

MannarThirumalaiNaicker College (Autonomous)
Madurai- 4

- I. Programme** : **B.Voc. in Accounting and Taxation**
- II. Sector Skill council** : Banking, Insurance and Financial Services sector skill council
- III. Selected Job roles** : **Life Insurance Agent**
- IV. Eligibility Criteria** : 12th Pass, No age limit, Any gender
- V. Teaching Methods** : 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, Case Note, Case Presentation, Survey Report, Training Industry Report, Assignment for hi tech Instruments
- Internship : Evaluation form, Case Study/ Project work, Viva-voce

VII. Examination Pattern :

- Internal Exam : Internal Test - 20 Marks
- Practicals : Assignment / Seminar /
Oral Presentation / Practical Test /
Record - 20 Marks

Total

40 Marks

Summative Exam : Multiples Choice Question 15x1=15marks
Short Answers 3x5 =15 marks
Essay 3x10=30 marks

Total 60 marks

INTERNSHIP ASSESSMENT

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

Formative Evaluation (Industrial Partner)

- Evaluation Form (60 marks)

Application of Knowledge	Care for Tools& Equipment	Economic use of Material	Safety Consciousness	Speed	Accuracy	Quality of Workmanship	Amount of Work	Number of Attempts	Attitude

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

S. No	Sem	Category	Course Code	Course Title	No. of Hours/Week		No. of Credits		
					T	P	T	P	
1	I	Part – I	18VSWG11	Life Skills	4	-	4	-	
2		General	18VENG11	Communicative English	4	-	4	-	
3		Education	18VCSG11	Fundamentals of Information Technology	4	-	4	-	
				Total		12	-	12	-
4		Part – II	18VATS11	Fundamentals of Accounting	4	2	4	2	
5		Skill component	18VATS12	Modern Banking	4	2	4	2	
6			18VATS13	Insurance	4	2	4	2	
			Total		12	6	12	6	
1	II	Part – I	18VSWG21	Professional Skills	4	-	4	-	
2		General	18VENG21	Professional English	4	-	4	-	
3		Education	18VCSG21	Programming using C	4	-	4	-	
				Total		12	-	12	-
4		Part – II Skill component	18VATS21	Financial Accounting	4	2	4	2	
5			18VATS22	Business Communication	4	2	4	2	
6			18VATS23	Internship	-	6	-	6	
			Total		8	10	8	10	
			Grand Total		44	16	44	16	

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class	: B.Voc. Programme	Part I	: GE
Semester	: I	Hours	: 04
Subject Code	:18VSWG11	Credits	: 04

LIFE SKILLS

COURSE OUTCOME

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

CO1: understand concepts, meaning, definitions & fundamentals of life skills.

CO2: provide them a thorough grounding in the basics of the subject

CO3: develop and articulate respect for the diversity of talents, ways of knowing and learning

Unit I: Introduction to life Skills

Introduction to life Skills and Importance – Personality – Definition – Traits – SWOT

Unit II: Concept of Self

Concept of Self: Self Image / Identity / Self Esteem – Factors Affecting Self Esteem – High / Low Esteem – Attitude Building – Meaning – Elements – Factors Affecting Attitude

Unit III: Interpersonal Skills

Interpersonal Skills: Meaning – Elements – Factors Affecting Interpersonal Skills – Need for Interpersonal Skills

Unit IV: Thinking

Thinking: Meaning – Types – Creative – Reasoning – Techniques.

Unit V: Emotions

Emotions: Definition – Characteristics – Types – Emotional Intelligence – Etiquettes – Grooming – Making Positive Impressions.

TEXT BOOK:

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

REFERENCE BOOKS:

1. RavikanthRao. K. *Life Skills Education*, 2016
2. Anderson, J. *The Perceptions of Students, Teachers, and Parents Regarding the Value of the LIFE SKILLS and Lifelong Guidelines Program. Unpublished PhD Dissertation:* East Tennessee State University,2005.
3. Assaly, I. *A content analysis of the reading and listening activities in the EFL textbook of master class.* Education Journal ,2014.
4. Shiv Khera, *You Can Win*, Macmillan India Ltd: New Delhi: 1998.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class : B.Voc .Programme
Semester : I
Subject code :18VENG11

Part I : GE
Hours : 04
Credits : 04

COMMUNICATIVE ENGLISH

COURSE OUTCOME

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

CO1: acquire the basic language skills.

CO2: **speak and write** without mistake

CO3: **develop confidence in their voice**

Unit I - LISTENING SKILL

Basic Listening Skills - Listening to Radio and Television - Listening to Talks and Presentations – Tips for Effective Listening

Unit II - SPEAKING SKILL

Basic Speaking Skills – Steps to Speak Easy – Formal and Informal Conversation– Describing pictures and people

Unit III - READING SKILL

Importance of Reading - Levels of Reading - Techniques of Reading – Reading Comprehension.

Unit IV - WRITING SKILL

Sentence - Phrase, Clause - Construction of Paragraph - Linkage and Cohesion

Unit V - GRAMMAR AND USAGE

Kinds of Sentences - Parts of Sentence - Parts of Speech - Types of Sentences

REFERENCE

Material will be supplied by the Department of English

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

Class	: B.Voc .Programme	Part I	: GE
Semester	: I	Hours	: 04
Subject Code	: 18VCSG11	Credits	: 04

FUNDAMENTALS OF INFORMATION TECHNOLOGY

COURSE OUTCOMES

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

CO1: introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking.

CO2: identify and analyze computer hardware, software, and network components.

CO3: provide foundational or “computer literacy” curriculum that prepares students for life-long learning of computer concepts and skills.

UNIT I: INTRODUCTION TO COMPUTER SYSTEMS

Introduction to Computers: Introduction – Importance of Computers – Characteristics of Computers – Classification of Computers – Uses of Computers Five Generations of Modern Computers: Introduction – First Generation Computers – Second Generation Computers – Third Generation Computers – Fourth Generation Computers – Fifth Generation Computers classification of Digital Computer Systems: Introduction – Microcomputers – Minicomputers – Mainframes – Supercomputers – Network Computers. Anatomy of a Digital Computer: Introduction - Parts of a Computer.

UNIT II: CENTRAL PROCESSING UNIT, MEMORY, INPUT AND OUTPUT DEVICES

Central Processing Unit (CPU) and Memory: Introduction – Central Processing Unit (CPU) – Memory – Memory Organization – Random Access Memory (RAM) Read Only Memory (ROM) – Registers – Factors Affecting Processor Speed – Instruction Set – Machine Cycle – Working of CPU and Memory. Input Devices: Introduction – Keyboard – Mouse – Trackball – Game Controllers – Scanners – Barcode Reader – Card Reader – Digitizer – Voice Recognition – Webcams – Digital Cameras Video Cameras (Camcorders) – Optical Character Recognition (OCR) – Optical Mark Recognition (OMR) – Intelligent Character Recognition (ICR) – Magnetic Ink

Character Recognition (MICR) Output Devices: Introduction – Monitor – Printer – Plotter – Multimedia Projector – Speech Synthesizers – Sound Cards and Speakers – Dumb, Smart and Intelligent Terminals.

UNIT III:PROGRAMMING LANGUAGES AND OPERATING SYSTEMS

Programming Languages: Introduction – Machine Languages – Assembly Languages – High- Level Languages – Types of High-Level Languages – Compilers and Interpreters – Compilation Process. Operating Systems: Introduction – Functions of an Operating System – Classification of Operating Systems.

UNIT IV:DATABASE MANAGEMENT SYSTEMS AND COMPUTER NETWORKS

Introduction to Database Management Systems: Introduction – Information – Data and Data Management – Database Systems – Organization of Database – Characteristics of Data in a Database – Database Management Systems – Functions of DBMS – Database Users. Computer Networks: Introduction – Overview of a Network – Communications Processors – Communications Media – Telecommunications Software – Types of Networks – Network Topology – Network Protocols – Network Architecture.

UNIT V:INTERNET, WORLD WIDE WEB AND ELECTRONIC MAIL

Internet & World Wide Web: Introduction – What is Special about the Internet? – Internet Access – Internet Basics – Internet Protocols – Internet Addressing – World Wide Web (WWW) – Web Pages and HTML – Web Browsers – Searching the Web – Internet chat. Overview of Electronic Mail: Introduction – How E-mail works? – Why Use E- mail? – E-Mail – Names and Addresses – Mailing Basics.

LIST OF PRACTICAL

1)MS -WORD

1. Preparing a news Letter
2. Designing your Bio-Data
3. Creating and editing the table
4. Create Mail Merge
5. Advertisement Designing

2)MS -EXCEL

1. Operating on the sheets
2. Using formulas and functions
3. Perform Student's Mark Statement

4. Display Score Boards using Pie Charts
5. Display Sales Analysis using Bar Charts

3)MS -ACCESS

1. Create an Employee Table
2. Create a Stock Table and insert 10 records
3. Create Student Mark List
4. Generating Queries in Access

4)MS -POWERPOINT

1. Creating a new presentation based on template
2. Displaying College Details
3. Displaying Advertisement Presentation

TEXTBOOKS:

1. Alexis Leon and Mathews Leon *Fundamentals of Information Technology*, L & L Consultancy Pvt. Ltd., 1999, Second Edition.

Unit I – Chapters 1, 2, 3, 4

Unit II – Chapters 7, 9, 10

Unit III – Chapters 13, 14

Unit IV – Chapters 16, 21

Unit V – Chapters 24, 25

REFERENCE BOOKS:

1. Rajaraman Neeharika Adabala. V., *Fundamentals of Computers* PHI Learning Private Limited, Delhi, 2015, Sixth Edition.
2. Sarkar. S.K., A.K. Gupta, *Elements of Computer Science* S.Chand & Company LTD, Delhi, Second Edition, 2002
3. Balagurusamy. E., *Fundamentals of Computing and Programming Updated*, First Edition Tata McGraw Hill Education PVT LTD, 2010. <https://en.wikipedia.org>
4. <https://bosslinux.in/sites/default/files/BOSS4.0-Usermanual.pdf> (For EduBOSS3.0)
5. <https://wiki.openoffice.org/wiki/Documentation>
6. <http://windows.microsoft.com/en-in/windows/windows-basics-all-topics>

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

Madurai – 04

Class	:B.Voc (Accounting and Taxation)	Part II	:Skill
Semester	:I	Hours	:06
Subject code	: 18VATS11	Credits	:06

FUNDAMENTALS OF ACCOUNTING

COURSE OUTCOMES

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

CO1: know the fundamental concepts of accounting.

CO2: develop the skill of locating errors and rectifying them.

CO3: understand the accounting procedure in the preparation of final accounts and Bank reconciliation statement.

Unit-I: Introduction to Financial Accounting

Financial Accounting – Double Entry System – Definition –
Advantages:Accounting Principles, Concepts, Conventions – Accounting Equations .

Unit-II: Clarification of Accounts

Classification of Accounts – Rules - Journal – Ledger – Subsidiary Books - Trial
Balance.

Unit-III:Final Accounts of Trading Concerns

Trading Account – Profit and Loss Account – Balance Sheet –Adjustments
regarding Closing Stock – Prepaid Expenses – Outstanding Expenses –Income Accrued–
Income Received in Advance – Bad Debts – Reserve for Doubtful Debts – Depreciation.

Unit-IV: Bank Reconciliation Statement

Definition – Need – Advantages – Causes of difference between Cash Book and
Pass Book.

Unit-V: Rectification of Errors

Rectification of Errors – Effects – Types – Suspense Account.

LIST OF PRACTICALS:

- Preparation of Accounting Documents Invoice –cash purchase and sales invoice –Receipt-expenses receipt (bank and cash receipt) – Voucher-Debit and Credit Note.
- Preparation of Cash Voucher- Bank Voucher- Petty Cash Voucher- Payment Voucher- Debit Note- Credit Note-Journal for Adjustment Entries
- Preparation of Final Accounts - Valuation of Closing Stock- Getting Confirmation of Balance from Banks- Getting Confirmation of Balance from Customers & Suppliers - Calculation of: Expenses, Prepaid Expenses, Accrued Income, Depreciation, Debtors Ageing & Provision for Doubtful Debts- Accounting of Tax Deduction at Source, Advance Tax & Provision for Tax
- Preparation of Reconciliation Statements - Bank Reconciliation Statement- Customer Reconciliation Statement- Supplier Reconciliation Statement- Stock Reconciliation Statement
- Identification of Errors & Rectification of Errors -Posting Error-Balancing Error-Carry Forward Error-Casting Error-Error of Omission- Error of Principle.
- Preparation of Local Purchase Order (LPO).

TEXT BOOK:

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

REFERENCE BOOKS:

1. Jain S.P. and .Narang, K.L. *Financial Accounting –I*, Kalyani Publishers, New Delhi, 2014.
2. Gupta R.L and Radhasamy M. *Advanced Accounting Volume – I*, Sultan Chand and Sons, Eleventh Edition, New Delhi, 2009.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class	:B.Voc (Accounting and Taxation)	Part II	:Skill
Semester	:I	Hours	:06
Subject code	: 18VATS12	Credits	:06

MODERN BANKING

COURSE OUTCOMES

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

CO1: know the banking concepts

CO2: understand the various types of deposits

CO3: develop the skills regarding types of various forms.

Unit-I: Introduction to Banking

Banking: Definition of Banking – Definition of Banker and customer-Functions of Banking - Banking instrument's –Cheque –types of cheques –Bill of Exchange – Promissory note.

Unit -II : Deposits

Deposits: Types –Saving Bank Account – Current Bank Account – Fixed Deposit Account – Recurring Deposit Account.

Unit -III : Loans and Advances

Loans and advances –types of loan –cash credit-overdraft –Bills Purchased and discounting –Mode of credit charge against security – lien –pledge –mortgage – hypothecation.

Unit-IV :Technology in Banking

E-Banking –Mobile Banking –Internet Banking.

Unit-V :Digital Payment System

Electronic Payment System- ATM-Debit Card –Credit Card –Smart Card – NEFT-RTGS.

LIST OF PRACTICALS

- Account opening form – Savings Account – Current Account - Fixed Deposit- Recurring Deposit.
- Cheque- Specimen of Cheque- Cheque writing – cancellation of Cheque - Cheque stop payment.
- Pay-in-slip Deposit- Withdrawal - Demand Draft-Banker Cheque- - cancellation of Demand Draft – Cancellation of banker Cheque- Forms of Bill of exchange and promissory note.
- ATM Card Application Form – Credit card – change the ATM PIN Number- Money Transfer through ATM.-Form of receiving a Duplicate ATM Card..
- E-Banking Forms- creating an online banking – mobile banking – receiving the user ID and Password – Change the user ID and password -NEFT Form- RTGS Form.

TEXT BOOK:

1. Gordon.L and NatarajanK.*Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai, 2017.

REFERENCE BOOKS:

1. Gurusamy S*Banking Theory Law and Practice*, Tata McGraw Hill Education Private Limited, New Delhi, 2012.
2. Sundharam K.P.M. and Varshney P.N., *Banking Theory, Law & Practice*, Sultan Chand and Sons, New Delhi, 2014.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class	:B.Voc (Accounting and Taxation)	Part II	:Skill
Semester	:I	Hours	:06
Subject code	: 18VATS13	Credits	:06

INSURANCE

COURSE OUTCOMES

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

CO1: analysing current insurance coverage and potential needs.

CO2: give tips for choosing an insurance carrier.

CO3: specialized insurance and policies.

UNIT –I : Introduction of Insurance

Introduction of Insurance -Meaning –Definition – Role and importance of Insurance-Uses-Functions-Different kinds of insurance –interest -Principles of Insurance Contract.

UNIT-II : Life Insurance

Life Insurance -Fundamentals of principles –advantages –Difference between insurance and Assurance -Types of Insurance policies .

Unit- III : Life Assurance

Life assurance –Assignment Vs Nomination –various forms of payment –surrender value –claim procedure -procedure of life insurance claim.

UNIT-IV: Life Insurance products

Life Insurance products –Annuities –Pensions and Health Insurance – Applications-price and Valuation of Life Insurance.

UNIT –V: Life Insurance Selling Process .

Life Insurance Selling Process: Marketing mix of insurance – Marketing potential in India – Selling of insurance products – Human Needs to be satisfied by Life Insurance – Programmed Selling – Prospecting – Prospect – Its Importance – Prospective Methods – Sources of Prospects – The Selling Process – Steps involved in selling Process.

LIST OF PRACTICALS

- Opening of insurance policy –Nomination- Surrender - loan against policy- Change of Nomination.
- Claims Forms A – Maturity – Survival Benefits Claim -Revival of expired policy –claim against expired policy – actual claim – legal heir certificate –Death certificate.
- **IPP-ECS Mandate Form-IPP-NEFT MANDATE FORM -Certificate of Existence-IPP-Letter of Indemnity-Pre-contract Integrity Pact.**
- Forms Life Insurance products –Annuities –Pensions and Health Insurance – Applications-price and Valuation of Life Insurance.

- Sales Process –Basics of selling product.

TEXT BOOK:

1. . Mishra M.N, *Insurance Principles & Practice*, S. Chand & Sons, New Delhi. Revised Edition, 2014.

REFERENCE BOOKS:

1. Periyasamy.P, *Principles and Practice of Insurance* ,Himalaya Publishing House, New Delhi,2016.
2. Gosh.P.K. and Agarwal K.P*Principles and practice of Life Assurance*, Sultan Chand and Sons, Eleventh Edition, New Delhi, 2009.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class	: B.Voc .Programme	Part I	: GE
Semester	: II	Hours	: 04
Subject code	: 18VSWG21	Credits	: 04

PROFESSIONAL SKILLS

COURSE OUTCOMES

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

CO1: acquire skills to manage time and to recognize the importance of motivation and goal setting

CO2: understand concepts, meaning of social skills and its importance

CO3: apply workplace etiquettes and preparing for the job.

Unit I: Goal Setting

Goal Setting: Definition – SMART Principle – Difficulties in Goal Setting – Process and Types.

Unit II: Leadership Skills

Leadership Skills: Styles of Leadership – Transactional and Transformational – Johari Window – Methods and Techniques of Developing Interpersonal Skills.

Unit: III: Time Management

Time Management: Meaning – Importance – Obstacles in Managing – Steps for Effective Time Management – Stress – Meaning – Types – Factors Causing Stress – Coping Mechanisms.

Unit IV: Management and Planning

Management and Planning: Meaning – Principles – Practices–Functions – Types of Plans – Steps in Planning

Unit V:Strategic Planning

Strategic Planning: Development Mapping – Sustainability – Commercial Viability – Market Analysis.

TEXT BOOK:

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

REFERENCE BOOKS:

1. Leonard S.Genry.,*Journal of Extension*,(October, 2006), **Study of life skill development of Oklahoma 4-H alumni during the years Of 4-H participation 1969-1998.**
2. Thomas A. Smith.,*Journal of Extension* ,April, 2005,**Evaluating a youth leadership life skills development program..**
3. Bhatia .H. S.,*Art of Interview*,19th Edition, 2013,

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class :B.Voc .Programme
Semester : II
Subject code : 18VENG21

Part I : GE
Hours : 04
Credits : 04

PROFESSIONAL ENGLISH

COURSE OUTCOMES

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

CO1: expand their vocabulary
CO2:become effective communicators
CO3: acquire the career skills

Unit I : WORKING WITH WORDS

Vocabulary – Spelling and Pronunciation – Punctuation

Unit II : SPEECH PRACTICE

Short speeches on topics of day to day - Speaking for Life and Work – Group Discussion

Unit III : ACADEMIC CORRESPONDENCE

Academic Letter Writing - Report Writing -Proposal Writing

Unit IV : GRAMMAR AND USAGE

Transformation of Sentences (Affirmative into Negative) – Framing Questions – Tag Questions

Unit V : CAREER SKILLS

Applying for Job - Covering Letter - Resume and Effective Profiling – Interviews

REFERENCE

Material will be supplied by the Department of English

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

Madurai – 04

Class	:B.Voc (Accounting and Taxation)	Part I	: GE
Semester	: II	Hours	: 04
Subject code	: 18VCSG21	Credits	: 04

PROGRAMMING USING C

COURSE OUTCOMES:

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

- CO1: develop programming skills using the fundamentals and basics of C language.
- CO2: impart the knowledge about pointers which is the backbone of effective memory handling.
- CO3: study the advantages of user defined data type which provides flexibility for application development.

UNIT -I:OVERVIEW OF C AND DATA TYPES

History of C – importance of C – character set – C tokens – Keywords and identifiers – Constants – Variables – Data types – Declaration of variables – Constants– Defining symbolic constants – Operators – Managing input and output operations: Reading and writing Character.

UNIT -II:DECISION MAKING AND BRANCHING

Introduction – Simple if – Else..If – Nested if – Ladder if – Switch statement – Conditional operators – Goto statements – While statement – Do...While statement – For statement.

UNIT-III:ARRAYS AND STRINGS

Introduction – One dimensional array – Multi dimensional array – Declaring and initializing string variables – Reading and writing strings– String handling Functions.

UNIT -IV:FUNCTION AND STRUCTURES

Introduction to functions – User defined functions – Defining a function – Function calls – Function declaration – Category of functions – Arguments and functions – Recursion.

UNIT -V:POINTERS AND FILE MANAGEMENT

Introduction to pointers – Understanding pointers – Accessing the address of a variable – Declaring and initializing of pointer variables- Introduction to file – Defining and opening a file – Closing a file – Input/output operations on files– Command line arguments.

LIST OF PRACTICALS:

- Create a C program to add, subtract, Multiple the Numbers.
- Create a C program to display the Multiplication table.
- Write a program to find the given numbers is Armstrong or not.
- Develop a program to reverse the digit.
- Write a program to display the student grade using structure.
- Develop a program to do EB bill calculation using structure.
- Develop a program to find length of the string and concatenate two strings.
- Write a program to find the given string is palindrome (or) not.
- Write a program to find factorial of given value.

TEXT BOOK:

1. Balagurusamy.E., *Programming in ANSI C*, Tata McGraw Hill Education Private Limited, Sixth Edition, New Delhi, 2012.

REFERENCE BOOKS :

1. Byron Gottfried, *Programming with C*, McGraw Hill Education (India) Private Limited, New Delhi, Third Edition, 2014.
2. YashavantKanetkar,*Let Us C*, BPB Publications, New Delhi, Tenth Edition, 2010.
3. Brain W.Kernigham& Dennis M. Ritchie, *The C Programming Language*, AT&T Bell Laboratories Murray Hill, New Jersey, Second Edition,1988.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

Madurai – 04

Class	:B.Voc (Accounting and Taxation)	Part II	:Skill
Semester	:II	Hours	:06
Subject code	: 18VATS21	Credits	:06

FINANCIAL ACCOUNTING

COURSE OUTCOMES

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

CO1: understand the Accounting Procedure in the Preparation of Non-Trading concerns.

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

CO3: understand the Accounting Procedures of Single entry system.

Unit-I: Final Accounts of Non-trading Concern

Preparation of Receipts and Payments Account, Income and Expenditure Account – Differences between Receipts and Payments account and Income and Expenditure Account. (Simple problem only)

Unit-II: Accounts from Incomplete Records

Methods of ascertainment of profit: Net worth method – Conversion method.

Unit-III: Depreciation

Meaning – Purpose – Factors – Methods of providing depreciation – Straight line – Written down value – Annuity.

Unit-IV: Accounting for Special Transaction

Accounting for Special Transaction: Average due Date & Account Current.

Unit-V: Insurance Claims

Loss of Stock policy – Loss of profit policy – Application of Average Clause.

LIST OF PRACTICALS

- Books of Non Profit Organization - Donation Receipt Book- Subscription Book & Subscription Summary List- Asset Register- Members List - Welfare Camp Activities book
- Accounts of Incomplete Records - Day Book- Receivables Book-Payables Book.
- Depreciation - Machine Log Sheet for Calculating Running Hours- Vehicle Trip Sheet for Calculating Travelled Kilometers.
- Special Transaction - Interest Summary Sheet to Customers- Interest on Capital Working- Working for Interest to Partners
- Insurance Claims - Calculation of Value of Asset Lost- Calculation of Value of Stock Lost- Application of Average Clause.

TEXT BOOK:

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

REFERENCE BOOKS:

1. Jain S.P .and .Narang, K.L *Financial Accounting –I*, Kalyani Publishers, New Delhi, 2014.
2. Gupta R.L and Radhasamy M. *Advanced Accounting Volume – I*, Sultan Chand and Sons, Eleventh Edition, New Delhi, 2009.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class	:B.Voc (Accounting and Taxation)	Part II	:Skill
Semester	:II	Hours	:06
Subject code	:18VATS22	Credits	:06

BUSSINESS COMMUNICATION

COURSE OUTCOMES

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

- CO1: demonstrate writing and speaking processes through invention, organization, drafting, revision, editing, and presentation.
- CO2: understand the importance of specifying audience and purpose and to select appropriate communication choices.
- CO3: understand and appropriately apply modes of expression, i.e., descriptive, expositive, narrative, scientific, and self-expressive, in written, visual, and oral communication

Unit - I Introduction to Business Communication

Meaning and Definition of Communication – Features of Communication –Importance of Communication – Objectives of Communication – Types of Communication – Merits and Demerits.

UNIT - II : Essential of an Effective Business Communication

Form and Layout of Business Letters – Barriers of Communication – Semantic Barriers – Physical Barriers – Organizational Barriers – Psychological Barriers.

UNIT - III :Application for a situation

Application for a situation – Preparation of Curriculum vitae – Drafting an application different position.

UNIT - IV : Trade Letters

Trade Letters – Enquiry – Offers – Quotations – Orders – Execution of an Order – Credit and Status Enquires – Claims and Adjustments – Circular letters – Collection Letters.

UNIT - V : Banking correspondence

Banking correspondence – Request for opening an account – Request for sanction of overdraft and loans – Request for stop payment and standing instruction.

LIST OF PRACTICALS

- Group Discussion –Role play – power point presentation- précises writing – Master of ceremony.
- Essential of an Effective Business Communication - Form and Layout of Business Letters – Writing as a Process -- Writing Style -- Formatting Letters, Memos, and E-Mails -- Writing Effective Business Communication.
- Application for a situation – Preparation of Curriculum vitae – Drafting an application different position.
- Trade Letters – Enquiry – Offers – Quotations – Orders – Execution of an Order – Credit and Status Enquires – Claims and Adjustments – Circular letters – Collection Letters.
- Banking correspondence – Request for opening an account – request for sanction of overdraft and loans – request for stop payment and standing instruction.

TEXT BOOK:

1. Varinder Kumar .K. *Business Communication*, , Kalyani Publishers, Chennai,2016

REFERENCE BOOKS:

1. HoamiPradan.S. *Business Communication*, Himalaya Publishing House, New Delhi , 2016.
2. Ghose P.K &Ranjendrapal .R., *Business Correspondence &Office Management*,Sultan Chands , New Delhi,2016.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
Madurai – 04

Class : B.Voc (Accounting and Taxation)
Semester :II
Subject code :18VATS23

Part II : Skill
Hours : 06
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)