipment, machines and comfortable working conditions.

➢ Meaning of Mechanisation:

• Office Mechanisation refers to a process whereby office machines and equipments are introduced in the office with a view to aid administrative process.

• Modern offices prefer Mechanisation to improve performance and to provide safeguard against fraud.

➢ Objectives of Mechanisation:

• Mechanisation in the office has the following objectives- Labour saving, time saving, accuracy, elimination of monotony, standardization, lesser frauds, storage of facts and data, interpreting facts and data.

➢ Merits of Mechanisation:

• Better quality of work, lower operating cost, greater efficiency, better accuracy, facility in control, facilitates standardization of office routines, relieves monotony.

➢ Demerits of Mechanisation:

• High cost of installation, cost of operating and breakdowns, problems of monotony, training office workers, hostility of office workers, under-utilization of machines, lesser flexibility of office system, risk of obsolescence, surplus staff, domination of machines.

➢ Factors to be considered in selecting office appliances:

➢ Types of time and labour saving device:

• The machines used in modern office are classified into the following categories:

- Instructional machines E.g. : Mobile, Telephone
- Copying and duplicating machines
- Accounting, tabulating and computing machines
- Miscellaneous machine : Franking machine, Time - record machine, pay roll machine, envelope, sealing machines

➢ Furniture :

Office furniture is necessarily a part of total environment in which the employees work.

➢ Factors to be considered while choosing furniture:

Funds, durability, saving in space, comfort, appearance, hygiene, finish, saving in labour, multi purpose or adaptable.

➢ Types of furniture :

Desk, table, chairs, fittings and accessories.

QUESTIONS

OBJECTIVE TYPE :

1   **I. Choose the correct answer:**   (1 x 10 = 10)

(1)   What does modern offices prefer, to ensure accuracy and to provide a safeguard against fraud?

(a) Investment

(b) Administration

(c) Mechanisation

(d) Employees

(2) What is a Dictaphone?
   (a) Instructional machine
   (b) Duplicating machine
   (c) Computing machine
   (d) Miscellaneous Machine

(3) Which computers are used for scientific and research data processing?
   (a) Digital computers
   (b) Analog computers
   (c) Main-frame computer
   (d) super computer

(4) Which duplicator is suitable for reproduction of facsimile type written matter?
   (a) Photographic duplicators
   (b) Offset lithograph
   (c) Stencil duplicating
   (d) Typeset duplicators

(5) The term Xerography means -------------pictures.
   (a) Dry
   (b) Grid
   (c) Faulty
   (d) Printed

(6) What enables contact to be made 'at the flick of a switch'?
   (a) Electronic typewriters
   (b) Photostat machine
   (c) Digital computer
   (d) Inter-communication equipment

(7) The decision to mechanise office operations should be determined by--------------considerations.
   (a) Material
   (b) Manual
   (c) Cost
   (d) Result-oriented

(8) What is the substitute for printing?
   (a) Automating
   (b) Computing
   (c) Duplicating
   (d) Typewriting

(9) Most adding machines have a role of paper on which the figures are typed. This is known as
----
    (a) Offset litho printing
    (b) Tally roll
    (c) Graphotype
    (d) Slide rule

(10) Which machine is used for affixing postage stamps on envelope?
    (a) Franking machine
    (b) Addressing machine
    (c) Duplicating machine
    (d) Tabulating machine

ANSWERS

1.   (c) Mechanisation
2.   (a) Instructional machine
3.   (b) Analog computers
4.   (d) Typeset duplicators
5.   (a) Dry
6.   (d) Inter-communication equipment
7.   (c) Cost
8.   (c) Duplicating
9.   (b) Tally roll
10. (a) Franking machine

II. Write the answer in one or two words: (1 x 10 = 10)

1) What signifies progress and acts as a status symbol?

2) Give an example for copy and duplicating machine.

3) Which duplicator is known as gelatine duplicator?

4) Which type of machine can record cash transactions on a tape, produce printed slips and operate cash drawer?

5) What are the two kinds of computers?

6) What is used for imprinting the specimen signature of the drawer on large numbers simultaneously?

7) Write any two objects of mechanisation?

8) Write any one benefit of standardisation to the organisation.

9) When the computers are used for data processing, the process is known as?

10) Which method of duplicating employs a coated fibre sheet?

Answers

1) Automating office work (automation)
2) Typewriters
3) Spirit duplicator
4) Cash registers
5) Analog and digital
6) Tod cheque signer
7) Accuracy and standardisation
8) Lower prices (due to larger purchases)
9) Electronic data processing (EDP)
10) Stencil duplicating

PART B

III. VERY SHORT ANSWER (4 marks)

Answer in five lines.

1) Define mechanisation.
2) What is a dictaphone?
3) Write any 2 advantages and disadvantages of addressing machine.
4) What are the functions of computers?
5) Write the uses of Franking Machine.
6) State the types of time and labour saving device.
7) What is a typewriter? Bring out the various types.
8) Explain any two types of duplicators.
9) Explain xerography.
10) What is tabulating machines?

PART C

IV. SHORT ANSWER (10 marks)

Answer in one page.

1) Explain the various types of miscellaneous machine.
2) What is the need for automation?
3) Explain the objects of mechanisation.
4) What is an electronic computer? Write its functions.
5) What are the advantages and disadvantages of using Dictaphone?
6) What are the advantages of mechanisation?
7) Explain Coin handling, Billing and Accounting machines.
8) Explain the functions of Photostat Machine.
9) Explain the functions of a duplicator with its types (any 4)

PART-D

V.   Essay type Questions.   **(20 marks)**

Answer within 3 pages.

1)   Explain the advantages and disadvantages of mechanisation.

2)   Explain the principles of office machines and equipment selection

3)   Describe in brief the types of time and labour saving devices.

4)   Bring out in detail the functions, advantages and disadvantages of computers.

5)   What is automation? Why is it needed?

6)   Describe the team mechanisation and bring out its objectives.

7)   Analyse in detail the function of typewriters and duplicators.

8)   Explain the function of Instructional Machines.

ACTIVITY

Divide yourself into groups of 5. Make a list of 10 office appliances and conduct a survey contacting at least 10 office-goers and ask them to rank the appliance on the basis of usage.

3. OFFICE ACCOMMODATION AND LAYOUT

LEARNING OBJECTIVES:

→ To understand the criteria to be considered for selecting the office location.

→ To device an understanding of an ideal size, shape, and layout of an office.

Introduction - Accomodation requirements - Factors to be considered while selecting office accomodation - Office space planning or office layout - Importance - Objectives of office space planning or Layout - Principles of office Layout - Systems approach to office layout - Open office - Private office - Office enviornment - Noise - Ventilation - Cleanliness - Fire protection.

INTRODUCTION

The central objective of all management processes is to get the work done willingly at the lowest cost through proper selection of staff and machines and the equipment that they use. The efforts of the best worker with the best kind of equipment would not produce the desired results unless the environment is congenial to efficient working. Choice and utilization of accommodation is fundamental to the subsequent success of the office services function for the main reason that people can do their best work only if they are given the best facilities for the job they have to do. The first pre-requisite is suitable accommodation which is not always easy to find.

1. ACCOMMODATION REQUIREMENTS

Before setting out to find or view property, the manager has to prepare a check list of the requirements to be considered for deciding on the suitability of the particular building. Naturally,
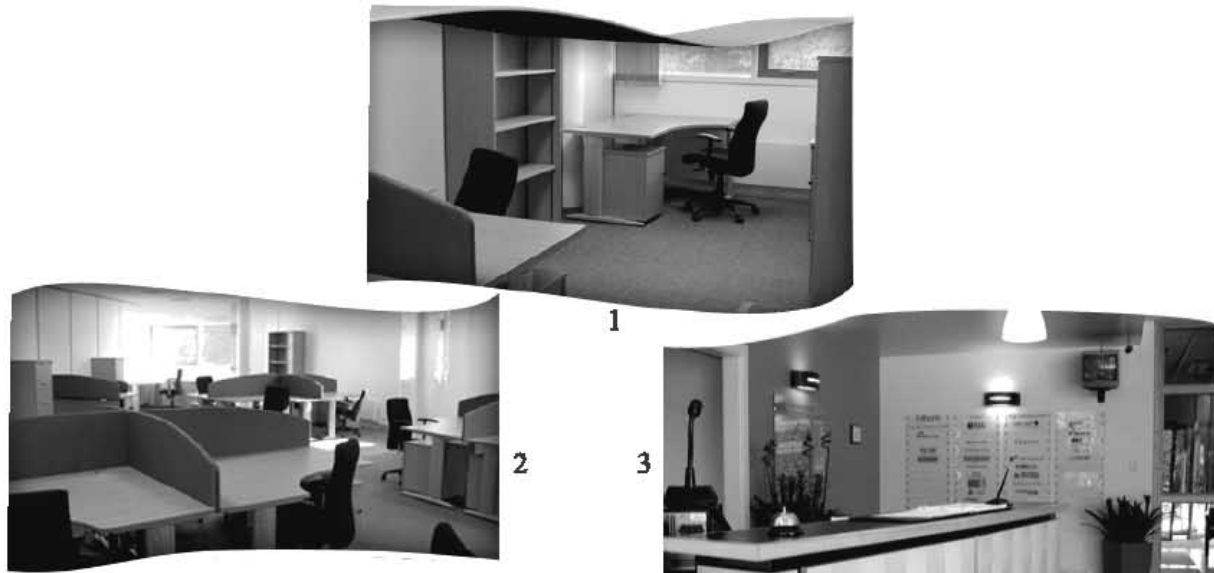

Fig. 3.1 - Types of office accommodation

each business, department or office has its own special requirements. When the check list has been prepared the points should be allocated in priority order. For example; essential, desirable,

useful. Consultation with subordinates gives them a feeling of involvement, helps in determining priorities, and ensures that existing inadequacies are prevented from recurring.

2. FACTORS TO BE CONSIDERED WHILE SELECTING OFFICE ACCOMMODATION

Following factors are to be considered in providing the right type of office accommodation.

1. Locating the office building
2. Securing the required office accommodation
3. Size of office accommodation
4. Shape of office accommodation
5. Lighting and ventilation of the space
6. Layout and facilities for office organization
7. Customer and staff convenience
8. Cost of office space or accommodation
9. Miscellaneous considerations.

2.1. Locating the office building

It is necessary to locate the office building properly. A bad location destroys efficiency as it results in loss of time and causes inconvenience and annoyance to the office worker as well as the outsiders who deal with the organization. Each organization whether business or non-business has to select its own site (urban/suburban) by taking into account the various factors that affect its functioning.

A. Choice of Location : Urban Vs Suburban

The management has to take up major decision as to whether the location of the office is to be in an urban area (or a large city or town) or in a suburban area. There has been an increasing

Fig. 3.2 - Office in urban location   Fig. 3.3 - Office in suburban location

tendency to locate offices away from urban concentrations to suburban areas. The reasons for such a tendency are

1. **Higher Cost :** Per square meter cost of office site is costlier in urban areas than suburbs.

2. **Over - Crowding and Congestion :** Urban centres are over-crowded creating heavy demand for little space available.

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3. **Growing Transport and Communication Facilities :** The growth of modern means of transport and communication has facilitated the growth of suburbs where office buildings can be located.

4. **Shift in industrial activity :** There has been a physical shift of industry from urban to suburban (or even rural) areas. This also means that some part of the office must go to the suburbs along with the manufacturing unit.

B. Centralized versus decentralized location

Large concerns, which had traditionally operated from a single central location, are now following the pattern of setting up branches in different parts of the country. They are doing so to take advantage of factors like local raw materials, labour supply, regional markets, transport economies and such other factors. While deciding their functioning some of the concerns (like Hindustan machine tools-HMT) have tried to keep each plant small enough for convenient administration and for closer labour management relations.

C. Factors determining office location

Once a decision has been made as to urban or suburban location, it would be desirable to consider the following factors for choosing the office building.

1. **Availability of means of transport :** Office should be so located that efficient means of transport are available to the staff as well as to the customers to ensure its smooth functioning.

Fig. 3.4 - Transportation facilities

Location near a railway station, bus-terminal or airport is of great advantage to certain types of business.

2. **Availability of Various Service Facilities :** Service facilities as bank, insurance

Fig. 3.5 - Bank

Fig. 3.6 - Restaurant

companies, post offices, road transport company offices, retail stores and restaurants ensure greater efficiency of the business since they are to be used by the staff as well as the business.

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3. **Relation of office with other units of enterprise :** It would be advantageous to locate the office in the same premises that houses a factory. Proximate location of different units of the same business results saving in time for communication, better public relations and personnel servicing.

4. **Relation of office with surroundings :** It would be ideal to locate office building in a

Fig. 3.7

healthy surrounding. Noise, fumes and congestion have a bad effect on the health and efficiency of the worker.

5. **Effect of localization :** If the office is located at a place where similar business are located, it would ensure reputation and better customer service. In recent years localization is not practiced due to better means of communication and improved transport facilities.

6. **Getting the required space :** It would be essential to find out whether the minimum required space is available in a given location. It is an important factor that puts a constraint on choosing a preferred location.

2.2 Securing the required office accommodation

Once the location has been finalized, it would become necessary to choose office space or building. Such office space or building should be of adequate size and proper shape to suit the requirements of the organization. Besides, the space should provide for expansion of the office from time to time. Office accommodation can be owned, leased or rented.

A. Own building : One of the basic questions regarding the office building is whether it is to be owned or taken on rent or lease. This is a policy decision to be finalized by the top management.

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Advantages of own building

1. The building can be planned on the basis of present and possible future needs. Thus best possible use of accommodation can be made.

2. Own building lends prestige to the organization and enhances its credit worthiness besides improving its image in the eyes of the customers.

3. Own building adds permanence and the address need not be changed again and again due to growing needs of the business .

Drawbacks of own building

(i) Own building may require huge investment which may not be within the easy reach of small or medium sized businesses.

(ii) High cost of maintenance and other expenses like payment of taxes add to the burden of the owner.

B. Lease building vs rental building

Accommodation of office can also be leased. The criteria for opting leased premises are:

Fig. 3.8 - Lease Building

1. suitability to the buyers
2. lease rent
3. terms of lease
4. availability of funds

C. Factors in considering rental accomodation

(i) **No investment decision responsibility :** There is no responsibility pertaining to the managerial decision about investment in building, its benefits and monetary etc. This saves the management from the possible bad judgment and its consequences.

(ii) **No maintenance responsibility :** The management is not burdened with the responsibility of its maintenance. It also becomes free from problems like payment of taxes and settlement of disputes with tenants.

(iii) **Ease in location change :** Change in location of the office can be done with great ease. Whenever the office location needs a change, another building in some other better location can be taken on rent. In essence, there is greater flexibility in terms of location.

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2.3. Size of office accommodation

Once the decision as to whether the office space is to be owned/leased/rented, the next step is deciding upon the size of the office accommodation to suit the present needs. However it is

Fig. 3.9 - An ideal office accommodation

desirable to make provisions for future expansion. Each business will have to work out its own requirements on the basis of nature and needs of the organization.

2.4. Shape of office accommodation

Shape of office accommodation is an important factor since it affects the efficiency of the personnel. The shape of the accommodation may be square, rectangular, I-shaped, narrow and

Fig. 3.10 - Different shapes of office accommodation

long, vertical or horizontal. Other things being equal, rectangular shape of the office is ideal. It ensures better utilization of office accommodation and greater efficiency of the personnel as they move over a limited area.

2.5. Lighting and ventilation of the space :

Adequate and proper lighting and ventilation of the office building or space is of great importance since this has an important effect on the efficiency and morale. A well lighted and ventilated accommodation offers lesser physical and mental strain on the office worker and consequently his morale is higher. Doors, windows and ventilators must be provided in adequate numbers in the building to ensure free flow of air and enough natural light. If the building faces south (or even southeast, southwest, east or west) natural light would enter the building in sufficient measure.

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Fig. 3.11 - A well lit and ventilated office

Importance of adequate and suitable lighting

Inadequate and improper lighting causes bad eye strain and tiredness to workers.

The following general principles govern artificial lighting in an office:

1.   The light must be sufficient but not too strong.

2.   There should be no dark shadows cast.

3.   The lighting system should be efficient i.e., it should be economical.

4.   The appearance of lighting should be good when both lit and unlit.

5.   It should be possible to increase or decrease the light as required.

6.   The walls should be decorated in light shades to give maximum reflections.

7.   Furniture with light finishes should be chosen.

8.   Blue, green and grey paper and cards should not be used.

In most modern offices the cold cathode tube light is found. Eye sight is a very precious attribute to every human being to personal life as well as work. Workers are entitled to lighting conditions which cause minimum eye strain.

Optimum use of light can be made by adopting the following measures:

1.   Minor alterations to increase effectiveness of existing windows

2.   use of external reflectors

3.   better color schemes

4.   rearrangement of furniture

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2.6. Layout and facilities for office organization

Modern business rests not only on its personnel and equipment but also how they are arranged. Much of the efficiency of men and machines in the modern office depends upon their
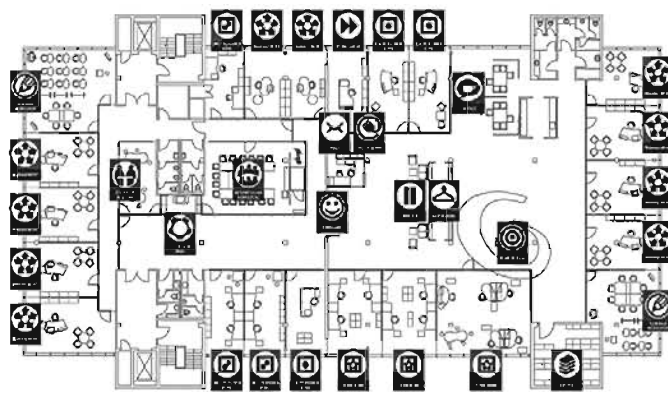

Fig. 3.12 - Office layout

layout. In the modern office internal arrangement must take place on the basis of office systems and structure of organizations. The size, shape and number of rooms, corridors and other arrangements should be made based on the location of the departments and the layout of the office. The departments may be situated on the same floor.

2.7. Customer and staff convenience

Customer and staff convenience plays a vital role in the construction of office accommodation. Departments such as sales and cash which are visited more frequently by customers should have an easy accessibility. Departments that have contact with outsiders should be located in such a way to enable easy access. There should be adequate provision of canteens, washrooms, cloakrooms, water points, etc. There should be proper provision for elevators or lifts for the convenience of visitors and staff wherever necessary.

2.8. Cost of office space or accommodation

Cost is one of the most important factor that ultimately determines the choice of the office building. The cost of office accommodation is influenced by location as well as its size and internal arrangements. The management should aim at striking a balance between the total requirements and the capacity to pay for office space. However the cost of space should be within the means of the business, but at the same time efficiency cannot be sacrificed for economy in cost.

2.9. Miscellaneous considerations

Other factors which need to be considered include flexibility of the space to match the changing needs of business, ease in installing machines and equipments, safety of the machines and equipment and safety of the personnel in the office.

3. OFFICE SPACE PLANNING OR OFFICE LAYOUT

After deciding upon the office space, office layout is one of the most important task of office management. It can be defined as "the arrangement of all physical components within the

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available floor space to provide maximum effectiveness and the coordination of these components into an efficient and attractive unity".In other words it is the arrangement of different departments, equipments and men within a given available floor space to make optimum utilization of space to ensure maximum efficiency of the office. The above said definition of office layout can be explained with the features given below.

1. It is a process of utilising the available space by adopting a complete scientific method

2. It will create a complete office environment.

3.1 Importance

Proper office layout is crucial to efficiency of business. Layout is important to ensure efficiency due to the following factors:

(i)   To ensure proper utilization of floor space

(ii)   To facilitate supervision

(iii)   To facilitate inter - communication

(iv)   To ensure better use of office machines and equipment

(v)   To ensure better comfort and morale of workers

(vi)   To ensure favorable impression on customers and visitors

(vii)   To ensure smooth work flow

DO YOU KNOW?

The word ergonomics is derived from the Greek words ergon for work and nomos for laws; ergonomics literally means natural laws.

Ergonomics is the optimizing of the experience between human beings, and the designed objects and environments they interact with. According to the Eubios Ethics Institute, it is the relationship of humans with machines, in particular body posture in relation to engineering and includes features such as chair design, tool design, positioning of dials, room layout and computer interface, which correspond to a healthy body form.

3.2 Objectives of office space planning or layout

While office layout is being planned it would be desirable to keep in mind certain objectives. These objectives are the goals which are to be achieved through layout. It's the task of the office manager to define these objectives carefully so that layout achieves maximum efficiency. Before finalizing layout, the office manager would do well to prepare a model plan of the layout on paper with some pieces of colour paper cut to scale representing personnel, machines, and furniture. In office space planning or layout the following objectives must be kept in mind to achieve maximum efficiency:

1. It must ensure effective work flow so that all work proceeds systematically and unhindered.

2. Optimum utilization of space must be ensured.

3. It should provide for maximum scope of supervision at minimum effort on the part of the supervisor. This also ensures discipline.

4.   It must allow for the free movement of the office personnel. The staff at work must be able to move about their places of work and machines freely without any hindrance.

5.   Best possible working conditions should be provided to the office staff to ensure maximum output.

6.   People doing confidential work with high level of concentration should be provided with suitable accommodation.

7.   It is necessary to follow functional departmentalization.

4. PRINCIPLES OF OFFICE LAYOUT

To attain the objectives mentioned above, it is necessary to have a good layout for which the following principles should be observed:

1. Principle of flow of work : Flow of work should be smooth and unhindered. Whether the layout is in a straight line, circle or U-shaped, the movement of people and papers should be minimum.

2. Principle of free movement and observation : The floor space should be (as far as possible) free from partitions, columns, etc., so that there is free movement and observation.

3. Principle of effective supervision : The layout should be such that it aids effective supervision.

4. Principle of flexibility : The layout should be such which allows for changes in future because business is not a static entity.

5. Principle of morale and loyalty : Ensuring loyalty of workers especially in large organisations is a must because working groups are social groups. A proper layout of the office can certainly contribute to this aspect through a careful design.

6. Principle of balance : The layout should be balanced and of pleasing appearance. Balancing gives it a sense of responsibility and pleasing appearance of the office attracts more customer and improves the image of the enterprise.

7. Principle of maximum utilisation or least cost : Space should be utilised to the full so that money costs are the lowest. But at the same time each clerk must be given a minimum working space because this increases efficiency and also makes for a healthier staff.

8. Principle of equipment placement : Equipment and filing cabinets should be placed in a way that the filing cabinets and equipment to be used by the staff are conveniently located. The staff should be able to approach them without loss of time or inconvenience.

9. Principle of arrangement : Desks should be arranged in accordance to the standard plan. In this way, not only the office looks more efficient but also supervision becomes easier.

10. Principle of good lighting : While deciding the lay out, it is necessary to provide natural lighting especially, for work requiring greater light. Such work place should be located necessarily closer to the windows.

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11. Principle of good ventilation : Ventilation in layout plays a significant role. The problem of ventilation is more complex where there is mixed staff of men and women. It may, therefore, be such which serves their individual needs.

12. Principle of spacing : It would be necessary to provide gangways between various rows of desks. Their width will be depend upon the number of desks, equipment, etc.,

The above principles must be coordinated to achieve a perfect office layout with the final objective of integrating men, materials and machines for efficient and economic office operations.

5. Systems approach to office layout

The systems approach to office layout begins with an analysis of the flow of documents and the flow of oral communications in the organisation. Once these two types of flows have been properly identified and described, an office layout that permits optimum efficiency in the flow of information can be decided. One of the important features of the systems approach is the open office, which is discussed in the following paragraphs.

5.1. Open office versus private office

While planning office space or lay out of the office, it would be necessary to consider whether the enterprise requires a few open offices; or a large number of small individual offices. In case of an open office the staff is put in a large room or hall instead of separate rooms. Every section or department is allotted a separate space within the hall and sometimes counter-high filing cabinets and shelves are used to demarcate the area of each section or department. However, some private rooms and offices are to be provided for the top managerial personnel and also for work requiring privacy and concentration.

Open office

Open office is an arrangement where all the sections and employees of an office are put together in a single hall or room and supervised by responsible staff.

Advantages of open office

Open office offers many advantages over the small individual offices. They are as follows:

1. **Economical :** Open office is more economical while considering the
    - high rents of office buildings particularly in bigger cities
    - occupation of floor space by walls and partitions.

2. **Better work and supervision :** Open office encourages better work through better supervision and easier inspection. The worker is under the direct supervision leading to better coordination of work.

3. **Flexibility :** Changes in the layout can be affected without much difficulty, since every item of furniture and equipment can be moved freely.

4. **Better communication :** The workers do not face any hindrance like walls or doors and thus communication is more effective than in the private offices. A clerk needs to take only a few

steps to move to another position for consultation, advice and instruction. This leads to smooth flow of work.

5. Centralisation : In the open office, stationery stores and filing can be easily centralised for greater ease, efficiency and economy.

6. Joint use of equipments : It is possible to have a joint use of office equipment, such as calculators, telephones, photo copiers, etc. This ensures optimum use of equipment and consequent economy.

7. Economy in lighting, cooling etc. : Open office also leads to economy in fixed and operating costs of lighting, cooling, air-conditioning, heating, etc.

8. Smarter look : The office wears a smarter look to that extent it provides an advertisement for the organisation itself at no additional cost with a greater satisfaction to the customers. The worker also takes pride in the organisation and this enhances morale and work output.

9. Better lighting and ventilation : Open office also ensures better lighting and ventilation. Thus the office is a healthy place to work.

10. Democratic : An open office is democratic since all grades of staff are on view. Senior staff have to preserve their position by display of efficiency & character.

11. Easy to Decorate : An open office is easier to decorate. In fact the staff themselves provide part of the decoration, making it a pleasant place to work in.

Drawbacks of the Open Office

Open offices suffer from many drawbacks, more important of which are listed below:

1. Absence of Privacy : Privacy can never be maintained in an open office since everything is done in full view of all the staff.

2. Untidy & Unbusiness - Like Appearance : If it is not maintained properly it appears to be untidy, shabby and unbusiness-like. This reflects badly on the morale and efficiency of the office workers.

3. Impersonal Atmosphere : In a large open office the atmosphere is impersonal. The worker feels little attachment to his place of work and this may create problems for the management.

4. Noise : The efficiency of the worker decreases due to communal noise of all types, of which the telephone is the main offender.

5. Unhealthy : Large open office is generally not good even from the point of view of the health of workers. Infectious diseases can be easily passed on from one person to another due to bad ventilation and crowding of workers at one place.

6. Erosion of Unity : When a change in layout results in an open-plan office, the morale of the primary working group may be affected. The closely-knit working group of small office would feel that the sense of unity has been eroded.

7.   Congestion : There is also the danger of employers squeezing too many employees into an office and trying to get too much in economy from joint equipment usage and savings in lighting, cooling, air-conditioning, etc.

8.   Ignores Individual Needs : The amount of light, heat and cooling needs vary from individual to individual. The open office ignores this aspect which may lead to misunderstanding among the staff.

Private office

Private office refers to separate rooms allotted for officers and section head for doing confidential and important work.

Advantages of Private Office

Advantages of private office are:
1.   It gives prestige and importance to the top executive in the organisations.
2.   Confidential work and discussion is possible. General privacy is ensured.
3.   Concentration of mind on accounting and statistical work is possible. It leads to increased efficiency in their work.
4.   Better ventilation is possible and it ensures better health of workers.

Disadvantages of Private Office

The disadvantages of private office are:
1.   Much space is wasted for partitions
2.   It affects the flow of work
3.   More supervisors are needed to watch the work done in office. Thus supervision becomes more costly.
4.   It is more expensive to build separate offices.
5.   There will be additional expenses to provide adequate light.
6.   Cleaning of the office becomes a tedious work.
7.   The office layout will be a complicated one.
8.   More expensive furniture arrangement is needed than the open office or general office.
9.   Extra means of communication are needed for each room.
10.   Clerks, messengers have to waste time to see whether the concerned person is there or not in the private room.

Some other forms of layout include cubicle forms, incubators and short term office rentals.

5.2 Cubicle farms

Many companies with a large number of middle-management level workers place workers in cubicle farms, or partitioned rows of spaces with dividers which may or may not reach the ceiling. Each cubicle is provided with a desk, computer, printer and private phone line. A single worker usually occupies a cubicle, however sometimes two or three workers share a single cubicle.

5.3 "Hot desk" and incubator office plans

Incubators house a number of workers who may or may not be involved in the same or even related companies or ventures. With a "hot desk" arrangement, two or more workers share office space at different times of the day or on different days of the week. Incubators and "hot desk" arrangements maximize the number of people who can use a given office space.

5.4 Short-term office rentals

Another fairly new development are short term office rentals. These rentals range from daily rentals to month-to-month leases and longer terms. Short-term rentals are usually fully equipped, not just with office furniture, but also with internet and fax machines, support staff and voice mail systems. They are available for small businesses and travelling executives. A variation on short-term office rentals are virtual offices, which allow professionals who work from home to establish a professional presence complete with answering service.

6. OFFICE ENVIRONMENT

6.1. Decoration

Colorful decoration not only adds to the appearance of a room, but also has a psychological effect on the people who are working in it. Bright and cheerful colors have a pleasant effect on them resulting in better work. Rooms that receive little sunlight should be decorated in warm colors.

6.2. Curtains

Curtains add to the ambience of any office, particularly in executive suites. Apart from the pleasing atmosphere created by curtains they also provide a means of absorbing sound. The

Fig. 3.13 - Curtain types

colours can either blend with the wall decoration or create contrast to add liveliness to the room.

6.3. Noise

Noise affects the efficiency of the average office worker. Experiments have proved that noise free atmosphere leads to increased efficiency of workers.

Fig. 3.14 - Noise

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The problem of reducing noise is not an easy one for office managers. Hence, it should be given enough attention. Some of the noise in the office are beyond control, but it can be investigated and attempts can be made to minimise its impact.

6.4. External Noise

Careful location of the office building is a first step in preventing noise. Preferably the building should be away from the road and must be separated by a row of trees. In cities with air conditioned offices, extra noise pollution is kept at the minimum.

6.5. Internal Noise

The problem of internal noise are much more within the control of office manager. The building should be so planned that the noisy departments are located away from others. In an office noise is amplified by hard, shiny surfaces of furniture and floors, and is usually a mixture of the ringing of telephones, the noise of office machines, conversation, footsteps and doors slamming.

6.6. Ventilation

Ventilation is one of the most common office problems. Offices with less ventilation turn too hot and stuffy, causing drowsiness resulting in slower and less accurate work. The requirements of good ventilation are that there shall be a constant flow of fresh air to remove staleness without causing drowsiness.

Natural ventilation through windows can be increased by roof ventilators and internal tube ventilators which vent on the outside walls. Artificial ventilation is provided by electric fans and air conditioners.

6.7. Cleanliness

Office accommodation must be kept clean and tidy. A dirty office makes work unpleasant and affects health of workers.

7. Fire Precautions

All offices should have sufficient fire safety equipments. It should also adopt certain precautions to safeguard against fire risks. Some of the measures are:

Fig. 3.15 - Fire safety equipments

1. Mark fire exits clearly
2. Train staff to use fire extinguishers.
3. Hold fire drills regularly.
4. Install smoke detectors/ an automatic fire alarm system.
5. Provide ashtrays to avoid placing lighted cigarette stubs in wastepaper baskets.

People generally react well when given good conditions. They will take pride in keeping the place in good order, clean and tidy if they have been consulted and involved in designing the office accommodation, layout and environment. The result will be a group of people willing to work cheerfully with concentration resulting in mutual benefit to the management and the employees.

POINTS TO REMEMBER

➢ Importance of office accommodation:

● The central objective of all management process is to get the work done willingly at the lowest cost through proper selection and training of staff and the machines and equipment that they use.

➢ Accommodation requirements :

● The manager has to prepare the check list of the requirements which must be considered when deciding on the suitability of the particular building.

➢ Factors to be considered to provide accommodation:

● Locating office building, securing the required office accommodation, size of office accommodation, lighting and ventilation of the space, layout and facilities for office organisation, customer and staff convenience, cost of office space or accommodation, miscellaneous consideration.

➢ Office space planning or office layout:

● Office layout is the most important task of office management. The layout is important to ensure efficiency due to the following factors-

● To ensure proper utilization of floor space.

● To facilitate supervision.

● To facilitate inter- communication.

● To ensure better use of office machines and equipment.

● To ensure better comfort and morale of workers.

● To ensure favorable impression on customers and visitors.

● To ensure smooth work flow.

➢ Objectives of office space planning or layout :

● It must ensure effective work flow.

● Optimum utilization of space must be ensured.

- To ensure discipline.

- To obtain maximum output

- People doing confidential work to be provided with suitable accommodation.

- To follow functional departmentalization.

- Principles of office layout

➢ Principles of - flow of work, free movement and observation, effective supervision, flexibility, morale and loyalty, balance maximum utilization or least cost , equipment placement, arrangement, good lighting, good ventilation and spacing.

- Open office versus private office in case of an open office the the staff is put in a large room instead of separate rooms. Every section or department is allotted a separate space within the hall. However, some private rooms and offices are to be provided for the top managerial personnel and also for work requiring privacy and concentration.

➢ **Advantages of open office**

- Open office offers many advantages over the small individual offices they are as follows;

- Economy

- Better work and supervision

- Flexibility

- Better communication

- Centralization

- Joint use of equipments

- Economy in lighting, cooling etc

- Smarter look

- Better lighting and ventilation

- Democracy

- Easy to decorate

➢ **Drawbacks of the open office**

- Open offices suffer from many drawbacks, more important of which are listed below:

- Absence of privacy

- Untidy & unbusiness- like appearance

- Impersonal atmosphere

- Noise

- Unhealthy

- Erosion of unity

- Congestion

- Ignores individual needs

Advantages of private office

1. Adds prestige
2. Confidential work and discussion is possible.
3. Concentration of mind on accounting and statistical work is possible. It leads to increased efficiency in their work.
4. Better ventilation is possible and it ensures better health of workers.

Disadvantage of private office

The disadvantage of private office are

1. Much space is wasted for partitions
2. It affects the flow of work
3. More supervisors are needed to watch the work done in office. Thus supervision becomes more costly.
4. It is more expensive to build separate offices.
5. There will be additional expenses to provide adequate light and good ambience
6. Cleaning of the office becomes a tedious work.
7. The office layout will be a complicated one.
8. More expensive furniture arrangement is needed than the open office or general office.
9. Extra means of communication are needed for each room

Decoration

Curtains

Noise, ventilation, cleanliness

Fire precaution

QUESTIONS

OBJECTIVE TYPE 10 x 1 = 10

I.   Choose the correct answer

1. ---------------- are congenial to efficient working.
   a) Efforts   b) Resources
   c) Environment   d) Equipments

2. 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

3. What is most likely tool of choice, for more complex layout projects?
   a) Magnetic boards   b) Computer-Aided design
   c) Cut outs   d) Plastic models

4. Which approach works well for situations in which employees spend a portion of their workday away from their work area?
   a) Cluster Workstation
   b) Modular Workstation
   c) Landscape
   d) None of the above

5. Product layout is applicable for high-volume ------------ operations?
   a) Simultaneous
   b) Repetitive
   c) Decoration
   d) Productivity

6. The arrangement of office furniture and equipment within the available floor space is called ------------
   a) Accommodation
   b) Layout
   c) Furnishing
   d) Cubicle farms

7. Service businesses that target a particular rich market will have to be located near ------
   a) Retail establishments
   b) Customers
   c) Industrial centers
   d) Urban area

8. What is the blend of the modular and cluster workstation approach called?
   a) Cybernetics
   b) Facility layout
   c) Open office
   d) Office landscaping

9. Where do the companies with a large number of middle-management level workers place those workers?
   a) Incubator office
   b) Traditional office
   c) Open-plan office
   d) Cubicle farms

10. Which is the ideal shape of office accommodation?
    a) Square
    b) Rectangular
    c) I-shaped
    d) Horizontal

ANSWERS
1. c) Environment
2. d) Hot-desk
3. b) Computer-Aided design
4. a) Cluster Workstation
5. b) Repetitive
6. b) Layout
7. b) Customers
8. d) Office landscaping
9. d) Cubicle farms
10. b) Rectangular

II.   Write the answers in one or two words   10 x 1 = 10

1.   What is the other term for office space planning?
2.   Write any two drawbacks of office accomodation in own building?
3.   What begins with an analysis of the flow of documents and the flow of oral communications in the organization?
4.   Give any two drawbacks of open office?
5.   Name the office that ensures general privacy?
6.   What adds to the appearance of a room and also has a psychological effect on the people working in it?
7.   Which measure has to be adopted to make optimum use of light?
8.   Give any one method by which natural ventilation can be increased.
9.   What arrangements maximize the number of people who can use a given office space?
10.   The cost of office accommodation is influenced by --------- ---------

ANSWERS

1.   Office layout
2.   Huge investment
3.   Systems approach to office layout
4.   Congestion, Noise
5.   Private
6.   Colorful decoration
7.   Use of external reflectors
8.   Roof ventilators
9.   Incubators, Hot-desk
10.   Location, size

III.   VERY SHORT ANSWERS   4 marks

Answer in five lines

1.   Briefly state the importance of office accommodation.
2.   Define office layout.
3.   What are the benefits of efficient office layout?
4.   State the important factors that have to be considered while choosing a location for business.
5.   List out the ways to make optimum use of maximum light.
6.   State the types of office layout. Explain any two.
7.   State the steps in office layout planning. Explain any one step.
8.   Write the steps which can be taken to prevent/reduce noise.
9.   What are the objectives of office space planning?

10. Write the advantages of lease buildings.
11. What is system approach to office layout?
12. What are the new developments in office layout?

PART - B

IV. SHORT ANSWER 10 marks

Answer in one page

1. What are the factors to be taken into consideration for securing the required office accommodation?
2. Explain the importance of proper office layout.
3. Describe systems approach to office layout.
4. Bring out the importance of adequate and suitable lighting.
5. Write about the fire precaution and preventive measures to be adopted in an office.
6. Explain the types of office layout.
7. Highlight the importance of decoration and furnishing in an office.
8. Describe the problem of noise in an office.
9. Why is ventilation and cleanliness important to an organization?

PART - C

V. ESSAY TYPE QUESTIONS

Answer within three pages (20 marks)

1. Elaborate the factors to be considered while selecting office accommodation.
2. What are the factors to be considered in the location of an office building?
3. Highlight the principles of office layout.
4. Describe the advantages and disadvantages of open office.
5. Bring out the factors to be considered to provide accommodation.
6. Explain the importance and objectives of office planning and layout.
7. What are the factors to be considered while selecting office site. Describe its benefits?
8. What is systems approach to office layout. Explain the types of office based on this approach.

ACTIVITY

Draw a suitable office layout listing the factors/criteria considered for the same.

4. OFFICE STATIONERIES & SUPPLIES

LEARNING OBJECTIVES :

→ To know the various factors to be considered for selecting stationeries and to manage office supplies

→ To understand the various types of forms used in an office.

Introduction - Need for control of office stationeries and supplies - Factors to be considered for selecting stationery - Organisation and Management of purchases - Purchase procedure - Storage of supplies - Issue of stationery - Forms - Importance - Need - Advantages of using forms - Principles of form Designing - Forms control - Steps in forms control - Factors to considered while designing office forms - Types of form - Form sets - Continuous stationery - Loose leaf ledger.

INTRODUCTION

Every office requires a large variety of stationery and other articles in connection with office work. These are often known as 'office supplies' and include items like paper, paper pads, letterheads, carbon, typewriters, ribbons, pens, pencils, erasers, stamp pads, stencils and duplicating paper, writing, stamping and duplicating ink, paper knife, paper fasteners (pins, clips, glue, cellotape, stapler, etc.), tags, rubber bands, sealing wax and so on. In each category of

Fig. 4.2 - Sealing Wax

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stationery, several types and qualities of items are often required. Thus, paper may be required for various uses which are as follows:

(i)   Plain sheets for typing, writing, printing etc

(ii)   Manila sheets for rough drafts

Fig. 4.3 - Manila envelopes

(iii) Letter heads of small, medium and business size

(iv)   Second sheets, i.e., thin sheets for carbon copies

(v)   'Copy sheets', thin second sheets with the word 'COPY' printed across

(vi)   Stencil and duplicating paper

Fig. 4.4 - Stencil

(vii) Writing pads

Fig. 4.5 - Writing pad

(viii) Scratch pads

Fig. 4.6 - Scratch pads

(ix)   Printed forms

Similarly, envelopes of varied sizes are required in the office, e.g., small (3?" x 6"), medium (4" x 9" or 4 ½" x 10"), large (5" x 11") and also oversize envelopes which are made of with strong white manila or brown paper, airmail envelopes, etc. Pencils, pens, correcting pens and erasers are part of inevitable requirements of any office.

For smooth and efficient handling of office work it is essential that the selection, procurement, storage and use of stationery should be organized and regulated in a systematic manner. It is only then continuous supply of the right type and quality of articles can be ensured and the cost of office supply can minimised.

DO YOU KNOW?

MYTHS AND FACTS ABOUT RECYCLED PAPER

1. It requires more energy to make recycled paper than new paper.
2. If we look at the papermaking process alone, then it does indeed normally take more energy to make paper from waste paper than from pulp because of the extra cleaning involved, but …….. pulp does not grow on trees! If we include all the other energy requirements involved in turning wood chips into pulp, the making of recycled paper leads to energy savings.
3. Making recycled paper is more polluting than making new paper
4. Over the last few years there have been a number of government reports predicting that by the end of this decade (or sooner) we will have run out of available landfill sites, if we continue to dispose of our waste at current rates.
5. There is nothing wrong with using trees - a renewable resource - as a crop for paper.

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1. Need for Control of Office Stationery and Supplies

It is necessary to control office stationery and supplies effectively on account of a number of reasons, which are summarized below:

1. Cost

Stationery and supplies are expensive items. As time passes, items of stationery and supplies are becoming more numerous and are costing more and more to the organisation. In fact, they cost a lot in terms of purchase price, proper storage and proper issue. In some organisations, stationery and supplies have huge budgets. Thus, there is a need for their proper control at all times.

2. Right type of supplies

It is necessary that the right type of stationeries and supplies should be bought. Bad writing paper, poor carbons, ill-sized envelopes, etc., result in wastage and also leave a poor impression in the minds of the users as well as in the minds of the customers and public at large.

3. Availability

It is desirable that stationery and supplies are available at all times in adequate quantity. Besides, it would also be essential not to overstock any particular stationery. Over-stocking has

two major drawbacks: first, more storage space is needed, and second, funds of the organisation get blocked unnecessarily.

The reason for inadequate attention given to control of stationery and supplies is that the management is worried more about the obvious cost, like the salaries of the office staff, rent, cost of equipments and machines, etc, thus the cost of supplies is relegated into the background.

DO YOU KNOW?

THE HISTORY ABOUT THE ORIGINATION OF PAPER CLIP.

Johan Vaaler, a Norwegian inventor with a degree in electronics, science and mathematics, invented the paperclip in 1899. He received a patent for his design from Germany in 1899, since Norway had no patent laws at that time. Johan Vaaler was an employee at a local invention office when he invented the paperclip. He received an American patent in 1901 -- patent abstract "It consists of forming some of spring material, such as a piece of wire, that is bent to a rectangular, triangular, or otherwise shaped hoop, the end parts of which wire piece form members or tongues lying side by side in contrary directions." He was the first person to patent a paperclip design, although other unpatented designs might have existed first.

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2. FACTORS TO BE CONSIDERED FOR SELECTING STATIONERY

Purchase and availability of office supplies is the very basis of the smooth functioning of the office. Only supplies of proper quality and grade would allow for efficient work in the office. Whether it be large/medium/small sized organizations purchase of supplies is a very important activity which is based on the following factors:

1. Discovering sources of supplies : The first step in purchasing is exploring dependable alternate source of purchase. While selecting the supplier to whom order is to be given for the purchase of office stationery, the purchase department should keep in mind: (i) manufacturing capacities, (ii) reliability of the supplier, (iii) financial condition of the supplier, (iv) the management of the supplying firm, (v) price quoted (vi) quantity for which price quoted is applicable, (vii) terms of payment, (viii) terms of delivery and (ix) specifications to which the products are manufactured.

2.   Purchase at lowest price : All other factors being the same, the purchase price should be the lowest price at which a particular office stationery is to be purchased. Thus, the supplier from whom the office stationery is purchased should be dependable and capable of supplying office stationery of uniform quality at the right time and at reasonable prices. The purchase officer should keep in mind all the criteria given above in making a choice of a supplier; however, he must not become penny-wise and pound-foolish.

3.   Purchase of correct quantity : It is necessary to purchase stationery in correct quantities. The maximum level, the minimum level and the re-order level of stock of every item should be determined rationally. Taking into account factors like normal average consumption, the number of days for which supply is to be held in hand and the time needed to obtain supplies (lead time).

Purchase of supplies in correct quantities is necessary due to many reasons, more important of which are: (i) regular flow of supplies ensures smooth functioning of the office and elimination of delays and stoppages of work. (ii) Supplies are to be viewed as something that creates problem of storage. Over-purchase needs more storage space which is an expensive service in the organization. (iii) Over-stocking may render the supplies less useful, e.g., paper may turn yellow and brittle. (iv) Purchasing more than a certain level blocks the capital which is a scarce resource in every enterprise.

4.   Purchase of desired quality of supplies : It is also essential to buy supplies of the desired quality to ensure smoother functioning, lesser consumption and consequently lesser office overheads. The quality of supplies to be bought are greatly influenced by the purpose for which they are to be used. e.g., even an ordinary type of paper can be used where certain papers are to be retained for a very short period of time.

5.   Purchase at the right time : The supplies must be bought at the right time. As soon as the minimum level or the reorder level is reached, the order must be placed without loss of time. Buying at the right time is necessary to eliminate delay and consequent loss of work. The time at which certain supplies are to be bought depends upon: (i) reaching the reorder level; (ii) the time that the suppliers usually take to supply and (iii) the possibility of shortage of certain supplies in future, in which case purchasing may have to be done even before the minimum level is reached.

2.1 Organisation and Management of Purchases

A. Centralised versus Decentralised Purchasing

Careful and proper organisation of purchasing is very important for any organization. Office requirements can be purchased in one of the following two ways:

(i) Centralised purchasing: In centralised purchasing supplies are bought by the central purchasing department located at one place, usually the head office or registered office of the organisation. In the case of government department, this work is the responsibility of the stationery and printing department. Centralised purchasing is an arrangement in which processes of purchases, i.e, selection, ordering and procurement, etc., are centralized

(ii) Decentralized purchasing: Decentralised purchasing is the arrangement in which the processes of purchasing are decentralized. Each branch, each division or each department of the organisation has to make its own arrangement for the purchase of supplies. Each branch, each division each department has its own separate purchase section for the purchase of stationery and supplies. In other words, the authority and responsibility for purchasing is decentralized.

The decision to centralize and decentralize purchasing of stationery and supplies must be taken care after due thought since both the methods of buying offer a number of advantages and disadvantages.

Advantages of Centralised Purchasing :

1. Specialist Function : Centralised purchasing allows the organisation to evaluate various forms of supplies thoroughly and pick up the most reliable product and the source of supply

2. Lower Cost : Centralised buying means buying in bulk. Thus, saving in costs are made. Buying in bulk means lower purchase price per unit, availing quantity discounts and saving on freight, insurance, etc.

3. Better Budgetary Control : Centralised purchasing allows for better budgetary control since a sole purchasing office supervises the purchase.

4. Help In Standardisation of forms : Centralised purchasing also makes it possible to standardize forms, which may prove a greater boon to the organisation

Disadvantages of Centralised Purchasing : Centralised purchasing has the following disadvantages:

1. Greater Costs to the Organisation. The overhead costs of organising centralized purchases may be very high since separate staff and other facilities will have to be provided for the purpose. Thus, a smaller organisation with scattered departments may find it very costly to have a centralized purchasing department.

2. Lack of Flexibility : Centralisation of stationery purchasing lacks flexibility in more than one aspect. Centralisation may result in poor response to urgent requests for supplies. Besides, the quality of supplies may or may not suit the purpose for which they have been purchased because of lack of knowledge of requirement s.

3. Unsuited for Scattered Units : (Divisions / Branches / Departments). The method may prove to be inadequate where different consuming departments are located wide apart , e.g. in different cities.

Advantages of Decentralised Purchasing : Decentralised purchasing has its own advantage. It has flexibility and reduces delays. The exact supplies needed by a department are ordered, directly on the basis of their needs. The purchasing route is, therefore, shortened. It is best suited to organisations with decentralized functioning.

Disadvantages of Decentralised Purchasing : The decentralized purchasing suffers from a number of disadvantages. Decentralisation does not allow purchasing to become a specialist function. Besides, the benefits of buying in bulk cannot be enjoyed. In practice, both the methods should be combined to have the best results, wherever possible.

B. Management of purchaes
According to Chhabra, "Management of office supplies means dealing with various aspects of office supplies like setting standards, purchasing, storing, issuing and controlling of supplies". This definition highlights the important area of office supplies which are:
1.   Standardization of supplies
2.   Purchase of supplies
3.   Storage of supplies
4.   Issue of supplies
5.   Control over use of supplies

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1. Standardization of supplies:

Procurement of various items of office supplies involves a consideration of the purpose for which they are to be used. It is essential to set standards of various items of supplies. Standardization implies fixing the requirements or specifications as to the quality of the items of the office supplies for various purpose. The standards have to be revised from time to time to cope with the changing requirement of the office and changes in the technology.

Standardization of supplies will have the following benefits:

1. It will help the purchase officer to know the exact requirements of the various sections of the office.

2. It will ensure uniformity in the specifications of various items.

3. It will avoid loss which may be caused by the purchase of standard materials.

4. It will help in achieving the economies of bulk purchasing.

5. It will increase the efficiency of office operations.

2. Purchase of supplies

The task of purchasing the office stationery should be centralized with the person known as Purchase officer. The procedure to be followed for the purchase will depend upon the nature of item to be ordered under the quantity required. If the items are required in large quantity, tender may be invited and in other cases direct orders may be placed to the suppliers.

2.1 Purchase Procedure

It is essential to have a scientific procedure for the purchase of stationery and supplies in the office regardless of purchasing being centralised or decentralised. The following procedure may be followed :-

1. purchase requisition
2. calling quotations
3. selecting suppliers
4. placing orders
5. follow up
6. receipt of items
7. maintenance of accounts
8. storage
9. safe guarding

1. **Purchase requisition :** Purchase requisition is a printed form which is generally used as a formal request to the purchasing department. The purchase department receives purchase requisitions from various departments of the organization. Purchase requisition may be written in duplicate, the original being sent to the purchasing department and other to the person being repayment by the person initiating the request.

2. Call for quotations : After the receipt of purchase requisition, the source of stationery and supplies is to be selected. Generally, the purchasing department keeps a list of suppliers for all needed items. The quotation will be called for by keeping in view the benefits to the concern, lowest price, better quality, quick delivery, reliable supplies according to specifications, etc.

3. Selection of suppliers : After receiving the quotations, they are opened at the time prescribed and comparative statement is prepared. Terms and conditions of supply are negotiated with one or more suppliers on a scrutiny of the price lists and the examination of samples. Finally the supplier is selected on the basis of the favorable quotation.

4. Placing the order : After comparing quotations and terms of delivery the actual order is placed with the selected firm in a prescribed form. The order indicates all particulars of the various items, quantity required, the price agreed upon, terms of payment, mode of delivery and delivery date. The order should be signed by the officer of the purchasing section or the office manager.

5. Follow up : Once an order has been placed, it would be proper to follow it up so that supplies are received on time. If there is any irregularity or delay in delivery, reminders must be issued to the supplier. The name of defaulting suppliers should be struck off from the list of suppliers.

6. Receipt of stationery : In large concerns, items are supplied along with the delivery note in duplicate to the customers. As soon as the items are received, the clerk concerned verifies the items with the delivery note. After that, one copy of the delivery note is returned to the supplier.

7. Maintenance of accounts : Credit bill will also be received either along with the delivery of items or after a day or two. After the bill is received, it will be tallied with the items. If the entries relating to the items are correct, then entries are made out in the records in respective pages. If all the items are satisfactory, the bill duly signed by the purchasing officer is sent to the accounts department for further action. Sometimes, goods received notes are prepared by the store keeper instead of passing the bills.

8. Storage : After checking the items and making entries in the books, the items are sent to the stores for storage. The store keeper maintains and issues stores as and when required.

9. Safe guarding ; Different methods and systems are adopted by stores department for safeguarding the stationeries and supplies.

3. Storage of supplies

Under the centralized purchasing, office supplies are purchased in bulk. So, there should be adequate arrangement for the storage of supplies. The central store should be entrusted with the tasks of receiving, storing and issuing of office supplies. The store-room should have adequate shelves, cabinets and bins for different types of office supplies.

The physical arrangement of supplies should be governed by factors such as difficulty of handling, frequency of use, the quantity to be carried, etc. Every item should be easily accessible

and bear clear identification marks or codes. The following guidelines may be followed for the quick location of supplies :

i.   All similar items should be located together,

ii.   Stationery should be classified and codified,

iii. Items that are requisitioned more frequently should be placed in shelves which are the near the issue counter,

iv.   Bulky packets of stationery should be kept in the lower shelves,

v.   Items of relatively high value should be subjected to a high degree of protection,

vi.   An index of all the items in the store should be prepared indicating the location of each items,

vii. All receipts and issues should be recorded in the bin cards.

Bin card

Over stocking or under stocking of stationery must be avoided. Therefore, proper records have to be maintained, mainly bin cards. A bin card is maintained for each item of stores. The bin card is debited with the quantity of stores received and credited with the quantity of stores issued to different departments. A balance is also drawn up at every receipt or issue of store, so that the balance of stock at any time is readily available. This card is entered and kept by the store-keeper, who is responsible for any difference between the balance shown by the bin card and physical stock. This means, the balance revealed by the bin cards and physical stock must be the same. The bin card contains proper columns apart from the maximum and minimum quantity level.

4. Issue of stationery

There should be systematic procedure for the issue of stationery to the user in every enterprise. The store-keeper should issue the various items on the basis of requisition from the user. Whenever an item is issued, an entry should be made in the bin card by the store-keeper. The materials should be issued on First In First Out (FIFO) basis in order to eliminate the chances of deterioration in quality of various items of stationery.

5. Control over use of stationery and supplies

In order to exercise control over supplies in storage and use, the following guidelines should be practiced:

1.   Stationery should be centrally stored under the control of some responsible person.

2.   Stationery should be issued against authorized requisition.

3.   Responsibility for the proper use of stationery should be placed on those who sign the requisition.

4.   Issue should be made in small lots.

5.   There should be periodical checks of the items in the store.

6.   Employees should be trained in the use of stationery and supplies. They should be instructed in efficient handling of various items so as to reduce wastage during use.

7.   Extravagant use of supply can be reduced by maintaining section wise account of quantity and cost of supplies issued.

3. METHODS OF CONTROLLING STATIONERY IN STORES

Control over stationery in the store may be exercised many ways. These include:

(i) *Fixation of stock levels*: Various levels of stock of stationeries such as minimum level, maximum level, reorder level, etc. must be fixed. These levels are fixed on the basis of past experience, rate of consumption, the time taken for placing an order and arrival of fresh supplies, etc. No material quantity in stores is allowed to exceed the minimum level, and as soon as the reorder level is reached a fresh order is placed so that stock does not get below the minimum level. The fixation of levels therefore ensures that over stocking and under stocking is avoided and fresh order is placed at the correct time.

(ii) *Two bin system*: The two bin system may be employed to keep some quantity of stock to be used to avoid the stock out position. When the supplies in Bin-A is exhausted, an order for fresh supplies may be placed for its replenishment before the stock in Bin-B is completely used up. Alternatively, the quantity of ordering level may be marked reserved so that when the stock level reaches the marked ordering level an order is placed for fresh supplies.

(iii) *Stock taking*: There are three methods of stocktaking - perpetual, continuous and periodical. Under perpetual stocktaking, the counting of the quantity is made at the time of receipts and issues. This system may be adopted for costly items of receipts and issues of stores. Under the continuous stock-taking system, a fixed number of items are counted and checked daily so that the whole stock is checked within a fixed period of time. Under the periodic stock-taking system all the items in stock are checked and counted only at the end of the financial year. Anyone or a combination of the three methods may be adopted in accordance with a firm's requirements.

4. FORMS

"An office form is a printed piece of paper which provides the space for entering records, information or instructions, which are to be conveyed to other individuals, department or enterprises". In the words of George R. Terry, 'forms are printed sheets of paper or cardboard used to collect and transmit information; that part of information which is always the same is printed, to save the time and effort required to write it each time. Thus, office form entries are recorded under printed titles within the columns specified.

4.1. Importance

Forms are called the raw material for office work. Forms should be impression free and, purposeful . Nearly every office routine is centered around one or more printed forms. Use of too many forms increase the amount of paper work and cost of office operations. In view of the above facts, it is obvious that careful attention should be given to the correct design, proper use and effective control of the forms

4.2. Purpose

Forms serve the following purposes:

(i) They make clear what information must be gathered and communicated.

(ii) They provide specific location for each item of information needed thus facilitating data entry, processing and reference.

(iii) They eliminate the need for recopying, standard or repetitive information reducing monotony.

(iv) They facilitate use of multiple copies, often greatly simplifying procedures as a result.

(v) They identify the records and facilitate filing and future reference.

(vi) They facilitate in fixing responsibility.

(vii) They help in bringing uniformity in office work as the same forms are used for same type of work, time and again.

(viii) They enable easy and quick reference.

4.3. ADVANTAGES OF USING FORMS

The important advantages of using forms are as follows:

1. Simplify the office procedure: The office forms simplify the office procedure and help establish a system. They not only reduce the volume of work considerably, but also help in expediting office work.

2. Saves time: Office forms eliminate the need for recopying repetitive and standard information, this saves time.

3. Reduces chances of mistake: As the information to be collected is already known in advance to the persons handling office forms, the chances of mistakes and errors occurring are considerably reduced.

4. Preservation of records: Forms help to preserve records of business for filing and future reference.

5. Fix individual responsibility: Generally, forms have a column for the signature of the persons who gather the information at any stage. This helps in fixing individual responsibility.

6. Aid to planning: Forms help to preserve records and this aids the organization in better planning.

7. Better human relations: Employees are assured of maintaining a proper record of their work, wages, bonus, etc. This builds confidence in the employees about the organization's efforts to protect their interests and this may promote better human relations in the organizations.

8. Reduce cost of office operations: The forms by reducing the amount of manual or machine work help in increasing the efficiency and output of each worker. Thus, the use of forms reduce the cost of office operations.

9. Help in systematic recording of information: Forms serve as a tool which ensures that all necessary and relevant information is supplied and recorded in a systematic manner.

10. Better customer service: By making use of the forms, the records of the customer can be preserved with greater ease. This enables the organization to serve the customers better.

4.4. Principles of Form Designing

Forms must be well-designed if they are to serve the purposes for which they are meant to be. The principle to be followed in designing the office form are:
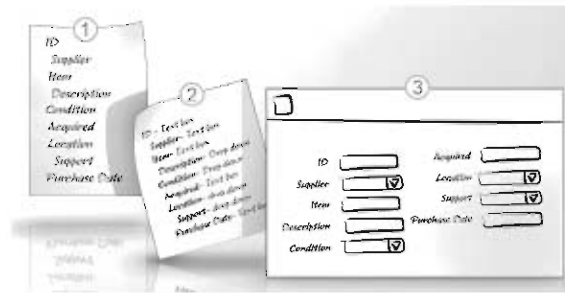
Fig. 4.7 - Form Design

1. Principle of use: A form should be developed only if there is a need. Need for a form may arise due to reasons such as

(i)   recording data in a systematic way

(ii)   avoiding the recording of certain data repeatedly,

(iii)   fixing responsibility for the work done.

2. Principle of standardization: Standardization of forms reduce the cost and also eliminates chances of confusion. A form may be standardized in respect of (i) the quality of paper, (ii) the number of copies to be printed, (iii) the colour of the paper, (iv) The method of producing it, etc.

3. Principle of centralized control: The design, use and replacement of office forms should be centrally controlled by an executive who is responsible for the number of copies, their designs, etc. If this is not done, new forms may continuously get added while old and outdated useless forms may also remain in use resulting in confusion.

4. Principles of systems integration: There is also the need to design the forms in such a way that they are harmoniously adjusted to the systems design. This helps in avoiding duplication of the information.

5. Principle of ease of entry of data: Form designing should be such that it would facilitate the entry of data in the forms with ease.

6. Principle of multiple use: A single form should be used for more than one purpose. This helps in exercising a better control over the forms (due to the smaller number) and economy in their preparation and printing.

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7. Principle of identification: Form designing should facilitate the identification of the forms with ease. For example, the office manager may select different colors of paper and ink for printing forms according to the purpose for which they are meant.

4.5. Forms Control

Forms control is a means of exercising management control over the costs of producing and processing forms. The main objectives of form control are:

1. to ensure regular supply of various forms,

2. to have economical use of forms for the firm,

3. to reduce the clerical work,

4. to minimize the use of number of forms,

5. to make necessary changes in the existing forms if they are not satisfactory,

6. to make reviews, whenever needed,

7. to introduce new forms which are really necessary,

8. to retain and use only those that are necessary for office systems,

9. to study whether the introduction of new forms or revision of old forms is essential,

10. to evaluate form design on the basis of time required to use them,

11. to review periodically all forms in use to find out their current utility,

12. to eliminate obsolete and irrelevant forms, to consolidate different forms doing the same task and to introduce only such forms that are really necessary.

The forms that are no longer required should be disposed off after obtaining approval of the officer concerned. The approval will be pasted on the form, in the Form book, marked as "dead", along with the date.

4.6. Steps in form control

The following steps help in proper forms control:

1. Establishment of Centralised Authority

In big organisation the first step in forms control is to set up a centralised authority for it in the name of forms control department with a forms control supervisor.

The important functions of forms control department or committee are:

1. Introduction of new forms

2. Modification of existing forms

3. Elimination of unnecessary forms

4. Combination of two or more forms

5. Deciding the content of forms

6. Designing the production of forms

7. Storing and issue of forms

2. Preparation of forms register

A register should be maintained in which atleast two copies of each and every office form in use must be pasted. A separate list or index of all the forms in the form book should also be made.

3. Listing of Office Routine

The designing and use of forms are closely linked with office procedure and routine. Therefore, it is necessary to prepare a list of all office procedures which may need the use of forms.

4. Analysis of forms

All form should be analysed periodically to determine whether any of them can be eliminated, combined with other forms or improved. At this stage, requisitions for new forms or redesigning of existing forms, alongwith suggestions may also be obtained from departments.

5. Design and production

Designing and production of office forms should result in economy and efficiency of operations. The forms control supervisor will determine the method of printing of forms.

6. Disposal of obsolete forms

Before disposing off any form, the head of the department using such form should be asked to give in writing that the form is obsolete. Thus, the form no longer required, should be disposed off, after obtaining proper approval of the officer concerned.

4.7. TYPES OF FORMS

1. Forms may be classified on the basis of function or operation for which they are used (e.g. purchase form, sales form, correspondence form and accounting form).

2. It may be outside contract forms (i.e. orders, invoices etc.) or internal office forms (i.e. requisition forms, accounting forms and report forms etc.).

3. Forms may also be single copy forms (the single type is used where only the original copy is required, as for example, in the case of an employment application form) and multiple copy forms (such as stub type unit, continuous stub type unit, fan or Z arrangement, and continuous semi trip arrangements). Multiple forms require only one writing, which minimises mistakes, improves department co-ordination and saves time.

4.8. Factors to be considered in Form Design

In addition to the general principles governing form design. The following factors should be borne in mind while designing the forms.

1. Suitability : Forms should be designed in such a way that they are suitable for the purpose for which they are meant. The general purpose of a form is to make clerical operations easy.

2. Ease in use: The forms should be designed in such a way it is easy to use manually or with machines / computers.

3. Simplicity: Simplicity of a form facilitates its use, makes the work of the user easy and allows quick completion. Simplicity implies clear column headings, concise and clear instructions for use and adequate space for numbering.

4. Size : It is necessary that the form should be of proper size. The size will, however, depend upon the purpose for which the form is meant. Factors such as wide column description of entries, description to be entered at the top and the space needed for it determine the size of the form.

5. Title and number: Every form should have a title and number which should be printed at the top. The title should be short and simple.

6. Font size and style: Forms must be printed properly. The font size and style will depend upon the purpose of the form such that the forms can be read with ease. Further, care must be taken to see that the forms have a neat and pleasing look.

7. Use of proper type of paper: There is also a need to use proper type of paper. The type of paper to be used would depend upon factors like method of handing, appearance desired, length of period for which the form is to be kept, and the impression desired (or writing, typing or printing).

8. Ease in punching, scoring and perforation: It is important that forms should allow for such operations as punching, scoring and perforation. It is, therefore, necessary that the exact specifications should be considered while designing them. If punching is needed for any paper, a hand punch can be used in the office. Scoring signifies printing or inserting a single or dotted line on the form which would facilitate the folding of paper. Perforation is required to enable the user to detach them from the forms book after they are filled up.

4.9. Form sets

A distinct feature of modern office practice is to type as many allied forms as possible in one operation. Therefore, it is always convenient to use sets of form, so that multiple copies can be made out by a single writing method. There are various ways in which form sets may be constructed. These are:

Loose sheets put together into sets

The usual practice in this method of constructing form sets is for the office clerk or typist to assemble and jog the forms and carbon paper into place before writing or typing.

Single sheet or paper perforated and folded

Single sheets or papers perforated that can be folded are used to make duplicate or triplicate form sets. Form sets made in this way give flexibility. Carbon paper is inserted at the time of use.

4.10 Continuous sets

This type of form sets are also known as Continuous stationery. Continuous stationery is a labour saving device which comprises various forms such as invoices, accounting form etc, printed in continuous strips, made up of a series that comes in multiple copy sets separated from

one another by perforation. With continuous stationery, several copies are obtained by the use of copying methods without going through the process of tearing off forms and inserting carbon papers. Continuous stationery is of the following types:

1. Roll stationery
2. Continuous interfold stationery
3. Carbon backing packs or rolls
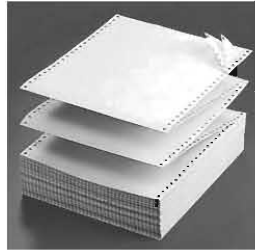4. Fan fold continuous stationery

Fig. 4.8 - Fan fold continuous stationery

4.11 ADVANTAGES OF CONTINUOUS STATIONERY

i. Saving of time : Use of continuous stationery in printing eliminates interleaving and alignment of forms.

ii. Neat and clean work : It is accomplished by the use of continuous stationary

iii. Reduction of Wastage : Continuous stationery helps to reduce wastage of stationery since paper is interleaved with carbon and pre set.

4.12 Disadvantages of continuous stationery

i. It is difficult to make any alteration especially when large numbers of forms are in each set and hence more efficient typist will have to be appointed whose salary may be very high. This is the case with carbon backed forms.

ii. Continuous stationery is expensive.

iii. In some cases the last copies are very faint.

4.13 Loose leaf ledger

The loose leaf ledger also known as the perpetual ledger consists of a substantially made cover or binder. This has the means for expanding the back so as to hold a varying number of leaves. A wide margin is provided on the left hand side of each leaf with punched holes by means of which the leaves are bound together in the binder. Varieties of such binder are available in the market. A special feature of this ledger is that it provides a means of locking the ledger, so that a leaf or account cannot be removed or put in without the knowledge of the person in charge of such binder.

A separate sheet is allotted to each account. In the case of large accounts many sheets may be used. The accounts may be arranged and rearranged in any order desired - alphabetical, numerical or geographical. For easy reference index can be used.

4.14 Advantages of loose leaf ledger system

They are:

1. Dead or closed accounts may be removed at anytime thus keeping only active accounts in the current ledger.

2. The loose leaf ledger is continuous and permanent and it is not necessary to open new ledgers at the commencement of each balancing period.

3. The insertion of new leaves or removal of dead or closed accounts does not affect the order of arranging accounts in the ledger.

4. At the time of balancing, the ledger may be divided between several clerks so that the work of extracting balances may be made quickly. This is not possible in the case of bound ledgers.

5. Transfer binder is used for keeping old records. The order of arrangement of accounts is the same as in the current ledger. Continuous record of each account is thus obtained for the whole period of its existence. This is not possible in the case of bound ledgers and when it is desired to refer to the complete records of an account, several old ledgers will have to be turned up, wherein the record is distributed in widely separated pages.

4.15 Disadvantage of loose leaf ledger system

1. The leaves may be lost or misplaced unintentionally in which case it would be necessary to rewrite the records from the subsidiary books.

2. The leaves may be intentionally destroyed or substituted with a view to commit some fraud or conceal some fraud already committed.

POINTS TO REMEMBER

Every office requires a large variety of stationery and other articles in connection with office work. These are often known as office supplies. In each category of stationery, several types and qualities of items are often required.

Need for control of office stationary and supplies - Cost, right type of supplies and availability.

Factors to be considered for selecting stationery

- Discovering sources of supplies
- Purchase at lowest price
- Purchase of correct quantity
- Purchase of desired quality of supplies
- Purchase at the right time

Organisation and management of purchases

Centralised versus Decentralised purchases

Advantages of centralised purchasing

1. Specialized function
2. Lower cost
3. Better budgetary control
4. Helps in standardisation of forms

Disadvantages of centralised purchasing

1. Greater cost to the organisation
2. Lack of flexibility
3. Unsuited for scattered units

Advantages of decentralised purchasing

- It has flexibility and reduces delays
- Purchase procedure is shortened

Disadvantages of Decentralised purchasing

- It does not allow purchasing to become a specialist function.
- Loss of benefits of bulk buying

Management of supplies

It involves

- Standardization of supplies
- Purchase of supplies
  Purchase procedure for stationery
1. Purchase requisition
2. Calling quotations
3. Selecting supplies
4. Placing orders
5. Follow up
6. Receipt of items
7. Maintenance of accounts
8. Storage
9. Safeguarding
- Storage of supplies
- Issue of stationary
- Control over use of stationery and supplies

Methods of controlling stationery in stores:
1. fixation of stock levels
2. two bin system
3. stock taking

Forms - "An office form is a printed piece of paper which provides a space for entering records, information or instructions, which are to be conveyed to other individual, departments or enterprises"

Purpose

1. clear information
2. specific location
3. reducing monotony
4. simplify procedures
5. future reference
6. fixing responsibility
7. uniformity
8. easy and quick reference

Advantages of using forms

1. simplify the office procedure
2. save time
3. reduce chances of mistake
4. preservation of records
5. fix individual responsibility
6. aid to planning
7. better human relations
8. reduce cost of office operations
9. help in systematic recording of information
10. better customer service

Principles of form designing

1. Principle of use
2. Principle of standardisation
3. Principle of centralized control
4. Principle of systems integration
5. Principle of ease of entry of data
6. Principle of multiple use
7. Principle of identification

Steps in form control

1. Establishment of centralised authority
2. Preparation of forms register
3. Listing of office routine
4. Analysis of forms
5. Design and production
6. Elimination or destroying old forms

Types of forms

- Purchase form, sales form, correspondence form and accounting forms.
- Outside contract forms
- Internal office forms
- Single copy forms, multiple copy forms.

Factors to be considered in form design

1. suitability
2. ease in use
3. simplicity
4. size
5. title and number
6. font size and style
7. use of proper type of paper
8. ease in punching, scoring and perforation

Form sets

continuous stationary

Advantages

- saving of time
- neat and clean work
- reduces wastage

Disadvantages

- difficult to make alteration
- expensive
- bottom copies are very faint

Loose leaf ledger system - the loose leaf ledger is also known as the perpetual ledger consists of a substantially made cover binder.

Advantages

- Dead accounts can be removed
- It is continuous and permanent
- Insert of new leaves is possible
- Saves time

Disadvantages :

- Leaves may be lost
- Committing / concealing fraud becomes easy.

QUESTIONS

OBJECTIVE TYPE

I.   Choose the correct answer   (10 marks)

1.   What does not allow purchasing to become a specialist function?
    a.   Centralization
    b.   Decentralization
    c.   Both
    d.   None of the above

2.   What are the raw materials for office work?
    a.   Stationery
    b.   Typewriters
    c.   Office forms
    d.   Paper Fasteners

3.   What is required to ensure regular supply of various forms?
    a.   Forms control
    b.   Forms designing
    c.   Form sets
    d.   None of the above

4.   It is convenient to use ---------- so that multiple copies can be made out by a single writing method.
    a.   Duplicating paper
    b.   Carbon paper
    c.   Form sets
    d.   Copy sheets

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

6.   ------------- is required for rough drafts.
    a.   Plain sheets
    b.   Manila sheets
    c.   Second sheets
    d.   Copy sheets

7.   ------------- means buying in bulk.
    a.   Centralised purchasing
    b.   Decentralised purchasing
    c.   Both
    d.   None of the above

8. What eliminates the need for recopying repetitive and standard information?
   a. Copy sheets
   b. Duplicating paper
   c. Office form
   d. Manila sheets

9. ------------ should facilitate the identification of forms with ease.
   a. Form design
   b. Form control
   c. Form sets
   d. Printed forms

10. What implies fixing the requirement or specification as to quality of the item of the office supplies for various purpose?
   a. Management
   b. Standardisation
   c. Purchase
   d. Storage

Answers
1. b. Decentralization
2. c. Office form
3. a. Forms control
4. c. Form set
5. a. Clerical
6. b. Manila sheets
7. a. Centralized purchasing
8. c. Office forms
9. a. Form designing
10. b. Standardisation

II. Write the answer in one or two words. (1 x 10 = 10 marks)
1. Write any two items included in office supplies.
2. What are the drawbacks of over stocking?
3. What are the steps in purchasing?
4. What is best suited to organisations with decentralized functioning?
5. List any two important areas of office supply.
6. With whom is the task of purchasing the office stationery is centralised?
7. On what basis materials should be issued to eliminate the chances of deterioration of various items of stationery.

8. Mention any one aspect based on which a form may be standardized.

9. Give an example of Internal Office forms.

10. In case of an Employment Application form, which type of form is used?

Answer

1. Paper, paper pads

2. More storage space, funds get blocked

3. Discovering sources of supplies

4. Decentralised purchasing

5. Standardisation, purchase of supplies

6. Purchase office

7. First in First out (FIFO)

8. Quality of paper

9. Requisition of forms, Accounting forms and Report forms

10. Single copy forms

Part B

III. VERY SHORT ANSWER

Answer in five lines   (4 marks)

1. What are office supplies? What are the items included in it?

2. What should be kept in mind while selecting a supplier to whom order is to be given for purchase of office stationery?

3. What is meant by Decentralised Purchasing?

4. Define "Management of Supplies".

5. What is an "Office Form"?

6. What is meant by "Forms Control"?

7. State the various ways in which form sets may be constructed.

8. Write the importance of office forms.

9. Purchase of supplies in correct quantities is necessary. Explain.

10. What is Bin card?

PART - C

IV. SHORT ANSWER

Answer in one page   (10 marks)

1. What does the term office supplies include. What are the various uses of paper?

2. Describe the need for control of office stationery and supplies.

3. Write a note on centralized and decentralized purchasing.

4. How does price, quantity and time, influence selection of stationery?

5. What are the purposes of forms?

6. Write the main objectives of form control.

7. Explain the steps in form control
8. What are form sets? What are the various ways by which they may be constructed?
9. Explain the procedure for purchase of supplies.

PART - D

V. ESSAY TYPE QUESTIONS (20 marks)

1. Explain the factors to be considered for selecting stationery.
2. Explain in detail "Organisation and Management of Purchases".
3. Explain the procedure for purchase of stationery and the method of controlling stationery in stores.
4. Explain the importance, advantages and purpose of forms.
5. Describe the principles of form designing.
6. What are the objectives of form control? Explain the steps involved?
7. What are the types of forms. Explain the factors to be considered in form designs.
8. What are form sets? Bring out the advantages and disadvantages of various form sets.

ACTIVITY

1. Draw the specimen of different types of forms used in an office.
2. Make a list of different size, type and brands of papers available.
   (Hint: Visit a stationery store like Indo Burma)

5. FILING AND INDEXING

LEARNING OBJECTIVES:

→ *To know the various methods of classification of files and types of filing.*

→ *To learn the various methods of indexing.*

Introduction - Types of records - Records Management - Objectives - Principles of maintaining records - Filing - Advantages of Filing - Essentials of good filling system - Organisation of filing - Types of filing classification of files - Indexing - Objects - Essentials of good system of Indexing - Advantages of Indexing system - Types of Indexing system - Selection of suitable Indexing system.

1. INTRODUCTION

The very existence of business organization, government and other social institutions is based on records.

Records refer to a document, utilised by an organisation to carry out its various functions. A

Fig. 5.1 - Office records

record constitutes some type of tangible evidence of the operations of an enterprise. It may take the form of a letter, circular, invoice, voucher, picture, report etc.

2. TYPES OF RECORDS

1. **Correspondence:** Correspondence includes letters, notices, circulars, memorandum, etc. received by the firm and the copies of letters sent out. It also includes telegrams and fax messages.

2. **Accounts Department Records:** These include all papers or documents connected with accounts of the firm. e.g. invoices, petty cash vouchers, receipts, bank statements, accounting ledgers etc,.

3. **Purchases & Sales Records:** These include all papers connected with purchases, sale and stock keeping of goods handled by the firm. e.g. price list, quotations, samples, copy orders etc,.

4. **Personnel Records:** These include all papers connected with the employees of the firm, e.g. completed application forms etc, and records of employees attitude, absenteeism, turnover etc.

5. **Administrative Records:** All records which are necessary with regard to the administration of the firm either because of statutory requirements or otherwise (e.g. insurance policies, vehicle registration books, licenses, hire purchase agreement, share certificates and so on.)

6. **Miscellaneous Records:** Modern business firms also keep records which have not been included in either of the above categories. For instance, records relating to advertisement campaign, marketing research etc.

3. RECORDS MANAGEMENT

Records management is a modern business programme that embraces filing and is supplemented by the design and review of business forms and records. It is that area of office administration which is concerned with creation, presentation, use and disposal of records.

According to Zane K Quible, "Records management refers to the activities designed to control the lifecycle of a record from its creation to its ultimate disposition." The functions of records management under these stages are discussed below:

1. **Creation of Records:** New forms and records should be developed only when their need is fully justified. The design of the forms should be given careful attention. Data should be recorded in the documents accurately and completely.

2. **Storage of Records:** The storage stage is concerned with the classification of records and then filing in the suitable filing equipment in a location which is easily accessible. Arrangement should also be made to protect the records against disaster or unauthorised use.

3. **Retrieval of Record:** The records are stored for further use. An efficient procedure must be established so that records may be retrieved and delivered in time. The utilization of records is greatly influenced by the mode of their creation.

4. **Disposal of Records:** The last stage in the record cycle is the disposal stage which is concerned with preserving valuable documents and disposing the expired documents. A record retention schedule classifies records based on the time period and the requirement of the same.

3.1. Objectives of Records Management

The basic objective of records management as given by Leffingwell and Robinson are as follows:

1. **To keep an orderly account of progress:** The purpose of writing down and preserving memoranda of transactions, (financial and other kinds) various documents, papers,

correspondence, etc., is to record the progress of the business. This may be referred to as historical function of records.

2. **To facilitate preparation of statement of true condition:** The true condition of a business can be known only by means of its up-to-date records. This knowledge is of vital importance in business planning and decision making, particularly in the context of changing circumstances.

3. **To facilitate comparison:** Records facilitate comparison between one period of time and another, between different product lines and between firms operating in different lines of business. This analytical function of records plays a vital role in today's business.

4. **To detect errors and wastes:** Errors and wastes can be known and controlled only with the help of proper records and management. Records management is a control function which facilitates the evolution of techniques for the elimination of errors and waste.

5. **Legal formalities:** Certain records are to be kept for a specified period of time under the provisions of the various Acts. For instance, sales records have to be kept for several years under the Sales Tax Act, receipts and payment vouchers and accounts books have to be kept for several years under the Income Tax Act and so on.

3.2. Principles of Record Keeping

The following guidelines should be observed to determine the type of records to be stored for varying periods of time:

1. **Justification:** The purpose of record keeping must be justifiable. There is no logic of keeping a record if it cannot serve any useful purpose.

2. **Verification:** Records must be authenticated. There is no sense of keeping records which are based on rumors or here say.

3. **Period:** Records should be preserved only for the period for which they are required.

4. **Classification:** Records should be filed in such a manner that the requisite information is available when needed. For this purpose records should be classified properly.

5. **Safety:** The records should be preserved safely and the system of filing should be flexible so that it could be adapted to changes easily.

6. **Economy:** Records must be procured and maintained at a reasonable cost. The benefits to be derived from keeping records should be more than the costs of creating and maintaining them. (Cost benefit analysis)

4. FILING

Most of the records have to be preserved for reference in the future, at the same time they must be kept easily available. The way in which it is done is called filing. In other words, filing is the process of arranging and storing records so that they can be located whenever required. Since

the emphasis is on both storing and locating the record, it would be better to name the process as filing and finding. Filing facilitates the keeping of records in a systematic manner. It performs a library function by storing the records for future reference.
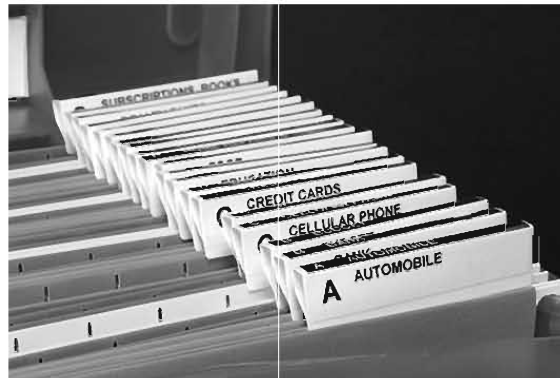

Fig. 5.2 - Filing

G.R. Terry has defined filing as "the placing of documents and papers in acceptable containers according to some predetermined arrangement so that any of these may be located quickly and conveniently, when required".

According to Zane K. Quible, "Filing is one of the activities in the records management programme which involves systematically classifying, coding, arranging and placing of records in storage".

4.1 Advantages of Filing

Records are stored under a suitable system of filing in order to achieve the following purposes and benefits:

1. **Ready Reference:** Records constitute the store house of information relating to past events. They can be referred to conveniently if they are filed in a systematic manner and a proper index is maintained of various files.

2. **Safety of Records:** Filing ensures the safe storage of records of different types. Letters and other documents are put into folders and the folders are kept in cabinets. Thus, records are saved from unforeseen happenings like theft, fire, etc.

3. **Documentary Proof:** Records serve as a documentary evidence in case of disputes. Copies of records can be produced to settle the claims with different parties. Records can also be produced in a court of law as an evidence when a party to the dispute resorts to the process.

4. **Prompt Handling of Correspondence:** Filing enables to handle the correspondence properly without any delay. It builds up the reputation of the organization and helps in securing orders.

5. **Statutory Requirements:** Records are kept in compliance with provisions of various statutes like Companies Act, Income Tax Act, Factories Act, etc.

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6. **Barometer of progress:** Filing makes available the records of previous years. It helps in comparing the current year's performance with the previous years. Thus, it is an important aid in measuring the efficiency of the enterprise and various departments.

7. **Decision Making and Policy Formulation:** Availability of up- to-date information is essential for taking important decisions and for formulating policies. The degree of risk is increased if the decisions are based on guesswork and intuition rather than on relevant facts and figures.

8. **Increased Efficiency:** Filing increases the efficiency of the office. It makes available to the management the required information with speed and accuracy which is helpful for prompt decision-making. Follow-up actions are also taken quickly if records of the past correspondence are easily available.

DO YOU KNOW

1. Sit at your desk for a few minutes and figure out where you will look for objects.
2. Now that you know, determine whether an alphabetical, numerical or subject filing system will work best.
3. Next, roughly determine your storage needs.
4. Invest in a good labeling system for clarity and easy access.
5. Now you are ready to purchase file folders.

4.2 ESSENTIALS OF A GOOD FILING SYSTEM

A good filing system is one that can be depended upon for accuracy and which produces at once the required information. The following are the essentials of a good filing system:

1. **Accessibility:** The paper should be so filed that required papers for reference may be picked up without loss of time. Filing cabinet should be conveniently situated.

2. **Simplicity:** The filing system should be simple for any person to understand and operate i.e., without any special training or knowledge of the filing system.

3. **Economy:** The filing system should be economical as regards labour, equipment and overhead. Economy of space is of great importance in big cities because of high rents. The best way to obtain economy is not to preserve documents beyond their proper life. The management must decide on the life of each paper so that they are not preserved unnecessarily.

4. **Suitability:** The nature and volume of filing operation vary from organization to organization. The system of filing should be such that it suits the organization.

5. **Flexible:** The filing systems must be capable of being easily expanded with the expansion of business. In other words, it must be sufficiently adaptable to meet changing circumstances.

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6. **Classification:** The filing system should be supported by a proper system of classification which helps in inserting as well as locating the documents in files. There are many methods of classification such as alphabetical, numerical, alpha-numerical, geographical and subject wise. Alphabetical system is widely used as it is simple to understand and is self-indexing.

7. **Cross Reference:** It may sometimes be possible to file a letter under two different heads. In such a case cross reference should be given under that head where it could be filed but it has not been filed to enable the clerk to trace such a letter where it is actually placed.

8. **Movement:** Whenever a file or letter from a file is removed from the filing department, 'Guide' or 'Indicator' should be inserted with the relevant details regarding its movement along with signature of the employees handling the file.

9. **Safety:** The system of filing should include some device to prevent unauthorized persons from tampering with the records. The records should also be kept safe from rats, white ants, etc. for this purpose the following steps may be taken:

a. Fireproof almirahs / cabinets can be used for storing valuable documents.

b. Entry to filing section should be restricted only to the staff of filing section.

c. Files should be issued only on the basis of authorised requisitions.

d. A procedure should be designed to ensure quick return of issued files.

10. **Indexing:** If alphabetical classification is not adopted, index of file must be maintained e.g., Card Index, Visible Card Index system etc. Indexing helps to locate the files quickly.

11. **Retention:** There should be a specific records retention policy. The period for which every record is to be kept must be clearly stated. Only live records should be kept in the file cabinets as space is very expensive these days. Dead records should be disposed off by following the necessary procedure.

4.3 Organising of Filing

The filing function helps in proper maintenance of records. The records should be made available as and when required. The department should employ trained personnel to arrange and classify various records. A senior officer called Chief Record and Filing Officer should be in charge of this department. The department should be provided with the required filing equipment like drawers, cabinets, folders and index cards, etc. This department may be organized in either of the two ways, namely,

(1) Centralised filing and

(2) Decentralised filing.

1. Centralisation of Records or Centralised Filing

Centralisation of records refers to grouping and storing of records in the same place where they are accessible to a number of persons. In other words, the records pertaining to activities of

all the departments of an enterprise are preserved in the centralised filing sections and are controlled by a centralised index plan. Central file comprises papers relating to general correspondence, office and branch correspondence, orders, invoice, vouchers, estimated quotations, credit and debit memos and other papers which several departments need to refer.

A. Merits of Centralised Filing

1. It eliminates duplication as all papers pertaining to a particular subject are kept in the central file thus eliminating duplication.

2. This system provides better service by employing trained clerks exclusively for filing purpose.

3. It ensures a more uniform system of filing

4. It helps to save time as there is only one place to send material for filing and locate the same.

5. It provides economy in space, equipment and supplies as there is no duplication of records and equipments.

6. It helps to serve other departments by relieving them of their burden of maintaining the records.

B. Demerits of Centralised Filing

1. Physical difficulties are caused when departments are located away from the filing room.

2. Leakage of information is possible since files are centrally placed.

3. Since there is no duplication of records there is a fear of loss of records. Therefore, it is advisable to have a copy of each record in the respective departments file.

2. Decentralised Filing

In this system files relating to different departments are kept in the respective departments. Decentralized filing is necessary for maintaining records of work-in-progress, such as unexecuted orders, unpaid bills etc. further, there are certain records which will be used only by certain departments for e.g. price quotation in the purchase department, blueprints and drawings in the engineering department. In every department a filing clerk does the filing work along with his other duties.

A. Merits of Decentralised Filing:

The disadvantages of centralized filing are the advantages of decentralized filing and vice-versa.

1. It is more suitable where the information relating to a department is of confidential nature.

2. It is useful when departments are located far away from the filing department.

3. This system is useful when certain papers are relevant for one department only.

4. There may be delay in locating records under centralized filing. Decentralised filing is recommended in order to remove inconvenience likely to result if the records are not located on time.

B. Demerits of Decentralised Filing

1. Expenses on filing are high, as it leads to duplication of space, equipment and supplies.

2. Since every department does its own filing work, appointment of filing clerk is not economical and feasible.

3. There will be lack of uniformity in the filing routines and equipment in different departments.

4. Departmental filing may create difficulties when a piece of paper is relevant to more than one department.

4.4 Types of Filing

The important types of modern filing are:

1. Horizontal or flat filing and

2. Vertical filing

1. Horizontal filing

Under this method, papers are inserted in a chronological order in files or folders which are kept in drawers in a horizontal position i.e., one on top of the other. Each file is allotted a number and an index is prepared. When a file is removed for reference, a guide card which indicates the movement of file is kept in its place. The main types of files for keeping papers under horizontal filing are :

    i.   Lever arch files

    ii. Flat files

Fig. 5.3 - Horizontal filing

i. **Lever arch files :** It is a strong card-board folder which contains strong metal arches which can be opened with the help of a lever. Records meant for filing are punched with the help of a

Fig. 5.4 - Lever arch

punching machine and are then filed on the metal upright, after the arch has been opened by the lever. The arch lever file facilitates alphabetical division which is done by inserting thick cards at suitable places. In this type papers can be inserted or taken out without disturbing the order of the other papers in the file.

ii. Flat Files : The files (or covers) are made of card-board or thick paper. A separate cover is allotted to each subject or customer which contains all the relevant correspondence in a

Fig. 5.5 - Flat files

chronological order. The flat file has metal hinges which are inserted into the holes (of papers or documents) punched by a punching machine. The papers lie flat one above the other in the files. These files are placed in the drawer horizontally.

Merits of Horizontal filing:

1. It is simple and easy to operate.

2. As the papers are filed in a chronological order, it is very easy to locate the letters.

3. It is cheap to install.

4. The contents are kept clean and free from dust as they are stored in almirahs.

5. As the papers are fixed in the arch, they cannot go out of place.

6. Papers can be referred to without removing them from the file.

Demerits of Horizontal filing

1. This method is suitable for large organizations.

2. In flat files papers are filed in a chronological order and one above the other, they cannot be taken out without dislocating other papers.

3. This method does not allow for expansion beyond a certain point.

4. It requires an index to find out the concerned file.

2. Vertical Filing

Under this method, the files containing papers are placed vertically or in a standing upright position. The papers or records to be filed are put into the folders and the folders are placed in

Fig. 5.6 - Vertical filing

drawers or cabinets in an alphabetical or numerical order. This method of filing is said to be most modern. It has evolved as a result of the growing needs of business organizations.

Merits of Vertical Filing

1. Vertical filing allows ready reference of papers and documents.

2. It is easily adaptable to all types of classification, viz, alphabetical, numerical, etc.,

3. It is economical. Folders are cheap and can be accommodated in a single filing cabinet.

4. Filing cabinets provide ample scope for expansion of filing facility. A single drawer can accommodate a large number of folders.

5. It also provides greater safety to the papers since they are kept free from dust in drawers.

Demerits of Vertical Filing

1. This method is not as fast as the other methods of filing such as Visible Card filing and Rotary card filing

2. Folders may slip down the drawers. By this there may be an unnecessary wear and tear of various folders.

4.5 CLASSIFICATION OF FILES

Various papers and documents must be classified and then put into files or folders. The basic purpose of classification of records is to make them conveniently available in future. The important types of classification are:

A. Alphabetical Classification

This method is most widely used in business offices for classifying correspondence. It is suitable for both small and large offices and is of great significance where names of correspondents are important. Under this method, each folder bears the name of the

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correspondent. These folders are arranged in the strict alphabetical order of the names of the customers. If there are several names beginning with an alphabet, say A, they will be arranged in alphabetical or dictionary like order of the subsequent letters like Aa, Ab, Ac, ... and so on.
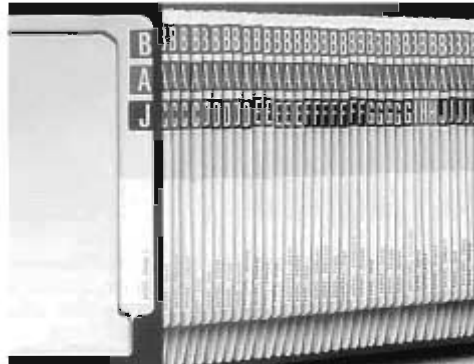

Fig. 5.7 - Alphabetical classification

This is the simplest method and can be understood by everyone as most people are familiar with the arrangement followed in the dictionaries. This system is self indexed and no separate index is needed.

Merits of Alphabetical Classification

1. It is easy and simple to understand and operate.

2. It is self-indexed. No separate index is needed.

3. It is flexible i.e., new headings can be introduced at any point without disturbing the classification.

4. It provides a direct reference and offers a quick check so that the chances of misfiling are minimized.

Demerits of Alphabetical Classification:

1. It takes a long time to find papers in large systems, and thus reduces the speed of operation.

2. There may be confusion when there are several common names.

3. Papers may be misfiled because of mis-spelling of names.

4. There may be difficulty in forecasting the space requirements under different letters of the alphabet.

B. Numerical Classification

Under this method, each customer is allotted a number. All papers relating to particular customer or supplier or subject are placed in one folder bearing his distinctive number. The folders are arranged in the cabinet bearing his distinctive number. The folders are arranged in the cabinet in the numerical sequence; and guide cards are used to divide them into suitable groups of 10 or 20. Thus, if a customer is allotted the number 51, all papers connected with him will be

found in the folder number 51. It is quite easy to locate this folder in the appropriate cabinet with the help of the 'Guide Card' or 'Index Card'.

Fig. 5.8 - Numerical classification

Merits of Numerical Classification

1. Numerical files can be easily located and they are less likely to be disarranged.

2. There is greater accuracy in filing and the chances of misfiling are reduced.

3. It permits unlimited expansion.

4. It is easy to install and operate this system.

Demerits of Numerical Classification

1. A separate alphabetical index needs to be prepared to locate the files. For locating any file, index has to be referred every time.

2. The cost of index and space taken by it makes the system expensive.

3. Files for miscellaneous papers can not be easily arranged.

4. The serial numbers of dead files are not deleted

5. Slight mistake in numbering the file can cause much inconvenience and lead to misfiling. Much difficulty will be experienced with misquoting of the reference number of the file.

C. Alpha - Numerical Filing.

The numerical filing may be combined with the alphabetical system. The files may be kept in this order: A/1, A/2, A/3......and so on. Such a system is known as alpha-numerical filing. It is a flexible system of filing as more files can be added, when required.

D. Geographical Classification

Geographical classification is an area/region wise classification where the customers are classified according to the regions they represent which is further classified according to alphabetical or numerical order. This helps in concentrating efforts for increasing sales in certain areas. There may be further sub-classification of geographical areas.

Geographical filing helps in speedy location of files and it gives an overall picture of the customers in different areas. This system of classification must be supported by an index plan because it is essential to know the address of a person before trying to find his file.

Merits of Geographical Classification

1. Direct filing and speedy location of file is possible.

2. The marketing manager can make an assessment of his success or failure in different regions if the files are kept on geographical basis. He can adopt suitable policies for each region on careful analysis of regional information.

Demerits of Geographical Classification

1. Knowledge of geographical locations should be required, otherwise misfiling may result.

2. An index has to be prepared for quick and easy reference.

3. For better results, this method should be combined with alphabetical or numerical method of classification.

E. Subject Wise Classification

The subject-wise system is adopted in offices where the subject (or contents) of letters is more important than the correspondence. All correspondence or records are filed together based on alphabetical arrangement of certain subjects. Officers, contractors, lawyers, architects, local bodies and educational institutions usually adopt this method.

This method is most commonly used in libraries. Books are first classified on the basis of subjects like accountancy, economics, history, law, management, etc. and then placed in drawers in alpha-numerical order. Since subject-wise filing is very much complicated. It must be handled by trained persons. The greatest benefit is that the files relating to a subject gives all information about it. However, subject-wise classification is not suitable for miscellaneous documents.

Merits of Subject-wise Classification

1. Papers relating to one subject are put in one file and made available for ready reference.

2. There is a scope for expansion. Every new subject will have a new file and previous records will not be disturbed.

3. It facilitates easy reference when subject-matter is known.

Demerits of Subject-wise Classification

1. It may become difficult when a paper is related to two subjects since its copy has to be kept in two subject file.

2. If the correspondence for a particular subject is heavy, then more than one file will have to be maintained. When the number of files is more, then an index will be required for locating the information.

F. Chronological Classification

In this system, records are arranged according to the dates of correspondence. If the dates are same, time is considered for arrangement. Vouchers and invoices relating to accounts are

Fig. 5.9 - Chronological classification

arranged in chronological order and are filed date-wise. This system may be useful if used along with some other system. The records may be arranged alphabetically first and then can be arranged date-wise within each folder. So this system cannot be used independently.

Merits of Chronological Classification

1. It is a useful method when dates are known.

2. It enables effective overall classification, e.g., correspondence in different years.

3. It is very simple to operate.

Demerits of Chronological Classification

1. It is not useful for big business units.

2. It is not useful when the date is not known.

3. Incoming correspondence might be separated from outgoing replies.

5. INDEXING

Index is anything that 'points out" or "indicates". Indexing can be described as a method of providing indicators for a body of data or collection of records. The term "indexing" varies from
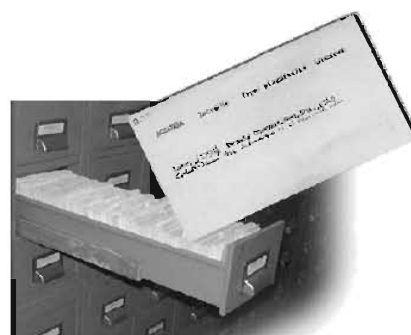

Fig. 5.10 - Indexing

the term "classification". Classification is the method of filing while indexing is basically the method used for making reference to the matter field.

5.1. Object of Indexing

The principal object of indexing is to aid filing so that filed papers are located easily and quickly whenever they are needed. Indexing thus improves the efficiency and speed of the filing method. Indexing is advantageous only when the right type of indexing system is chosen. If files are arranged in geographical cum alphabetical or only alphabetical order an index is not needed. However, in other systems of classification an index becomes a primary requirement for customers, suppliers, credit ratings, and telephone numbers and so on. Index is also required for different kinds of registers and ledgers.

5.2 Essentials of a Good System of Indexing

Essentials of a good system of indexing are as follows:

1.   It should be simple

2.   It should be economical in operation.

3.   It should allow for speed

4.   It should go well with the system of filing in the organization

5.   It should be flexible to allow for expansion when needed.

5.3 Advantages of Indexing

A good system of indexing i.e., which goes well with filing method in the organization offers the following benefits in the field of records management:

1.   **Easy location:** The required papers and documents are located very quickly with the help of the index. Referencing is easy and not a painful process.

2.   **Easy cross-referencing:** A good system of indexing also ensures easy cross-referencing and thus saves on time.

3.   **Lower costs:** The operating costs of records administration are less due to improved efficiency offered by indexing. Time is not wasted in locating necessary documents or papers.

5.4 Types of Indexing Systems

Indexing may be classified into the following main categories, namely: (a) Page Index; (b) Card Index and (c) Visible Index.

a. Page or Book Index : This system is also known as *alphabetical indexing* as classification is based on the letters of the alphabet. One page or leaf is allotted for each letter of alphabet, fitted with a tab showing the letter and quoting the relevant page numbers. The pages may be held in a loose form or in a bound book form. Each page consists of a list of all the correspondents whose names begin with the letter to which that page or sheet is allotted. For example, all names

beginning with the letter 'A' like Anjali, Anu, and Arthi, will be written on the page allocated to the letter 'A'. The folder number of correspondents relating to a particular person will appear against his/her name.

Page index may take the form of either (i) Bound Book Index, or (ii) Loose Leaf Book Index. These are described below:

1.   Bound Book Index : It is in the form bound book or register which is divided into alphabetical sections wherein the names of persons are entered.

Each section has the leaves cut away at the right hand side so that the initial letters of all the sections are visible at a glance. The book index is very cheap and is a good long time record. The pages cannot be lost or disarranged because they are bound. This is an inflexible method since alterations are difficult and it accommodates a comparatively less number of entries. Eg. Telephone index

2.   Loose Leaf Book Index : Loose sheets are used for indexing and are fastened by metal rings or hinges or some other device which allows the pages to be taken out and also helps in insertion of additional pages. This type of index is also fitted with a lock. It is very much used by the commercial banks and the joint stock companies for keeping the records of their customers, share holders and debenture holders.

Loose-leaf indexing is flexible and adaptable to different users. It offers ample scope for expansion with the main drawback of loss or damages.

Merits of Page or Book Index

1.   It is a very cheap and simple method.

2.   It requires less space.

3.   It can be carried from one place to another.

Demerits of Page or Book Index

1.   A strict alphabetical arrangement of names on each page may not be possible.

2.   Names must be deleted once they are no longer of any use. This may present a shabby appearance.

3.   It is an inflexible system of indexing. Scope for further entries even in case of loose leaf index is limited.

3. Vowel Indexing

In cases where the number of correspondents is very large the alphabetical indexing is further classified. The names of the correspondents are entered on one page or the other according to the letter with which his name begins and the first vowel in his name. This sort of indexing is known as 'Vowel Indexing'. eg. Ashika The first vowel in the name is 'i'. She will be classified under 'Ai'

b. Card Index

Under this method, references are entered on the cards of uniform size. These cards bear the names, number of the files and other particulars to be indexed. Cards are arranged in either

Fig. 5.11 - Card index

alphabetical or numerical order and are place in drawers or boxes which may have a rod running from one end to the other end for holding cards in their places. These drawers are divided into alphabetical sections by means of guide cards.

The purposes for which card index may be used are listed below:

a)   as catalogue of books in library;

b)   to contain specimen signatures of customers in bank;

c)   to contain addresses and other particulars of customers;

d)   to maintain accounts of store items;

e)   to maintain history of employees;

f)   to keep records of instalment sales.

Merits of Card Index System

1.   The cards provide a complete list of the names, addresses and telephone numbers of the persons or the firms with whom the dealings take place.

2.   Each card may be ruled according to the particulars desired to be recorded.

3.   Ready information is available for different purposes, e.g., for knowing the number of customers in a particular territory.

4.   It has greater flexibility because the number of cards can be increased or decreased as desired. Cards may be grouped and re-grouped in any manner and in any order.

5.   The index is always alive since the dead cards are removed and transferred to dead cabinets.

6.   Card index can be used by a number of persons at the same time.

Demerits of Card Index System

1.   There is a danger of separate cards being lost by the persons who take them away from the drawers for reference.

2. Ready reference may be difficult if the cards are allowed to be removed freely from the drawers.

3. Card index is blind since cards are not visible at a glance.

4. Card indexing is comparatively costlier than page indexing

5. Cards get torn or spoiled through constant handling. Thus, they have to be replaced from time to time.

6. Cards may be substituted to commit or conceal fraud where card ledgers are kept.

Despite these drawbacks, the system of card indexing is very elastic and simple to operate and so is used frequently in libraries, hospitals, banks (for maintaining specimen signature) and other offices (to keep credit records, staff records and so on).

c. Visible Index

The major defect of card indexing is that a large number of cards cannot be seen at one glance. This defect is overcome by visible indexing under which a large number of cards are visible at one glance. Visible card index, Strip index and Wheel Index are the systems of visible indexing.

1. Visible Card Index

Visible card index system has gained more popularity in recent years. It is based on the principle "*look at the card, not for it*". Visible card indexing can be used for retaining records such as accounts receivable, personal history of employees and specimen signatures of customer in a fairly permanent position for frequent reference. The speed in which the cards can be located and the necessary entries made, justifies the use and cost of visible card filing equipment.

The main feature of visible filing is that the main reference (i.e., the main information) on each card is visible at all times. The cards are arranged in such a way that it overlaps the one before it leaving a narrow strip at the bottom containing the name, telephone number or the subject visible.

Merits of Visible Card Index

1. Speedy reference is possible as the names of the customers or subject are all visible.

2. Though visible indexing costs more, the saving in time and labour is so much that it offsets the additional cost.

3. Additional information can be easily written on the cards even without disturbing the order in which they have been kept.

4. Cards can be removed and inserted with great ease.

5. Visible card indexing is very compact as a large number of cards can be accommodated in every tray.

Demerits of Visible Card Index

1. The visible card index equipment is costlier than the equipment required for card index.

2. The filing staff must be trained properly for its operation.

2. Strip Index

It is a type of visible indexing which is used when the entries are limited to a few lines (names, addresses, etc). It consists of a frame into which strips of stiff paper can be fixed in any required order. Each strip is devoted to one name only. Frames containing these strips maybe either fixed on the wall or arranged on a rotary stand which can be turned round to look at any part of the index. These strips can be protected from exposure or damage by using removable transparent celluloid covers.

3. Wheel Index

It is an improvement over visible card index. Cards are arranged about the circumference of the wheel. A single wheel can hold as many as 1,000 cards. Cards can be inserted into or taken out of the slits of the metal rod whenever needed. An entry can be made on the card by applying the breaks to keep the wheel fixed. Thus, entries can be made on the cards, and cards can be referred to without removing them from the wheel.

Merits of Wheel Index

1. Wheel index makes reference very easy and quick. It saves time and efforts.

2. It is economical in space as a large number of cards can be accommodated in a wheel.

3. Entries can be made on the cards without removing them from the wheel.

4. New cards can be added and old ones removed without much difficulty. Thus, wheel index allows flexibility in operations.

5.5   Selection of a Suitable Indexing System

Every system of indexing has its own merits and demerits. Some methods are rigid while others are flexible though expensive. The installation of a suitable indexing system depends mainly on the following factors:

1. The type and the extent of information needed

2. The cost of equipment in each system

3. The cost of labour in each system

4. The space required for each system

5. The frequency of adding or deleting

6. The purpose of using an index

POINTS TO REMEMBER :

➤ Introduction

● The very existence of business organisations, government and other social institutions is based on records.

➤ Types of records

● Correspondence, accounts department records, purchase and sales records, personnel records, administrative records and miscellaneous records.

➤ Records Management

● Functions of record management

● Creation of records, storage of records, retrieval of records, disposal of records.

● Objectives of records management is

● The objective of records management are to- keep an orderly accounts of progress, facilitate preparation of statement of true condition, facilitate comparisons, detect errors and complying with legal formalities.

● Principles of record keeping

● Justification, verification, period, classification, safety, economy.

➤ Filing

● Most of the records have to be preserved for reference in the future, at the same time they must be easily available.

● Advantages of filing

● Ready reference, safety of records, documentary proof, prompt handling of correspondence, statutory requirements, barometer of progress, decision making, policy formulation and increased efficiency.

➤ Essentials of good filing system

● Accessibility, simplicity, economy, suitability, flexible, classification, cross reference, movement, safety, indexing, retention.

● Organisation of filing

● Types of filing

● The two important types of modern filing are: Horizontal or Flat filing and Vertical filing.

● Classification of filing

● The important types of classification are: Alphabetical classification, numerical classification, alpha numerical classification, geographical classification, subject-wise classification, chronological classification.

➤ Indexing

● The principle object of indexing is to aid filing so that filed papers are located easily and quickly whenever they are needed and improve efficiency and speed of the filing method.

● Essentials of a good system of indexing

- It should be simple, economical in operation, allow for speed, go well with the system of filing in the organisation, flexible to allow for expansion when needed.
- Advantages of good system of indexing
- Easy location, easy cross-referencing, lower cost.
- Types of indexing system
- Page or book index, card index, visible index.

QUESTIONS

OBJECTIVE TYPE :

I. **Choose the correct answer:** (10 marks)

1   Purchase and sales records include --------------
   (a) Price list
   (b) Record of employee's attitude
   (c) Insurance policies
   (d) Marketing research

2   A modern business program that embraces filing and is supplemented by the design and review of business forms and records is known as -------------
   (a) Record keeping
   (b) Records management
   (c) Indexing
   (d) None of the above

3   The ---------- stage deals with preserving valuable documents and doing away with unnecessary, expired documents.
   (a) Storage stage
   (b) Creation stage
   (c) Disposal stage
   (d) Retrieval stage

4   The analysis, which determines the proportion of benefit derived from maintaining records in comparison to their respective costs, is called ------------.
   (a) Ratio analysis
   (b) Cost benefit analysis
   (c) Justification
   (d) All of the above

5   --------------- should be avoided when taking decisions.
   (a) Statutory requirements
   (b) Relevant facts
   (c) Changing political scenario
   (d) Guesswork and intuition

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6 A good filing system ensures ----------
   (a) Systematic organisation
   (b) Simplicity
   (c) Accuracy
   (d) All of the above

7 Chief Record and Filing Officer is in charge of the -------------- department.
   (a) Filing
   (b) Indexing
   (c) Records
   (d) None of the above

8 In ------------------, papers are inserted in chronological order one on top of the other.
   (a) Vertical filing
   (b) Geographical classification
   (c) Horizontal filing
   (d) Indexing

9 ---------------- indexing does not come under "Page or Book Index".
   (a) Loose - leaf
   (b) Vowel
   (c) Card
   (d) Bound book

10 In ----------------- indexing, 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

ANSWERS
1   (a) Price list
2   (b) Records management
3   (c) Disposal stage
4   (b) Cost benefit analysis
5   (d) Guesswork and intuition
6   (d) All of the above
7   (a) Filing
8   (c) Horizontal filing
9   (c) Card
10 (d) None of the above

II   Briefly answer in one or two words.   1 marks

1   Who put forth the objectives of records management?
2   What is the other name for "Page or Book Index"?
3   What are the two ways by which documents may be filed?
4   What are the main bases under which indices are classified?
5   Who gave the definition of "Records Management"?
6   What is the orderly maintenance of records otherwise known as?
7   The process of filing may be organised in two ways. What are they?
8   How can visible indexing be further classified?
9   What are the main types of files maintained under horizontal filing?
10   Whenever a file or letter is removed, what should be placed in its position?
11   Which system of filing needs a prior classification?
12   What are the two forms of page or book index?

ANSWERS

1   Leffingwell and Robinson
2   Alphabetical indexing
3   Horizontal and vertical filing
4   Page index, Card index and Visible index
5   Zane K Quible
6   Historical function of records
7   Centralised and Decentralised Filing
8   Visible Card Indexing, Strip Indexing and Wheel Indexing
9   Lever arch files, Flat files
10   Guide or indicator with relevant details along with signature of employee handling the file.
11   Chronological classification
12   Bound Book Index, Loose Leaf Book Index

PART B

III.   VERY SHORT ANSWER   4 marks

Answer in five lines.

1.   What do you mean by filing?
2.   What are the essentials of a good indexing system? List them.
3.   What is the difference between indexing and classifying?
4.   What is meant by subject - wise classification?
5.   List the various stages during which the functions of records management are performed.
6.   What do you mean by "Centralised Filing"?
7.   What do you understand by the term "Vowel Indexing"?
8.   List the various factors that influence selection of a suitable indexing system.

9. What is "Decentralised Filing"?
10. What is the main purpose of using card index?
11. List the benefits derived out of page index.
12. What is meant by strip index?
13. What are the key advantages of a good indexing system?
14. What kind of records are to be maintained by a business house? Name them.

PART C

IV. **SHORT ANSWER** 10 marks

Answer in one page.

1. Explain the objectives of records management.
2. Bring out the principles of record keeping.
3. What is horizontal filing? Explain in detail analysing its merits and drawbacks.
4. What is vertical filing? Bring out the merits and demerits of this method.
5. What is indexing and what is its main objective? How is it different from filing?
6. Explain the concept of page index in detail giving suitable examples for the same.
7. Explain in detail the benefits that can be derived from card indexing and the drawbacks it suffers from.
8. What is the purpose of filing?
9. Bring out any two types of classification of files with their merits and demerits.
10. Bring out the significance of the various types of records maintained in an office.

PART D

V. **ESSAY TYPE QUESTIONS** 20 marks

Answer within three pages.

1. What is records management? Explain in detail the various functions, objectives and principles of records management.
2. What are the essentials of a good filing system? How is it beneficial?
3. What are the various types of files?
4. How can files be classified? Analyse.
5. What are the different types of indexing systems? Elaborate.
6. Explain the organisation of filing with reference to centralised and decentralised filing.

ACTIVITY

File all your test papers and prepare an index of the same.

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.

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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 Tamil Nadu.

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:

<div align="center">

(I)

Yours faithfully,

Vicky

Director of Information

(II)

Yours faithfully,

Ramesh

For Director of Information

Specimen Official Letters

</div>

<div align="right">

Director of Tamil Nadu Govt.,

Letter No. G.2589/7710 ED

Education Department

Chennai, The 28th April, 2010.

</div>

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

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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	M/s.Raja Brothers
27, Engineer's Enclave	117, MG Road
Chennai - 600 034	Chennai - 600 001
Mrs. Veena	The Secretary
101, Vanadana Apartments,	Usha Rectifiers Ltd.
Chennai - 600 008	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 andt 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:

<div align="center">

Ram Bihari Lal Shyam Bihari Lal

Partner

</div>

(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:

<div align="center">

Per Pro.Shyam Bihari Lal Ram Bihari Lal

K.C.Gupta

Manager.

</div>

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 s 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 receipts. 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.

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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.

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10. **Post bags :** Post bag 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 envelops, 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 -------------------.
     (a) External communication
     (b) Horizontal communication
     (c) Internal communication
     (d) Internal and external communication

9   The International Subscribers Dialling is an overseas equivalent of ------.
     (a) PCO
     (b) PBX
     (c) STD
     (d) PABX

10   A secretary's duties include ------------.
     (a) Supervision
     (b) Mediator
     (c) Appointment and selection
     (d) All of the above

Answers
1   (b) Drafting
2   (a) Letters
3   (c) Complimentary close
4   (c) Memoranda or memos
5   (d) Salutation
6   (b) Initials
7   (a) Insured post
8   (d) Internal and external communication
9   (c) STD
10   (d) All of the above

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

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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)

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

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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,
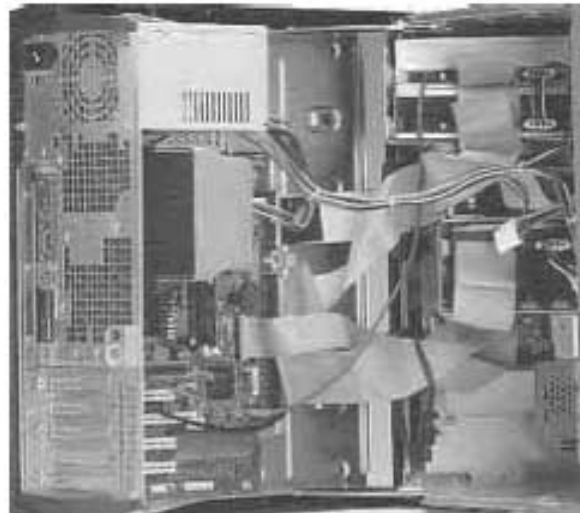

Fig. 7.6 - Computer hardware

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-

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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.

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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 maybe 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 modes that are seperated 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.

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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

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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.
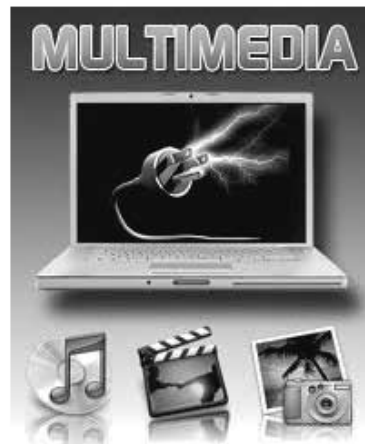

Fig. 7.14

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).

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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, reffered to as " Newsgroups" , this service is technically called Usenet and

Newsletter Production
A MasterNewMedia Guide
Fig. 7.18 - Usenet

comprises a dristributed 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

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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

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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

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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 filed
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.
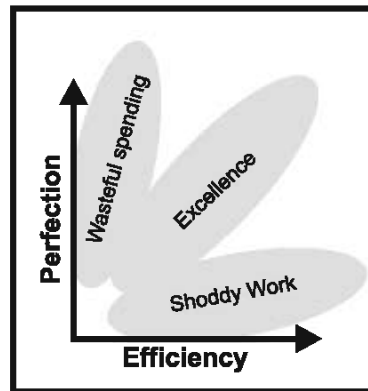

Fig. 8.1 - Efficiency/Perfection graph

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

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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.

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2. FLOW OF WORK

The flow of work refers to the

Work Events

| Client Submits Maintenance / Enhancement | Client Requests Technical Support from Team | System Generated OR Client Production Incident Notification | Scheduled Operations |

Classify Call

Work Request Process

Call Support Process

Production Incident Notification

Operations Process

Work Around

Fix Root Cause

Temporary Fix

Capture Process Tracking and Metric Information
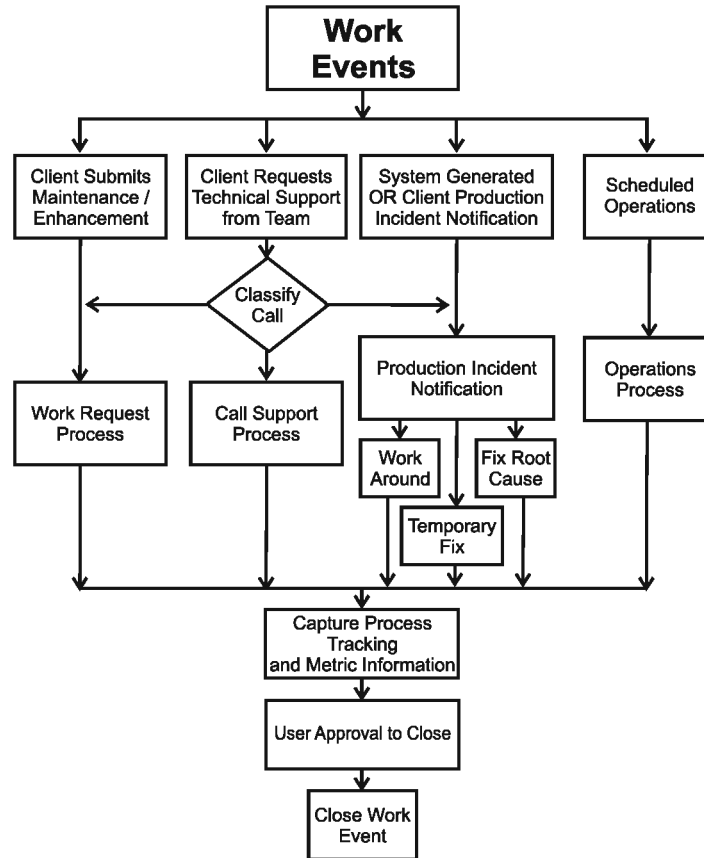
User Approval to Close

Close Work Event

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.

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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.

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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

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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
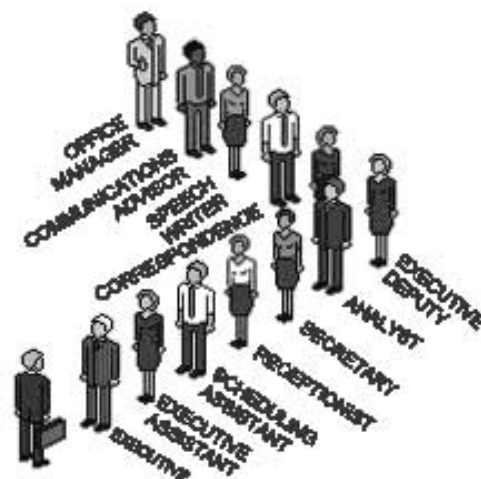

Fig. 8.8 - Managing personnel.....

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.

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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.

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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
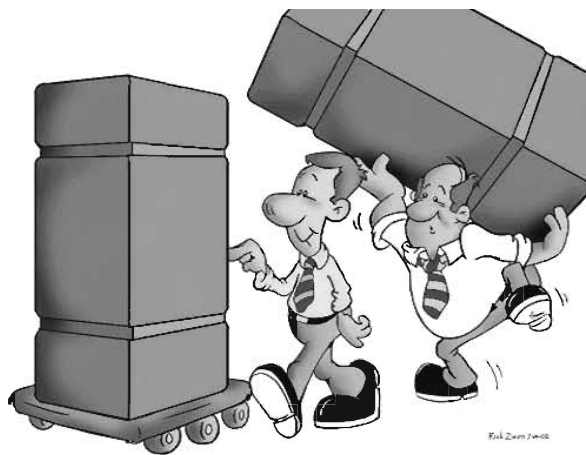
Fig. 8.13 - Work simplification

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.

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(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 agentry' 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

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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 mangers.

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 of 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

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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

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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

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➢ **PUBLIC RELATIONS**

• The Charted 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"

➢ **Dimention 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. Assessees - Assessees 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

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	33	12%
4. Office Stationeris & supplies	1	-	1	1	-	1	-	1	-	-	-	1	37	14%
5. Filing & Indexing	-	1	1	2	-	-	1	2	1	-	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	-	-	1	38	14%
Total	2	1	4	12	1	3	4	9	3	3	4	9	268	

55 questions

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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	1	NIL	1
II	2	1	1	1	1
III	2	1	NIL	1	1
IV	2	1	1	1	1
V	2	3	3	1	NIL
VI	2	2	1	1	1
VII	2	3	4	1	NIL
VIII	1	3	1	1	1
	15	15	12	7	6
	30				

TOTAL NO. OF QUESTIONS 30 + 12 + 7 + 6 = 55

30 x 1 = 30   12 x 4 = 48   7 x 10 = 70   6 x 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. Horizantal

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

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9. The .... deals with preserving valuable documents and doing away with unnessary, 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
    b. 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 cardial 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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