

**MANNAR THIRUMALAI NAICKER COLLEGE**

**(Autonomous)**

**B.Voc.Programme**

**Accounting and Taxation**

**PROGRAMME SPECIFIC OUTCOMES**

- PO1:** After completing this Programme students would gain a thorough grounding in fundamentals of Accounting and Taxation.
- PO2:** This Programme will provide practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- PO3:** In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.
- PO4:** Learners will involve in practical activities to demonstrate relevancy of foundational and theoretical knowledge.

**MannarThirumalaiNaickerCollege(Autonomous)**

**Madurai- 4**

<b>I. Programme</b>	:	<b>B.Voc. in Accounting and Taxation</b>
<b>II. Sector Skill council</b>	:	Banking, Insuranceand Financial Services sector skill council
<b>III. Selected Job roles</b>	:	
<b>IV. Eligibility Criteria</b>	:	12 <sup>th</sup> Pass, No age limit, Any gender
<b>V. Teaching Methods</b>	:	Lecture with Charts/ models/ chalkboard/PPT/YouTube Video Presentation Role Play Demonstration Group Discussion

**VI. Methods of Evaluation**

Theory	:	Objective Test, Class Test, Oral Presentation, Quiz, Assignment
Practical	:	Assessment, Care Note, Case Presentation, Survey Report, Training Industry Report, Assignment for hifi tech Instruments
Internship	:	Evaluation form, Case Study/ Project work, Viva-voce

**VII. Examination Pattern :**

Internal Exam	:	Internal Test -	20 Marks
Practicals	:	Assignment -	10 Marks
		Seminar / Quiz / Oral Presentation-	10 Marks
			<hr/>
			40 Marks
			<hr/>
Total			

Summative Exam:	Multiples Choice Question	15x1=15marks
	Short Answers	3x5 =15 marks
	Essay	3x10=30 marks
	Total	<u>60 marks</u>

**INTERNSHIP ASSESSMENT**

**(Req. Max: Formative:60 marks, Summative: 40 marks)**

**Formative Evaluation (Industrial Partner)**

- Evaluation Form ( 60 marks)

Applicat ion of Knowle dge	Care for Tools& Equipm ent	Econo mic use of Materi al	Safety Conscious ness	Spe ed	Accur acy	Quality of Workman ship	Amo unt of Work	Numb er of Attem pts	Attitu de

**Rating Scale:** Excellent- 6; Very Good-5; Good-4; Fair-3; Satisfactory – 2;Poor-1.

**Summative Evaluation (Course Teacher)**

- Case Study/ Project (20marks)
- Viva (20 marks)

**B.VOC. IN ACCOUNTING AND TAXATION**  
**II yr Course profile**

S. No	Sem	Category	Course Code	Course Title	No. of Hours/ Week	No. of Credits	
1	III	Part – I	18VSWG31	Life coping skills	3	3	
2		General Education	18VENG31	General Business Communication	3	3	
3			18VEVG31	Environmental Studies	2	2	
4			18VATG31	Cost Accounting	4	4	
			<b>Total</b>			<b>12</b>	<b>12</b>
5		Part – II Skill component	18VATS31	Special Accounting	6	6	
6			18VATS32	Introduction to Income Tax	6	6	
7			18VATS33	Marketing Management	6	6	
				<b>Total</b>		<b>Total</b>	<b>18</b>
1		IV	Part – I	18VSWG41	Employability Skills	3	3
2	General Education		18VENG41	Written Business Communication	3	3	
3			18VVLG41	Value Education	2	2	
4			18VATG41	Partnership Accounting	4	4	
			<b>Total</b>			<b>12</b>	<b>12</b>
5	Part – II Skill component		18VATS41	Financial Statement Analysis	6	6	
6			18VATS42	Income Tax Law and Practice	6	6	
7			18VATS43	Internship	6	6	
			<b>Total</b>			<b>18</b>	<b>18</b>
				<b>Grand Total</b>		<b>60</b>	<b>60</b>

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**Madurai – 04**

**Class : B.Voc. Programme**  
**Semester : III**  
**Subject Code :18VSWG31**

**Part I : GE**  
**Hours : 03**  
**Credits : 03**

**LIFE COPING SKILLS**

**Course Outcomes:**

On successful completion of the course the student will be able to

**CO1:** Demonstrate skills to handle fear and anger

**CO2:** Develop skills related to coping with conflict

**CO3:** Discuss the management of anxiety and depression

**UNIT – I: COPING WITH HESITATION AND FEAR**

Coping with

Hesitation: Causes, Symptoms, Managing Hesitation – Fear: Meaning, Kinds of fear, Understanding and managing fear.

**UNIT – II: COPING WITH FAILURE AND CRITICISM**

Coping with Failure: Positive attitude towards failure – Winners Vs Losers – Rational approach to failure. Coping with Criticism: Definition – Beliefs about Criticism – Types – Self criticism– Coping mechanisms for criticism.

**UNIT – III: COPING WITH CONFLICT AND ANGER**

Coping with Conflict : Meaning, Types of conflicts – Constructive nature of conflicts – Strategies for managing conflicts – Coping with Anger : Myths and facts, Importance of anger management, Understanding and managing anger

**UNIT – IV: COPING WITH ANXIETY AND DEPRESSION**

Anxiety: Causes, Symptoms and Managing anxiety – Depression: Causes, Symptoms, Managing depression.

**UNIT– V: COPING WITH TECHNOLOGY**

Meaning – Usage of technology – Social Media handling – Abuse of technology and coping mechanism

**TEXT BOOK:**

1. Alphonse Xavier S.J. *We Shall Overcome – A Text Book on Life Coping Skills*. Chennai: MCRDCE Publications, March, 2004. Print.

**REFERENCE BOOK(S)**

1. Bender Peter Urs, Robert A. Tracz. *Secrets of Face to Face Communication*. New Delhi: Macmillan India Limited, 2005. Print.
2. Shiv Khera. *You Can Win*. New Delhi: Macmillan India Ltd, 1998. Print.
3. Shiv Khera. *Living with Honour*. Macmillan India Ltd, New Delhi: 2003. Print.

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**Madurai – 04**

<b>Class</b>	<b>: B.Voc.Programmes</b>	<b>Part I</b>	<b>: GE</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 03</b>
<b>Subject code</b>	<b>:18VENG31</b>	<b>Credits</b>	<b>: 03</b>

**GENERAL BUSINESS COMMUNICATION**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1: Identify the importance of communication in business**

**CO2: Acquire communication skills in business.**

**CO3: To imitate formal enquiry and elicit formal response**

**UNIT I : BUSINESS COMMUNICATION**

Meaning and Definition of Business Communication- Objectives- Principles- Benefits-  
Types of Communication- Barriers to Communication

**UNIT II : DIGITAL COMMUNICATION**

Fax - Email - Video Conferencing

**UNIT III : APPLICATION FOR A SITUATION**

Object of an Application- Application with the Principles of Sales Letter- Form and  
Content of the Letter of Application- Testimonials- References- Specimen Applications

**UNIT IV : ENQUIRIES AND REPLIES**

Trade Enquiries- Classification of Enquiry Letters- Opening and Closing Sentences-  
Replies to Enquiry- Specimen Letters of Enquiry and Reply

**UNIT V: OFFERS AND QUOTATIONS**

Meaning of an Offer- Meaning of Quotation- Distinction between Offer and Quotation-  
Kinds of Offer- Specimen Letters of Offers and Quotations

**REFERENCE**

Material will be supplied by the Department of English

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**Madurai – 04**

<b>Class</b>	<b>: B.Voc. Programme</b>	<b>Part I</b>	<b>: GE</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 02</b>
<b>Subject Code</b>	<b>:18VEVG31</b>	<b>Credits</b>	<b>: 02</b>

**ENVIRONMENTAL STUDIES**

**Course Outcomes:**

On successful completion of the course the student will be able to

- CO1:** impart knowledge on the importance of environmental education and ecosystem.
- CO2:** acquire knowledge about environmental pollution- sources, effects and control measures of environmental pollution
- CO3:** understand the various energy sources, exploitation and need of alternate energy resources. To acquire knowledge with respect to biodiversity, its threats and its conservation and appreciate the concept of interdependence
- CO4:** make the student to understand the various pollution problems control mechanisms

**UNIT – I: Environment and Earth**

Environment: Meaning – Definition - Components of Environment – Types of Environment. Interference of man with the Environment. Need for Environmental Education. Earth – Formation and Evolution of Earth – Structure of Earth and its components – Atmosphere, Lithosphere, Hydrosphere and Biosphere.

Natural Resources: Renewable Resources and Non-Renewable Resources. Natural Resources and Associated Problems. Use and Exploitation of Forest, Water, Mineral, Food, Land and Energy Resources.

**UNIT – II: Ecology and Ecosystems:**

Ecology and Ecosystems: Ecology – Meaning - Definition – Scope – Objectives – Subdivisions of Ecology.

Ecosystem: Concept - Structure - Functions – Energy Flow – Food Chain and Food Web – Examples of Ecosystems (Forest, Grassland, Desert, Aquatic).

**UNIT – III: Biodiversity**

Biodiversity: Definition – Biodiversity at Global, National and Local Level. Values of Biodiversity – Threats to Biodiversity – Conservation of Biodiversity.

Biodiversity of India: Biogeographically Distribution – Hotspots of Indian Biodiversity – National Biodiversity Conservation Board and Its functions. Endangered and Endemic Species of India

#### **UNIT – IV: Pollution Issues**

Pollution Issues :Definition – Causes – Effects and Control Measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear Pollutions.

Global Issues:

Global Warming and Ozone Layer Depletion. Future plans of Global Environmental Protection Organizations.

#### **UNIT– V: Sustainable Development**

Sustainable Development:Key aspects of Sustainable Development – Strategies for Sustainable Development - Agriculture – Organic farming – Irrigation – Water Harvesting – Water Recycling – Cyber Waste and Management.

Disaster Management:

Meaning – Types of Disasters - Flood and Drought – Earth quake and Tsunami – Landslides and Avalanches – Cyclones and Hurricanes – Preventions and Consequences. Management of Disasters .

#### **TEXT BOOK:**

1. *Study Material for Environmental Studies*, MannarThirumalaiNaicker College, Pasumalai, Madurai – 625 004.

#### **REFERENCE BOOK(S)**

1. Study Material for *Environmental Studies*, Publications Division, Madurai Kamaraj University, Madurai – 625 021.
2. Sharma.R.C. and GurbirSangha,*Environmental Studies*,Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
3. Radha,*Environmental Studies for Undergraduate Courses of all Branches of Higher Education, (Based on UGC Syllabus)*,Prasanna Publishers & Distributors, Old No. 20, Krishnappa Street, (Near SanthoshMahal), Chepak, Chennai – 600 005.
4. .TripathyS.N and SunakarPanda,*Fundamentals of Environmental Studies*,Vrinda Publications (P) Ltd. B-5, Ashish Complex, (opp. To Ahicon Public School), MayurVihar, Phase-1, Delhi– 110 091.
5. Rajah.G.,*Environmental Studies for All UG Courses*, (Based on UGC Syllabus), Margham Publications, 24, Rameswaram Road, T.Nagar, Chennai – 600 017.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**

**Madurai – 04**

<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part I</b>	<b>: GE</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 04</b>
<b>Subject code</b>	<b>:18VATG31</b>	<b>Credits</b>	<b>: 04</b>

**COST ACCOUNTING**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:**familiarize the students on the importance of cost centre, reduction and control.

**CO2:** gain the knowledge with the control of material and various issues of material.

**CO3:**develop the skills needed to apply wage payments and bonus plans.

**CO4:**help the students to understand the procedures to calculate the unit, job, batch, contract and process costing.

**CO5:** develop skills in basic statistical concepts.

**UNIT I:Cost Accounting**

Cost Accounting – Meaning, Definition, Objectives, and Importance of Cost Accounting–Advantages and Limitations – Cost Accounting vs. Financial Accounting – Cost Accounting vs. Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

**UNIT II:Material control**

Material control – Objectives – Different level of Stock of Material – EOQ –Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

**UNIT III :Labour**

Labour –Labour control of labour cost – Methods of remunerating labour–Methods of wage payments – Incentive Scheme –Incentive wage plans –Chargeable expenses – Meaning and examples.

**UNIT IV :Overhead**

Overhead – Meaning – Classification – Primary and Secondary Distribution of Overhead – Setoff and carry forward – Meaning, set off losses, and carry forward losses, and Deduction from gross total income(Simple Problem Only)

## **UNIT V: Methods of Costing**

Methods of Costing:-Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – process Accounts (Excluding Inter-process Profit and Equivalent production. (Simple problems only).

**80% of the questions must be Problems**

**20% of the questions must be Theory**

### **LIST OF PRACTICALS:**

1. Preparation of cost sheet
2. Specimen of stock sheet / register
3. Payroll / wage sheet
4. Form of Bin
5. Form of Time Card
6. Filling of material order and material requisition , Issue Register

### **TEXT BOOKS:**

1. Jain.S.P.andNarang,*CostAccounting*,Kalyani Publishers, New Delhi, 2014.

### **REFERENCE BOOKS:**

1. Reddy T.S. and Hari Prasad Reddy Y., *Cost Accounting*, MarghamPublications, Chennai, 2013.
2. PillaiR.S.N. and V.Bahavathi,*Cost Accounting*, S.Chand and Company Ltd, NewDelhi, 2015.

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<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part II</b>	<b>:Skill</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject code</b>	<b>:18VATS31</b>	<b>Credits</b>	<b>: 06</b>

**SPECIAL ACCOUNTING**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:**educate the Learners about various Accounting Systems

**CO2:**make the students understand about the procedure involved in the computation of Insurance claims.

**CO3:**understandthe accounting procedures of Single entry system and Prepare branch and departmental accounts and Contract Accounts

**UNIT I:Branch Accounts**

Branch Accounts: Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches).

**UNIT II:Departmental Accounts**

Departmental Accounts:Allocation of expenses – Inter departmental transfers

**UNIT III :Accounts from incomplete records**

Accounts from incomplete records: Methods of ascertainment of profit: Net worth method – Conversion method.(simple problem only)

**UNIT IV :Fire Insurance Claims**

Fire Insurance Claims: Loss of Stock policy– Application of Average Clause

**UNIT V: Contract Account**

Contract Account: Meaning – Accounting procedure – Methods of Recording Work Certified and Work Uncertified – Treatment of Profit or Loss on Completed contracts and Incomplete contracts.

**80% of the questions must be Problems**

**20% of the questions must be Theory**

**TEXT BOOKS:**

1. Reddy.T.S., and A.Murthy, *Advanced Accountancy, VolII*, Margham Publications, Chennai, Second Revised Edition 2014.

**REFERENCE BOOKS:**

1. Jain.S.P.andK.L.Narang, *Financial Accounting –I*, Kalyani Publishers, New Delhi, 2014.

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<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part II</b>	<b>:Skill</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject code</b>	<b>:18VATS32</b>	<b>Credits</b>	<b>: 06</b>

**INTRODUCTION TO INCOME TAX**

**COURSE OUTCOMES:**

**On successful completion of this course, the students will be able to**

**CO1:**Familiarize the students with the various terminologies in Income Tax Act.

**CO2:**Expose students to the provisions of the Income Tax Act 1961 and to enable them to compute tax under different heads of income

**CO3:**Develop the skill in provisions regarding heads of Income Tax

**UNIT -I:Income Tax Act**

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assesses – Deemed Income.

**UNIT -II:Residential status**

Residential status – Meaning and Types of Residential status – Incidence of Tax.

**UNIT-III:Exempted Income**

Exempted income o/s 10 – Exempted income of Free Trade Zones u/s 10n – Special, Economic Zones u/s 10 AA – Export oriented zones, u/s 10B,10BA – Charitable Trent u/s 11,12 and 13 – Political parties u/s13A

**UNIT -IV:Income from salary**

Income from salary: Allowances – Perquisites – Gratuity – Pension – Leave encashment – Deduction of salary income.

**UNIT -V:Income from House Property**

Income from House Property – Exempted House Property income – Gross annual value – Computation of income from let out and Self Occupied House property – Deduction U/S 24.

**60% of the questions must be Problems**

**40% of the questions must be Theory**

**TEXT BOOK:**

1. Gaur, V.P. and Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers, New Delhi, 2018.

**REFERENCE BOOKS :**

1. Vinod, K.Singhania, *Students Guide to Income Tax*, Taxmann Publications Pvt. Ltd. New Delhi, 2018.
2. Hariharan.N, *Income Tax Law and Practice*, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2018.

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**Madurai – 04**

<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part II</b>	<b>:Skill</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject code</b>	<b>:18VATS33</b>	<b>Credits</b>	<b>: 06</b>

**MARKETING MANAGEMENT**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

- CO1:** know the nature and importance of marketing.  
**CO2:** study the various elements of the marketing mix.  
**CO3:** learn the marketing skills.

**UNIT I: Marketing**

Marketing : Definition – Nature – Scope – Importance – Role of marketing in economic development – Approaches to the study of marketing - Functions of marketing – Functions of exchange – Functions of physical supply – Facilitating functions – Marketing mix.

**UNIT II:Product**

Product : Product planning and development – Stages in the new product planning – Product modification – Diversification – Elimination – Product life cycle – Brand Management - Meaning and Importance.

**UNIT III: Pricing**

Pricing: Meaning – Pricing objectives – Factors influencing the price determination – Pricing Policy - Kinds of pricing.

**UNIT IV:Advertising**

Advertising :Objectives – Functions – Kinds of advertising – Benefits of advertising – Advertisement copy – Qualities of a good advertisement copy – Advertising media – Kinds of media – Advertising Agency.

## **UNIT V: Channels of distribution**

Channels of distribution : Importance – Types of channels of distribution – Factors to be considered in the selection of channels of distribution – Online Marketing – Distribution logistics – Meaning and Importance.

### **TEXT BOOKS:**

1. PillaiBagavathi,R.S.N. *Modern Marketing, Principles and Practices*, S.Chand and Company Ltd., New Delhi, 2014.  
Chapters - 14 - Section 14.2 to 14.10.

### **REFERENCE BOOKS:**

1. SherlakarS.A., *Marketing Management*, Himalaya Publishing House, New Delhi, Revised Edition, 2010.
2. Rajan Nair, *Marketing Management*, Sulthan Chand & Sons , New Delhi, Revised 2012.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**Madurai – 04**

**Class : B.Voc. Programme**  
**Semester : IV**  
**Subject Code: 18VSWG41**

**Part I : GE**  
**Hours : 03**  
**Credits : 03**

**EMPLOYABILITY SKILLS**

**Course Outcomes:**

On successful completion of the course the student will be able to

**CO1:** acquire skills in communication

**CO2:** discuss the importance of team work at workplace

**CO3:** demonstrate skills for effective interpersonal relations and emotional intelligence competencies

**UNIT – I: COMMUNICATION**

Communication: Definition – Process of communication – Type of communication – Importance of communication – Barriers of communication – Hierarchy order in communication.

**UNIT – II: MOTIVATION AND SELF ACTUALISATION**

Motivation :Definition – Maslow hierarchy theory – Need of motivation – Types of motivation – Push and pull motives – Demotivating factors .

**UNIT – III: PROBLEM SOLVING AND DECISION MAKING**

Problem Solving: Meaning, Problem Solving as a Skill – Steps and Techniques – Decision Making – Decision making Process – Individual versus Group Decision Making, Decision Making Methods.

**UNIT IV :TEAM WORK**

Meaning – Duties and responsibilities – Team learning – Concept of team work – Training to improve team work – Drawbacks and benefits.

**UNIT – V: WORK PLACE ETIQUETTE**

Work Place Etiquette – Making Positive Impressions –Office Etiquette – Presentation Skills – Verbal – Body Language – Dress Code

**TEXT BOOK:**

1. Alphonse Xavier S.J. *We Shall Overcome – A Text Book on Life Coping Skills*. Chennai: MCRDCE Publications, March, 2004. Print.

**REFERENCE BOOK(S)**

1. Bender Peter Urs, Robert A. Tracz, *Secrets of Face to Face Communication*. New Delhi: Macmillan India Limited, 2005. Print.
2. Goleman Daniel, *Working with Emotional Intelligence*. Bantam Publishers, 1998. Print.
3. Shiv Khera, *You Can Win*. New Delhi: Macmillan India Ltd, 1998. Print.
4. Shiv Khera, *Living with Honour*. New Delhi: Macmillan India Ltd, 2003. Print.

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<b>Class</b>	<b>: B.Voc.Programme</b>	<b>Part I</b>	<b>: GE</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 03</b>
<b>Subject Code</b>	<b>:18VENG41</b>	<b>Credits</b>	<b>: 03</b>

**WRITTEN BUSINESS COMMUNICATION**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:**experiment orders and their executions in business

**CO2: construct fair complaints**

**CO3:** draw variety of letters used in business

**UNIT I : ORDERS AND EXECUTION**

Contents of an Order Letter- Special Order Forms- Execution of an Order- Delay in the Execution of an Order- Inability to Execute an Order- Cancellation of an Order- Specimen Order Letters

**UNIT II : CLAIMS, COMPLAINTS AND ADJUSTMENTS**

Complaints- Attitude to Complaints- Causes for Complaints- Elements of an Effective Complaint Letter- Replies to Complaint Letter- Classification of Adjustment Letters- Specimen Letters of Complaint

**UNIT III : COLLECTION LETTERS**

Principles for Collection- Drafting Collection Letters- Stages- Specimen Collection Letters

**UNIT IV : CIRCULAR LETTERS**

Objectives- Situations for Writing a Circular Letter- Specimen Circular Letters

**UNIT V :SALES LETTERS**

Purposes- Advantages- Structure- Do's and Don'ts- Follow-up Letters- Specimen Sales Letters

**REFERENCE**

Material will be supplied by the Department of English

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**

**Madurai – 04**

**Class : B.Voc. Programme**

**Semester : IV**

**Subject Code : 18VVVG41**

**Part I : GE**

**Hours : 02**

**Credits : 02**

**VALUE EDUCATION**

**Course Outcomes::**

**On successful completion of the course the student will be able to**

**CO1:** inspire students to develop their personality and social values based on the principles of human values.

**CO2:** develop a sense of Love, Peace and Brotherhood at the local, national and international level.

**CO3:** enable the students to understand the social realities and to inculcate essential value system towards building a health society

**CO4:** enable the students to understand the social realities and to inculcate an essential value system towards building a health society

**UNIT – I: VALUES AND THE INDIVIDUAL**

Values – Meaning – Definition – Importance – Classification of Values, Value Education – Meaning – Need for Value Education. Values and the Individual – Self-Discipline – Meaning – Tips to Improve Self-Discipline. Self-Confidence – Meaning - Tips to Improve Self-Confidence. Empathy – Meaning – Role of Empathy in motivating Values. Compassion – Role of Compassion in motivating Values. Forgiveness – Meaning - Role of Forgiveness in motivating Values. Honesty – Meaning – Role of Honesty in motivating Values. Courage – Meaning – Role of Courage in motivating Values.

**UNIT – II: RELIGIONS AND COMMUNAL HARMONY**

Religions – Meaning – Major Religions in India - Hinduism – Values in Hinduism. Christianity – Values in Christianity. Islam – Values in Islam. Buddhism – Values in Buddhism. Jainism – Values in Jainism. Sikhism – Values in Sikhism. Need for Religious Harmony in India. Caste System in India – Need for Communal Harmony in India. Social Justice – Meaning – Factors Responsible for Social Justice.

**UNIT – III: SOCIETY AND SOCIAL ISSUES**

Society – Meaning – Values in Indian Society. Democracy – Meaning – Values in Indian Democracy. Secularism – Meaning – Values in Indian Secularism. Socialism – meaning – Values in Socialism. Social Issues – Alcoholism – Drugs – Poverty – Unemployment.

**UNIT – IV: HUMAN RIGHTS AND MARGINALIZED PEOPLE**

Human Rights – Meaning – Problem of Violation of Human Rights in India – Authorities available under the Protection of Human Rights Act in India. Marginalised People like Women, Children, Dalits, Minorities, Physically Challenged – Concept – Rights – Challenges. Transgender – Meaning – Issues.

## **UNIT– V:SOCIAL INSTITUTIONS IN VALUE FORMATION**

Social Institutions – Meaning – Important Social Institutions. Family – Meaning – Role of Families in Value Formation. Role of Press & Mass Media in Value Formation – Role of Social Activists – Meaning Contribution to Society – Challenges.

### **TEXT BOOK:**

1. Text Module for *Value Education*, MannarThirumalaiNaicker College, Pasumalai, Madurai – 625 004

### **REFERENCE BOOK(S)**

1. Text Module for *Value Education*, Publications Division, Madurai Kamaraj University, Madurai – 625 021.
2. Raghunathan.N.S., *Value Education*, Margham Publications, 24, Rameswaram Road, T.Ngar, Chennai – 600 017.
3. Saravanan.P, and P.Andichamy, *Value Education*, Merit India Publications, (Educational Publishers), 5, Pudumandapam, Madurai-625001.

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**Madurai – 04**

<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part II</b>	<b>:GE</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 04</b>
<b>Subject code</b>	<b>:18VATG41</b>	<b>Credits</b>	<b>: 04</b>

**PARTNERSHIP ACCOUNTING**

**COURSE OUTCOMES**

**On successful completion of this course, the students will be able to**

**CO1:**train the students in preparing various accounting systems in Partnership Firm.

**CO2:**gain knowledge about partnership account.

**CO3:**study various methods of distribution at the time of dissolution of partnership.

**CO4:** develops Employability Skill

**UNIT 1:PARTNERSHIP ACCOUNTS**

**Partnership Accounts:** Introduction–Partnership Deed–Profit and Loss Appropriation Accounts–Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on drawings.

**UNIT – II: ADMISSION OF A PARTNER**

**Admission of a Partner:** Calculation of Profit sharing ratio – Revaluation of assets and Liabilities – Accounting treatment of Goodwill – Treatment of accumulated undistributed profits and losses – Adjustment of Capital.

**UNIT- III: RETIREMENT OF A PARTNER**

**Retirement of a Partner:**Gaining Ratio–Revaluation of Assets and Liabilities–Treatment of Goodwill.

**UNIT- IV:ADMISSION CUM RETIREMENT AND DEATH**

Admission cum Retirement–Death of a partner–Treatment of Joint Life Policy.

**UNIT- V:DISSOLUTION OF A PARTNERSHIP FIRM**

Dissolution of a Partnership Firm–Realization Account.(Simple Problems Only)

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

**TEXT BOOK:**

1. Reddy.T.S.andA.Murthy,*AdvancedAccountancy*,Margham Publishers, Chennai 2014.

**REFERENCE BOOKS:**

1. GuptaR.L.andV.K.Gupta, *Financial Accounting Volume 1*, Sultan Chand and Sons, New Delhi, 2014.
2. JainS.P.andK.L.Narang, *Financial Accounting*,Kalyani Publishers, New Delhi, 2014.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**Madurai – 04**

<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part II</b>	<b>:Skill</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject code</b>	<b>:18VATS41</b>	<b>Credits</b>	<b>: 06</b>

**FINANCIAL STATEMENT ANALYSIS**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:**enable the students to understand the concept and relevance of management accounting

**CO2:**enable the learners to understand the financial statement analysis and CVP analysis

**CO3:**expose the students to management accounting principles and their applications

**CO4:** develops Employability Skill

**UNIT I: MANAGEMENT ACCOUNTING**

Management accounting: Meaning- Nature and Scope- Difference between financial accounting and management accounting and cost accounting- advantages and limitations of management accounting- financial statement analysis- comparative, common size and trend analysis.

**UNIT II: RATIO ANALYSIS**

Ratio analysis: meaning- Advantages and limitations of ratio analysis- classification of ratios- liquidity- profitability- turnover- solvency ratio.

**UNIT III:FUND FLOW STATEMENT**

Fund flow statement and cash flow statement- Meaning and concepts- Merits and demerits- Calculation of funds from operation and cash from operation- Preparation of statements.

**UNIT IV:MARGINAL COSTING**

Marginal costing: Meaning- Merits and Demerits- Cost volume profit analysis- Break Even Analysis- Break Even Point- P/V ratio- Margin of safety- Managerial Uses of Marginal Costing.

**UNIT V:BUDGETING AND BUDGETARY CONTROL**

Budgeting and Budgetary Control : Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Production, Purchase, SalesCashand Flexible budget – Zero Based Budgeting.(Simple Problems Only)

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

**TEXT BOOKS:**

1. Ramachandran.R.andR.Srinivasan, *Management Accounting*,Sriram Publications 2013.

**REFERENCE BOOKS:**

1. ShashiK.Gupta, R.K.Sharma, *Management Accounting*,Kalyani Publishers, Ludhiana, 2012.
2. Maheswari.S.N.,*Management Accounting and FinancisalControl*, Vikas Publishers, Delhi, 1998.

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<b>Class</b>	<b>:B.Voc .(Accounting and Taxation)</b>	<b>Part II</b>	<b>:Skill</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject code</b>	<b>:18VATS42</b>	<b>Credits</b>	<b>: 06</b>

**INCOME TAXLAW AND PRACTICE**

**COURSE OUTCOMES**

**On successful completion of this course, the students will be able to**

**CO1:**familiarize the students with the various terminologies in Income Tax Act.

**CO2:**expose students to the provisions of the Income Tax Act 1961 and to enable them to compute tax under different heads of income

**CO3:**develop the skill in the computation of Tax.

**UNIT I:INCOME FROM BUSINESS**

Income from business:Meaning, Define – Disallowable expenses and income Depreciation and other deduction– Professional income medical prectioner, lawyer, Chartered accountant and Deduction.Profession .

**UNIT II :INCOME FROM CAPITAL GAINS**

Income from Capital Gain :Meaning, Define, Financial Amets and Non- Financial Amets – Types of Capital Gain , STCG and LTCG – Exempted income of Capital Gain 54,54B, 54EC, and 54f

**UNIT III:INCOME FROM OTHER SOURCES**

Income from other sources – Meanings – General income – Gift - Other Income – Casual income – Income from lottery income card games – Gambling – Puzzles, and owning and maintenance of horse race – Govt securities and Non – Govt securities.

**UNIT IV:SET OFF CARRY FORWARD LOSSES**

Clubbing of income: meaning – Income from assets transfer to a person for the benefit of spouse son's wife –Clubbing income of minor child – Concept of set off and Carry forward of losses – Steps in set off and Carry forward – Inter sources adjustments –Inter head adjustments carry forward loss order of set off of losses

## **UNIT V:INDIVIDUAL AND HINDU UNDIVIDED FAMILY**

Deductions U/S -80. (Chapter VI A(80C to 80 U Applicable to individual and HUF)

**60% of the questions must be Problems**  
**40% of the questions must be Theory**

### **LIST OF PRACTICALS**

1. Applying for PAN Card
2. Filling up of Income Tax Returns
3. Computation of Total Income and Tax Liabilities.

### **TEXT BOOK:**

1. Gaur, V.P. and Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers, New Delhi, 2018

### **REFERENCE BOOKS:**

1. Vinod, K.Singhania, *Students Guide to Income Tax*, Taxmann Publications Pvt. Ltd. New Delhi, 2018.
2. Hariharan.N, *Income Tax Law and Practice*, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2018.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**Madurai – 04**

**Class : B.Voc .(Accounting and Taxation) Part II : Skill**  
**Semester :IV Hours : 06**  
**Subject code :18VATS43 Credits : 06**

**INTERNSHIP**

**INTERNSHIP ASSESSMENT**

**(Req. Max: Formative:60 marks, Summative: 40 marks)**

**Formative Evaluation (Industrial Partner)**

- Evaluation Form ( 60 marks)

Applicat ion of Knowle dge	Care for Tools& Equipm ent	Econo mic use of Materi al	Safety Conscious ness	Spe ed	Accur acy	Quality of Workman ship	Amo unt of Work	Numb er of Attem pts	Attitu de

**Rating Scale:** Excellent- 6; Very Good- 5; Good- 4; Fair- 3; Satisfactory -2;Poor.1.

**Summative Evaluation (Course Teacher)**

- Case Study/ Project (20 marks)
- Viva (20 marks)