

# Holy Cross College (Autonomous), Nagercoil

Kanyakumari District, Tamil Nadu.

Accredited with A<sup>++</sup> by NAAC - V Cycle (CGPA 3.53)

Affiliated to

**Manonmaniam Sundaranar University, Tirunelveli**



## Department of Commerce



## TEACHING PLAN ODD SEMESTER 2025 – 2026

## **Vision**

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

## **Mission**

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

## **Programme Educational Objectives (PEOs)**

<b>PEOs</b>	<b>Upon completion of B. Com. degree programme, the graduates will be able to</b>	<b>Mission Addressed</b>
<b>PEO1</b>	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	<b>M1, M2 &amp; M4</b>
<b>PEO2</b>	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	<b>M1, M3, M4&amp; M5</b>
<b>PEO3</b>	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	<b>M4, M5 &amp; M6</b>

## **Programme Outcomes (POs)**

<b>POs</b>	<b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>	<b>Mapping with PEOs</b>
<b>PO1</b>	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	<b>PEO1</b>
<b>PO2</b>	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	<b>PEO2</b>
<b>PO3</b>	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	<b>PEO1 &amp; PEO2</b>
<b>PO4</b>	enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.	<b>PEO1 &amp; PEO2</b>
<b>PO5</b>	communicate effectively and collaborate successfully with peers to become competent professionals	<b>PEO2&amp; PEO3</b>
<b>PO6</b>	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	<b>PEO1, PEO2 &amp; PEO3</b>
<b>PO7</b>	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	<b>PEO 3</b>

## **Programme Specific Outcomes (PSOs) COMMERCE**

<b>PSOs</b>	<b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>	<b>Mapping with POs</b>
<b>PSO1</b>	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	<b>PO4, PO5</b>
<b>PSO2</b>	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	<b>PO7</b>
<b>PSO3</b>	encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.	<b>PO1, PO2 &amp; PO5</b>
<b>PSO4</b>	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	<b>PO6</b>
<b>PSO5</b>	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	<b>PO1, PO3</b>

**Department** : COMMERCE SF II  
**Class** : III B.Com  
**Title of the Course** : Core Course IX: Cost Accounting I  
**Semester** : V  
**Course Code** : AU235CC1

Course Code	L	T	P	S	Credits	Inst.Hours	Total Marks	Marks		
AU235CC1	5	-	-	-	4	5	75	CIA	External	Total
								75	25	100

**Learning Objectives:**

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile cost accounts.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	remember and recall the various concepts of cost accounting	K1
2.	demonstrate the preparation and reconciliation of the cost sheet	K2
3.	analyse the various valuation methods of issue of materials	K4
4.	examine the different methods of calculating labour cost	K5
5.	critically evaluate the apportionment of overheads	K5

### Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
<b>I</b>	<b>Introduction of Cost Accounting</b>								
	1	Definition, Nature and Scope	2	1	K1 (R)	Lecture Method	Group Discussion	Interactive PPT	Oral Test
	2	Principles of Cost Accounting	2		K2 (U)	Concept Explanation	Poster Making	Mind Maps	Assignment
	3	Cost Accounting vs Financial Accounting	2		K3 (Ap)	Comparative Method	Group Discussion	Comparison Chart	Quiz
	4	Cost Accounting vs Management Accounting	2	1	K3 (Ap)	Analytical Teaching	Debate	Venn Diagrams	Oral Test
	5	Installation of Costing System	2		K4 (An)	Case Study	Simulation	Implementation Flowchart	Short Test
	6	Classification of Costs, Cost Centre & Profit Centre	2	1	K2 (U)	Diagrammatic Explanation	Charting Activity	Cost Classification Charts	Quiz
<b>II</b>	<b>Cost Sheet and Methods of Costing</b>								
	1.	Preparation of Cost Sheet	3	1	K3 (Ap)	Demonstration	Practice in Pairs	Excel Sheet Templates	Assignment
	2.	Tenders & Quotations	2		K3 (Ap)	Problem Solving	Simulation (Mock Tender)	Sample Quotation Formats	Oral Presentation
	3.	Reconciliation of Cost and	3	2	K4 (An)	Analytical Method	Guided Practice	Sample Problems	Short Test

		Financial Accounts							
	4.	Unit Costing	2		K3 (Ap)	Case-Based Learning	Peer Worksheets	Unit Cost Sheets	MCQ Test
	5.	Job Costing	2		K3 (Ap)	Case-Based Learning	Peer Worksheets	Job Cost Sheet	MCQ Test
III	Material Costing								
	1.	Material Control - Meaning and	2	1	K2 (U)	Lecture	Group Presentation	Inventory Charts	Quiz
	2.	Objectives - Purchase of Materials -	2		K3 (Ap)	Storytelling	Role Play (Buyer/Seller)	Purchase Order Samples	Oral Test
	3.	EOQ - Stores	2		K4 (An)	Numerical Method	Problem Solving	EOQ Graphs	Assignment
	4.	Records - Reorder	1	1	K3 (Ap)	Visual Teaching	Chart Making	Classification Templates	Short Test
	5.	Levels - ABC Analysis	2		K4 (An)	Demonstration	Group Activity	Method Comparisons	Numerical Test
	6.	Issue of Materials - Methods of Issue -	1		K4 (An)	Visual Teaching	Computational thinking	Interactive PPT	Oral test
	7.	FIFO - LIFO - Base Stock Method -	1	1	K4 (An)	Problem Solving	Group Work (Comparison Charts)	Video Tutorials	Practical test
	8.	Specific Price Method - Simple and Weighted Average Method.	1		K4 (An)	Computational Thinking	Group Exercises	Cost Sheets, Method Calculation Videos	Numerical Quiz
IV	Labour Costing								
	1.	Direct Labour	2	1	K2 (U)	Lecture	Case Example	Visual Aids	Oral Test

		and Indirect Labour - -					s		
	2.	Time Keeping	2		K3 (Ap)	Practical Illustration	Observation Chart	Sample Time Cards	Assignment
	3.	Methods and Calculation of Wage Payments	1		K4 (An)	Comparative Teaching	Tabular Analysis	Wage Calculation Sheets	Quiz
	4.	- Time Wages - Piece	2	1	K3 (Ap)	Case Method	Real-Life Application	Incentive Charts	Short Test
	5.	Wages - Incentives - Different Methods of Incentive Payments -	1		K4 (An)	Scenario Analysis	Group Discussion	Case Studies	MCQ Test
	6.	Idle time - Overtime - Labour.	2	1	K3 (Ap)	Contextual Illustration	Role Play on Work Scenarios	Case Videos, HR Reports	Short Answer Test
7.	Turnover - Meaning , Causes and Measurement	2	K4 (An)		Analytical Discussion	Brainstorming	Attrition Rate Charts, HR Analytics Tools	Short Test	
V	Overheads Costing								
	1.	Overheads - Definition -	2	1	K2 (U)	Lecture	Concept Mapping	Classification Charts	Oral Test
	2.	Classification - Allocation and Apportionment of Overheads -	2		K3 (Ap)	Problem Solving	Worksheet Activity	Apportionment Tables	Assignment
	3.	Basis of	2	1	K3	Analytic	Chart	Resource	Quiz

		Apportionment -.			(Ap)	al Method	Comparison	e Allocation Example s	
	4.	Primary and Secondary Distribution -	1		K4 (An)	Diagram Explanation	Flowchart Making	Distribution Diagrams	Short Test
	5.	Absorption of Overheads - Methods of absorption	2		K4 (An)	Demonstration	Practice Worksheets	Absorption Tables	Written Test
	6.	Preparation of Overheads Distribution Statement	2	1	K4 (An)	Numerical Teaching	Peer Activity	MHR Templates	Numerical Test
	7.	Machine Hour Rate - Computation of Machine Hour Rate	1		K4 (An)	Hands-on Calculation	Peer Practice Exercises	MHR Templates, Online Calculators	Numerical Test

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Skill Development**  
Activities (Em/ En/SD): Development of spreadsheet skills for cost computation and tabulation  
Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Activities related to Cross Cutting Issues : **Classroom discussions on ethical considerations in cost manipulation**

#### Assignment:

1. Discuss how cost accounting helps managers in planning, controlling, and decision-making processes. Include real-life examples or case studies. (Last date to submit – 20-08-2025)

#### Sample Questions Part A (1 mark)

#### Choose the Correct Answer:

1. Cost accounting primarily deals with \_\_\_\_\_(K1 -R, CO1)
  - a) Financial record
  - b) Cost control and reduction
  - c) Tax compliance
  - d) Legal audits
2. Which of the following is not a characteristic of cost accounting? (K2 -U, CO1)

- a) Historical in nature
  - b) Decision-making oriented
  - c) Deals with future events
  - d) Focused on external reporting
3. Which one of the following constitute the cost of production? (K3 -Ap, CO2)
- a) Work cost + Office and administration overheads
  - b) Prime cost + Factory overheads
  - c) Work cost + Prime Cost
  - d) Work cost + Selling and Distribution overheads

**Fill in the Blanks**

4. Overheads are costs that are \_\_\_\_\_ to specific cost units. (K1 -R, CO5)
5. The comparison of cost accounting and \_\_\_\_\_ accounting helps in managerial control. (K1 -R, CO1)

**Part B (6 marks)**

6. Define Cost Accounting. (K1 -R, CO1)
7. Explain the objectives of installing a costing system. (K2 -U, CO1)
8. Draw a stores ledger card recording the following transactions under LIFO method. (K3 -Ap, CO3)
- 2010 Dec. 1 Opening stock 500 unit at Rs. 20 each
- Issued 200 units
- Purchased 150 units at Rs. 22
- Issued 100 units
- Purchase 200 units at Rs. 25
- Issued 300 units
- Returned to store 10 units (issued on 4th Dec.)
- Issued 100 units
- Issued 50 units
- On 10th, it was noticed that there is a shortage on 10 units.
9. Write short notes on FIFO and LIFO methods. (K2 -U, CO3)
10. Draw a statement of cost from the following particulars: (K4 -An, CO2)
- Opening stock of materials Rs.2,00,000
- Opening stock of work-in-progress Rs.60,000
- Opening stock of finished goods Rs. 5,000
- Closing stock of materials Rs.1,80,000
- Closing stock of work-in-progress Rs. 50,000
- Closing stock of finished goods Rs. 15,000
- Materials purchased Rs. 5,00,000
- Direct wages Rs. 1,50,000
- Manufacturing expenses Rs. 1,00,000
- Sales Rs. 8,00,000
- Selling and distribution expenses Rs. 20,000

**Part C (12 marks)**

11. Describe the causes of labour turnover? (K2 -U, CO2)
12. Define overheads and explain their classification. (K2 -U, CO5)
13. Explain machine hour rate and how is it computed? (K2 -U, CO1)
14. Standard time allotted for a job is 20 hours and the rate per hour is Rs. 2 plus a dearness allowance @ 50 paise per hour worked. The actual time taken by a worker is 15 hours. Calculate the earnings under

(i) Time rate system

(ii) Piece wage system (K4 -An, CO2)

15. A manufacturing company has two production departments X and Y, and three service departments – Time –keeping, Stores and maintenance. The departmental Distributions Summary showed the following expenses for January.

Production Departments X – Rs.36,000 Y – Rs. 24,000

Service Departments Stores: Rs. 7,500 Time-keeping: Rs.6,000

Maintenance : Rs. 4,500

16. Other information relating to these departments were: (K4 -An, CO5)

	Production departments		Service departments		
	X	y	Stores	Time-keeping	Maintenance
No. of employees	20	15	10	8	5
No. of store requisition	24	20	--	--	6
Machine-hours	1,800	1,200	--	--	--

Apportion the costs of the Service Departments to Production Departments X and Y.

Dr.J.Jenifer  
Head of the Department

Dr. J. Jani Mercybai  
Course Instructor

**Department : COMMERCE SF II**  
**Class : III. B.Com**  
**Title of the Course : CORE COURSE X: BANKING LAW AND PRACTICE**  
**Semester : V**  
**Course Code : AU235CC2**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC2	5	-	-	-	4	5	75	25	75	100

**Learning Objectives:**

- 1.To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
- 2.To trace the evolution of Central Bank and the prevalent banking system, roles and functions.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	aware of various provisions of Banking Regulation Act 1949 applicable to banking companies	<b>K1</b>
2.	gain knowledge on the types of accounts, lending sources and concepts of crossing	<b>K2</b>
3.	understand the overview of e-banking services	<b>K2</b>
4.	analyse the evolution of Central Banking concept and prevalent Central Banking system, their roles and function in India	<b>K4</b>
5.	evaluate the endorsement, issue of cheques and grievance redressal	<b>K5</b>

### Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Banking</b>								
	1.	History of Banking & Banking Regulation Act, 1949	3	1	K1 (R)	Lecture, Case Study	Think-Pair-Share	RBI website, YouTube (Banking History)	Oral quiz, MCQ
	2.	Structure of Indian Banking & Development Phases	3	1	K2 (U)	Chart discussion, Visuals	Group Discussion	NPTEL Lectures, NCERT PDFs	Group presentation
	3.	Commercial and Central Banking (Comparison & Functions)	3	-	K2 (U)	Interactive board work	Role play (Commercial vs Central Bank)	Reserve Bank of India publications	Venn diagram worksheets
	4.	Universal Banking & Payment/ Small Banks	3	1	K4 (An)	Discussion, Real examples	Brainstorming	RBI FAQs, Economic Times articles	Short test
<b>II</b>	<b>RBI, SBI, Co-operative Banks, NBFCs</b>								
	1.	RBI: Legal Framework, Functions	3		K2 (U)	Case-based Learning	Group Mind Mapping	RBI Annual Reports, YouTube RBI Videos	Short Answer Questions
	2.	SBI and its Subsidiaries	3	1	K1 (R)	Timeline Analysis	Poster Making	SBI official website	Presentation
	3.	Co-operative	3	1	K4 (An)	Discussion /Debate	Peer Teaching	NABARD	Comparative

		Banks vs Commercial Banks						resources	Table Activity
	4.	NBFCs & Financial Sector Reforms	3	1	K4 (An)	Lecture with charts	Problem Tree	Articles from RBI, SEBI	Case Study & MCQ
III	<b>Bank Accounts &amp; Lending</b>								
	1.	Account Opening & Types, KYC	3	1	K2 (U)	Demonstration	Role Play (Customer-Banker)	Bank forms, RBI KYC Guidelines	Checklists, Quiz
	2.	Passbook, Relationship, Special Customers	3		K2 (U)	Concept Mapping	Group Case Scenarios	IGNOU materials, RBI circulars	Written Notes
	3.	Lending Principles & Loan Evaluation	3	1	K4 (An)	Real-Life Examples	Lending Game Simulation	NPTEL, Bank websites	Practical Scenarios
	4.	4. Negotiable Instruments & Crossing	3	1	K4 (An)	Whiteboard Explanation	Think-Pair-Share	Bankers' Handbooks, Online Law Journals	Diagram Labeling
IV	<b>Endorsement, Cheques, Grievance Redressal</b>								
	1.	Endorsement – Types & Rules	3	1	K2 (U)	Diagram-based Teaching	Matching Exercise	Commercial Law Texts	Labelling Exercises
	2.	Dishonour, Duties of Paying Banker	3	1	K4 (An)	Role Play	Scenario Analysis	Law Cases on Dishonour	Case Questions
	4	Collecting Banker & Protections	2	1	K4 (An)	Storytelling with Examples	Concept Sorting	RBI Guidelines	Short Test
	5	Grievance Redressal,	3	1	K5 (E)	News Review	Peer Teaching	Ombudsman	Poster + PPT

		Ombudsman						Scheme Document, RBI circulars	Evaluation
V	<b>E-Banking, Internet, Mobile Banking</b>								
	1.	Meaning & Services of E-Banking	3	1	K2 (U)	Lecture with Live Demos	Web Tool Walkthrough	RBI Digital Banking pages, Bank apps	MCQ & Match the Following
	2.	Internet vs Traditional Banking	3		K4 (A)	Venn Diagram Method	Group Debate	News articles, Bank portals	Comparison Charts
	3.	Mobile, Anytime, Anywhere Banking	3	1	K2 (U)	Screenshots and App Use	Demonstration	PayTM, Google Pay, BHIM App	Live App Activity
	4.	NEFT, RTGS, e-Money	3	1	K5 (E)	Concept Explanation	Flowchart Creation	RBI FAQs, YouTube (Banking Tools)	Diagram Evaluation Sheet

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**  
Activities (Em/ En/SD): Bank Visit & Report Submission

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics: Case Study on Banker's Responsibility & Dishonour of Cheques

Activities related to Cross Cutting Issues : Gender Equity- Discussion on Women Empowerment through Microfinance and SHGs

#### **Assignment :**

- Trace the evolution of the Indian Banking System and explain the provisions of the Banking Regulation Act, 1949.( 15-7-2025)
- Discuss the functions of the Reserve Bank of India and its role in monetary policy(17-8-2025)
- Explain the different types of bank accounts and describe the KYC norms prescribed by RBI.(15-9-2025)

### **SAMPLE QUESTIONS**

#### **PART – A (1 mark)**

Answer all questions

Choose the correct Answer

- Which Act governs the regulation of banking companies in India? (K1, CO1)
  - RBI Act 1934
  - Companies Act 1956
  - Banking Regulation Act 1949
  - Payment and Settlement Act 2007

2. Who is the regulatory authority for NBFCs in India? (K1, CO1)  
a) SEBI b) NABARD c) IRDAI d) RBI
3. Which of the following is not an e-banking service? (K2, CO4)  
a) ATM b) RTGS c) Letter of Credit d) Mobile Banking

Fill in the blanks

4. \_\_\_\_\_ is the relationship between a banker and a customer when a customer deposits money. (K1, CO2)
5. The \_\_\_\_\_ provides protection to the collecting banker under Section 131 of the Negotiable Instruments Act. (K1, CO3)
6. \_\_\_\_\_ and \_\_\_\_\_ are types of endorsement under the Negotiable Instruments Act. (K1, CO3)
7. Match the Following

- | A                    | B                                    |
|----------------------|--------------------------------------|
| a. Universal Banking | i. Internet-based banking            |
| b. Mobile Banking    | ii. Multiple services under one roof |
| c. Internet Banking  | iii. Access banking via mobile apps  |
- (K2, CO4)

8. 

A	B
a. NEFT	i. Real-time payment
b. RTGS	ii. Batch-wise settlement
c. KYC Norms	iii. Customer verification
- (K2, CO4)

**State whether True or False**

9. RTGS transactions are settled in batches. (K1, CO4)
10. The Banking Ombudsman can award compensation up to ₹20 lakhs for loss suffered by the complainant. (K1, CO5)

#### **PART – B (6 marks)**

1. a) Discuss the classification of commercial banks. (K2, CO1)  
or  
b) Write a note on the structure of Indian Banking. (K2, CO1)
2. a) Explain the functions of the Reserve Bank of India. (K2, CO2)  
or  
b) Differentiate between cooperative banks and commercial banks. (K3, CO2)
3. a) What are the principles of sound bank lending? (K2, CO3)  
or  
b) Discuss the procedure for opening a bank account. (K3, CO3)
4. a) What are the duties of a paying banker? (K2, CO3)  
or  
b) Explain different types of endorsements. (K2, CO3)
5. a) List the services provided by Internet Banking. (K2, CO4)  
or  
b) Explain the difference between NEFT and RTGS. (K3, CO4)

#### **PART – C (12 marks)**

1. a) Explain the provisions of the Banking Regulation Act, 1949 applicable to banking companies. (K4, CO1)

or

b) Describe the classification and functions of commercial banks in India. (K4, CO1)

2. a) Describe the structure and reforms in the financial sector with special reference to Narasimham Committee recommendations. (K4, CO1)

or

b) Explain the functions and significance of the Reserve Bank of India as a central bank. (K4, CO2)

3. a) Explain the bank lending process and evaluation of loan proposals. (K4, CO3)

or

b) Describe different types of securities accepted by banks for lending. (K4, CO3)

4. a) Discuss the statutory protection available to collecting and paying bankers under the Negotiable Instruments Act. (K5, CO3)

or

b) Explain the rules regarding endorsement and dishonour of cheques. (K5, CO3)

5. a) Elaborate on various e-banking services and identify the risks associated with internet banking. (K5, CO4)

or

b) Write a detailed note on NEFT, RTGS, and Electronic Mobile Wallets. (K5, CO4)

Dr. J.Jenifer  
**Head of the Department**

Dr. M.Gnana Muhila  
**Course Instructor**

**Department** : COMMERCE SF II  
**Class** : III. B.Com  
**Title of the Course** : CORE COURSE XI: INCOME TAX LAW AND PRACTICE I  
**Semester** : V  
**Course Code** : AU235CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC3	5	-	-	-	4	5	75	25	75	100

**Learning Objectives:**

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	demonstrate the understanding of the basic concepts and definitions under the Income Tax Act	K2
2.	assess the residential status of an assessee & the incidence of tax	K3
3.	compute income of an individual under the head salaries	K3
4.	ability to compute income from house property	K3
5.	evaluate income from a business carried on or from the practice of a profession	K5

### Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment	Cognitive level	Pedagogy	Student Centric Method	E -Resources	Assessment/ Evaluation
I	<b>Introduction to Banking</b>								
	1.	History & Objectives of Taxation	2	1	K2 – (U)	Lecture Timeline	Think-Pair-Share	<a href="http://www.incometax.gov.in">www.incometax.gov.in</a>	Oral Questions
	2.	Features of Income Tax Act	2	1	K2 – (U)	Discussion Method	Chart preparation	YouTube Edu – Tax Basics	Short answer test
	3.	Meaning of Income & its Types	3	1	K2 – (U)	Concept Teaching	Group Discussion	IGNOU, CA Study Material	MCQs
	4.	Definitions – Person, Assessee, Income	2	1	K2 – (U)	Real-life Examples	Matching Exercise	ICAI Foundation Material	Fill in the blanks
	5	Incomes Exempt u/s 10	2	-	K3 – (Ap)	Case Study	Presentation in Groups	Taxmann eBooks	Case-based Evaluation
II	<b>RBI, SBI, Co-operative Banks, NBFCs</b>								
	1	Concept & Importance of Residential Status	2	1	K2 – (U)	Diagram-Based Teaching	Peer Teaching	NPTEL Video Lectures	Oral Quiz
	2	Basic Conditions for Individual	2	1	K3 – (Ap)	Illustration	Flowchart Creation	ePathshala, ICAI Foundation	Flowchart Submission
	3	Additional Conditions & HUF Status	2	1	K3 – (Ap)	Comparison Charts	Role Allocation	Income Tax India Portal	True/False Quiz

	4	Status of Company & Other Assessments	2	1	K3 – (Ap)	Tabular Explanation	Case Study Matching	CA Club India	Matching & Diagram
	5	Incidence of Tax on Different Residents	2	1	K3 – (Ap)	Situational Examples	Problem Solving	Taxmann, ICAI Notes	Numerical Problem
III	<b>Bank Accounts &amp; Lending</b>								
	1	Meaning & Features of Salary	2 hrs		K2 – (U)	Lecture + Examples	Q&A Circle	Taxmann Foundation	MCQ
	2	Types of Allowances	3	1	K3 – (Ap)	Detailed Computation	Table Construction	Income Tax Guide – Vijay Nicole	Classification Table
	3.	Perquisites and Valuation	2		K3 – (Ap)	Problem-based Approach	Problem Solving	ICAI Inter Practical Book	Numerical Exercise
	4.	Provident Fund, Gratuity & Pension	3	1	K3 – (Ap)	Case Illustration	Real-World Scenarios	CA Foundation Tax Module	Matching + Problem
	5.	Deductions from Salary	3	1	K3 – (Ap)	Practice Sheets	Peer Teaching	eTax Learning Portal	Short Computation
IV									
	1	Basis of Charge & Annual Value	2	1	K2 – (U)	Lecture with Diagram	Flow Diagram Activity	IGNOU Income Tax Unit	Definition Quiz

		Concept					y		
	3	Gross Annual Value Calculation	2	1	K3 – (Ap)	Problem Solving	Peer-to-Peer Practice	NPTEL Taxation Lectures	Numerical Problem
	4	Municipal Taxes, Deductions	2	1	K3 – (Ap)	Rule Explanation	Table Method	CA Inter Notes	Calculation Exercise
	5	Let-Out Property Income Computation	2	1	K3 – (Ap)	Practical Computation	Scenario Analysis	Vijay Nicole Problem Set	Workbook Task
	6	Self-Occupied House Property & Interest	2	1	K3 – (Ap)	Concept & Example	Case Practice in Groups	ICAI Practice Manual	Summative Problem
V									
	5	Meaning & Chargeability	2		K3 – A(Ap)	Lecture with Examples	Group Presentation	Taxmann Reference	MCQ Quiz
	6	Allowable & Disallowable Expenses	2	1	K3 – (Ap)	Chart + Examples	Case Sorting	CA Foundation Practical Book	Case-based MCQ
	7	Depreciation Provisions (as per IT Act)	2	1	K3 – (Ap)	Table Method	Table Completion	ICAI Modules, IncomeTaxIndia.gov.in	Problem Solving
	8	Deemed Profits &	2	1	K3 – (Ap)	Rule Analysis	Role Play (Audit	CA Final Quick Notes	Scenario Evaluati

		Disclosures				is	Case)		on
	2	Books of Accounts, Audit of Certain Persons	2		K5 – (E)	Case-Based Learning	Real-life form interpretation	ICAI eResources	Documentation Practice
	3	Presumptive Taxation (Sec 44AD, 44ADA, etc.)	2	1	K5 – (E)	Numerical Approach	Computation-Based Activity	TaxGuru, ClearTax, CAClubIndia	Computation Problem

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**  
 Activities (Em/ En/SD): **Employability**: Income Tax Return (ITR) Filing Demonstration  
 Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Activities related to Cross Cutting Issues : Professional Ethics: Case study on tax evasion vs. tax planning

**Assignment :**

1. Make flash cards for important terms (23-6-2025)
2. List and briefly explain any 10 exempted incomes under Section 10. (18-8-2025)
3. To apply tax provisions related to salary income and compute taxable income after considering exemptions. (22-9-2025)

**SAMPLE QUESTIONS**

**PART – A (1 mark)**

**Answer All Questions**

**Choose the Correct Answer**

1. Which section of the Income Tax Act deals with exempted incomes? (**K1, CO1**)  
 a) Section 10                      b) Section 12  
 c) Section 14                     d) Section 15
2. Residential status is determined based on: (**K2, CO1**)  
 a) Total Income                      b) Stay in India  
 c) Type of employment              d) PAN card
3. Perquisites are taxable under the head: (**K1, CO2**)  
 a) Income from House Property    b) Capital Gains  
 c) Salary                                d) Other Sources

**Fill in the Blanks**

4. The person by whom tax is payable under the Act. (**K1, CO**)
5. A \_\_\_\_\_ property is deemed to have a Gross Annual Value of nil. (**K1, CO2**)
6. Provident fund is classified into four types: \_\_\_\_\_, \_\_\_\_\_, Statutory and Recognised. (**K1, CO2**)

### Match the Following

7. Match the following:

- | A                         | B                   |
|---------------------------|---------------------|
| a) HRA                    | i) Section 80C      |
| b) Gratuity               | ii) Section 10(13A) |
| c) Life Insurance Premium | iii) Section 10(10) |
- ( K2, CO2)

8. Match the following:

- | A                   | B                               |
|---------------------|---------------------------------|
| a) 182 days rule    | i) Salary income                |
| b) NAV              | ii) Residential status          |
| c) Commuted Pension | iii) Income from House Property |
- ( K2, CO2)

### True or False

9. Gratuity received by a government employee is fully exempt. ( K1, CO2)

10. Self-occupied house property always has positive net annual value. ( K2, CO2)

### PART – B (6 marks)

- Mr. Kannan received the following during FY 2023–24:  
Agricultural income (India): ₹90,000  
Gratuity (Govt. employee): ₹2,50,000  
Dividend from Indian company: ₹12,000  
Interest from bank: ₹6,000 Compute the exempt income. ( K3, CO2)
- Mr. Raju earned the following:  
Salary from UN: ₹1,20,000  
Family pension: ₹80,000  
Income from HUF: ₹60,000 Identify which incomes are exempt and which are taxable. ( K2, CO1)
- Mr. Suresh, a foreign national, came to India on 1st August 2023 and stayed until 31st March 2024. In the past 4 years, his total stay in India was 420 days. Determine his residential status. ( K3, CO1)
- Mr. Harish was in India for 150 days in FY 2023–24 and had visited for 130 days every year in the previous 4 years. Determine his residential status. ( K3, CO1)
- Mr. Raj received: Basic Salary: ₹50,000/month, HRA: ₹15,000/month, Rent paid: ₹13,000/month in Delhi. Compute HRA exemption. ( K3, CO2)
- Mr. Siva receives salary ₹60,000/month, HRA ₹18,000/month, and pays rent ₹20,000/month in Mumbai. Compute his HRA exemption. ( K3, CO2)
- Compute Income from House Property: Let-out property ( K3, CO2)  
Rent received: ₹2,40,000, Municipal Value: ₹2,20,000,  
Fair Rent: ₹2,30,000, Municipal Tax Paid: ₹30,000,  
Housing Loan Interest: ₹45,000
- Compute Income from House Property: ( K3, CO2)  
Annual Rent: ₹3,00,000, Standard Rent: ₹2,80,000,  
Municipal Tax Paid: ₹40,000, Interest on loan: ₹60,000
- Mr. Naren's business details are as follows:  
Net Profit as per books: ₹4,20,000, Disallowed expense (Donation): ₹20,000,  
Book Depreciation: ₹50,000, Depreciation as per IT: ₹60,000 Compute taxable income. ( K3, CO3)

## PART – C (12 marks)

### Answer All Questions

1. From the following details, calculate taxable and exempt income: (K4, CO4)  
Basic Salary: ₹6,00,000  
Agricultural income (Sri Lanka): ₹1,00,000  
Interest from UK Bank: ₹30,000  
HUF share: ₹50,000  
Dividend (Indian Company): ₹8,000
2. Mr. Ravi (resident) earned:  
Foreign income (brought to India later): ₹2,00,000  
Salary from Indian company: ₹3,60,000  
Interest on Indian savings account: ₹12,000  
Agricultural income (India): ₹90,000 Compute total income. (K4, CO4)
3. Mr. Khan receives the following salary:  
Basic Salary: ₹5,40,000, HRA: ₹1,50,000  
Rent Paid: ₹12,000/month (Chennai)  
Transport Allowance: ₹2,000/month, Medical Reimbursement: ₹18,000 Compute taxable salary. (K4, CO2)
4. Mr. Joseph receives:  
Basic: ₹6,00,000, HRA: ₹1,80,000  
Rent paid: ₹15,000/month in Bangalore  
Medical Reimbursement: ₹20,000 Compute HRA exemption and taxable salary.(K4, CO2)
5. Compute income from house property for Mr. Kumar: Let-out property (K4, CO2)  
Annual Rent: ₹2,88,000, Municipal Value: ₹2,60,000,  
Municipal Tax Paid: ₹36,000, Loan interest: ₹90,000
6. Compute income from self-occupied house: (K3, CO2)  
Interest on borrowed capital: ₹1,80,000, Municipal tax: ₹10,000
7. Mr. Prakash has a business with the following figures:  
Net Profit: ₹5,00,000, Disallowed expenses: ₹50,000  
Book depreciation: ₹60,000, IT depreciation: ₹80,000  
Donation to Trust: ₹20,000 Compute taxable income.(K4, CO3)
8. Mr. Hari has business income:  
Net profit: ₹3,80,000  
Personal use of assets (added): ₹25,000  
Disallowed expense: ₹15,000  
IT depreciation: ₹70,000, Book depreciation: ₹65,000 Compute taxable income.(K4, CO3)
9. a) Mr. Vasan runs a business under presumptive taxation. His total turnover is ₹65,00,000. Compute his income under Sec. 44AD. (K3, CO5)
10. Mr. Manoj, a freelance consultant, earned ₹48,00,000 during the year. He opts for Sec. 44ADA. Compute presumptive income.(K3, CO5)

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Head of the Department

Dr. M.Gnana Muhila  
Course Instructor

**Department : COMMERCE SF II**  
**Class : III B.Com**  
**Title of the Course : Discipline Specific Elective I: ENTREPRENEURIAL DEVELOPMENT**  
**Semester : V**  
**Course Code : AU235DE1**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE1	4	–	–	–	3	4	60	25	75	100

### Learning Objectives:

1. To impart basic entrepreneurial skills in promoting industries.
2. To explore new vistas of entrepreneurship and to generate innovative business ideas.

### Course Outcomes

COs	Upon completion of this course, students will be able to:	PSO addressed	CL
CO-1	understand the meaning and characteristics of entrepreneurship	PSO - 1	K2(U)
CO-2	gain knowledge in the aspects of legal compliance of setting up of an enterprise	PSO - 1	K2(U)
CO-3	develop an understanding on the role of MSME in economic growth	PSO - 3	K2(U)
CO-4	identify the various business opportunities and idea generation	PSO - 4	K3(Ap)
CO-5	understand the process of setting up an enterprise	PSO - 2	K4(An)

### Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	<b>Introduction to Entrepreneur</b>								
	1	Meaning of Entrepreneurship - Characteristics of Entrepreneurship	2	1	K1(R)	Lecture Method	Brainstorming	Interactive PPT	Oral Questions
	2	Types of Entrepreneurship - Self Employment	2		K3(Ap)	Case Study Method	Real-life Case discussion	Google classroom	Assignment

	3	Difference between Entrepreneurship and Employment	1	1	K2(U)	Concept Mapping	Group Discussion	Mind Map	Group Activity
	4	Meaning of Entrepreneur - Traits - Classification	2	1	K2(U)	KWL	Reflective thinking	Digital Notes	KWL Chart
	5	Functions - Entrepreneurial Scenario in India.	2	1	K3(Ap)	Presentation	Flipped Classroom	<a href="https://www.startupindia.gov.in/">https://www.startupindia.gov.in/</a>	Presentation-based Evaluation
II		<b>Design Thinking</b>							
	1	Idea Generation - Identification of Business Opportunities	2	2	K1(R)	Game based learning	Group Simulation	Kahoot	Ideation Submission
	2	Design Thinking Process - Creativity - Invention - Innovation - Differences	3	2	K3(Ap)	Comparative Analysis	Case Study	Digital notes	Spot the Difference Activity b/w innovation vs invention
	3	Value Addition - Concept and Types	2		K2(U)	Chalk & Talk	Peer Teaching	Mentimeter	SCAMPER
	4	Tools and Techniques of Generating an Idea	3	1	K2(U)	Active learning	Group Discussion	Tools & techniques PDF	Evaluation based on participation
	5	Turning Idea into Business Opportunity.	2		K2(U)	Demonstration	Role Play	Google classroom	Poster Presentation

III		Setting Up an Enterprise							
	1	Process of Setting Up an Enterprise - Forms of an Enterprise .	3	1	K1(R)	Comparativ e Teaching	Visual Organizers	Start-up India Portal	Slip Test
	2	Sole Proprietorship - Partnershi p	2	1	K2(U)	Active learning	Brainstorming	Think- Aloud	Matching Exercise
	3	Limited Liability Partnershi p Firm - Joint Stock Company -	2		K2(U)	Role play	Group Discussion	Digital Notes	Group Activity
	4	One Man Partnershi p - Choice of Form of an Enterprise	2	1	K2(U)	Game based learning	Group Simulation	Kahoot	Class discussion
	5	Feasibilit y Study - Marketing , Technical, Financial, Commerci al and Economic al	3		K3(Ap)	Flipped classroom	Peer Learning	Venn diagram	Open Book Test
IV		Business Model Canvas and Formulation of Project Report							
	1	Introducti on - Contents of Project Report	2	1	K2(U)	Demonstrat ion	Experiential learning	Interactive PPT	Oral Questions
	2	Project Descriptio n - Market Survey	3		K2(U)	Chalk & Talk	Group discussion	Think- Aloud	Assignment
	3	Fund Requirem ent - Legal Complian ce of	3	1	K3(Ap)	Presentatio n	Flipped Classroom	MSME: https://udy amregistra tion.gov.in /	Quiz

		Setting Up of an Enterprise							
	4	Registration - Source of Funds	2		K2(U)	Chart Method	Chart Preparation	Digital Notes	Chart Presentation-based Evaluation
	5	Modern Sources of Funds.	2	1	K2(U)	Content Mind Map	Jigsaw learning	Mind map	Slip Test
		<b>MSME's and Support Institutions</b>							
<b>V</b>	1	Government Schemes and Women Entrepreneurship - Importance of MSME for Economic Growth - MSME -	2	1	K2(U)	Lecture	Brainstorming	Venn diagram	Open book test
	2	Definition - Role of Government Organizations in Entrepreneurship Development	2		K1(R)	Chalk & Talk	Group Discussion	<a href="https://www.niti.gov.in/reports">https://www.niti.gov.in/reports</a>	Slip Test
	3	MSME DI - DIC - Khadi and Village Industries Commission, NSIC - NABARD, SICVI, SFC, SDC, EDIL, EPCCB	3	1	K1(R)	Presentation	Peer Learning	Interactive PPT	Evaluation based on presentation
	4	Industrial Estates Government Schemes -	1		K2(U)	Game-based learning	Participative learning	Mentimeter	Quiz

		Prime Minister Employment Generation Programme							
	5	Women Entrepreneurship in India	1	1	K3(Ap)	Case Study Method	Role play	Sample Case Studies PDF	Participatory-based Evaluation

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Skill Development

Activities (Em / En /SD): Hands on Training on Problem solving

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment Sustainability activities related to Cross Cutting Issues

Assignment: "Exploring the Spectrum: Types of Entrepreneurship and the Role of Self-Employment" (Last date to submit – 31-07-2025)

### Sample questions

#### Part A (1 mark)

1. State True/False. (K2-U, CO-2)  
Statement: Creativity and innovation mean the same and can be used interchangeably.
2. Which of the following is a form of enterprise where ownership lies with a single person? (K1-R, CO-3)  
A. Joint Stock Company      B. Partnership      C. Sole Proprietorship  
D. LLP
3. True/False (K2-U, CO-2)  
Statement: A project report must include market survey and fund requirements.
4. Which of the following is a modern source of funds for startups? (K1-R, CO-1)  
A. Moneylenders      B. Angel Investors      C. Cooperative Societies  
D. Informal Borrowing

#### Part B (6 marks)

1. Define entrepreneurship. Mention any three characteristics of an entrepreneur. (K1-R, CO-1)
2. Distinguish between creativity and innovation with one example each. (K2-U, CO-3)
3. What are the major steps involved in setting up an enterprise (K2-U, CO-1)
4. What do you mean by legal compliance in enterprise setup? (K3-Ap, CO-4)
5. Give Short Notes on NABARD. (K1-R, CO-5)

#### Part C (12 marks)

1. Explain the characteristics and functions of an entrepreneur with suitable examples. (K1-R, CO-1)
2. Describe how a business idea can be generated and converted into a business opportunity using the design thinking process (K3-Ap, CO-3)
3. Explain the process of setting up an enterprise, highlighting the importance of feasibility studies (K2-U, CO-1)

4. Discuss the contents and importance of a project report in the context of setting up a new enterprise. (K3-Ap, CO-3)
5. Explain the various sources of funds available for entrepreneurs, with emphasis on modern sources such as angel investors, venture capital, and crowd funding. (K2-U, CO-1)

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**Dr. X. Maria Muthu Shanthini**  
**Course Instructor**

**Department : COMMERCE SF II**  
**Class : III B.Com**  
**Title of the Course : Discipline Specific Elective II: RESEARCH METHODOLOGY**  
**Semester : V**  
**Course Code : AU235DE4**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE4	4	–	–	–	3	4	60	25	75	100

**Learning Objectives:**

1. To enable the students to acquire knowledge on research.
2. To help the students to collect, analyse the data and to prepare

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the concept and different types of research studies	K2
2.	formulate the research problem for preparing research design	K3
3.	assess the review of literature and frame sample design	K3
4.	identify the methods of collecting data and make use of statistical tools to analyse the data	K4
5.	preparation of research report	K5

**Teaching plan**

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Introduction to Research								
	1	Concept - Definition - Characteristics	2	1	K1(R)	KWL	Brainstorming	Interactive PPT	Socratic Questioning
	2	Objectives - Nature	2		K3(Ap)	Collaborative learning	Group Discussion	Venn diagram	Open book test
	3	Research process	1	2	K2(U)	Chart Explanation	Chart Preparation	Mind Map	Slip Test
	4	Importance of Research	2		K2(U)	Lecture Method	Reflective writing	Link for SPSS Tutorials (Quanti	Oral Questions

								tative)	
	5	Classificati on of Research: Pure and Applied - Descriptive and Analytical Quantitativ e and Qualitative Conceptual and Empirical - Explorator y and Survey	2		K3(Ap)	Presentatio n	Flipped Classroom	Video	Presentati on-based Evaluatio n
II	Review of Literature and Sampling Design								
	1	Research Problem and Research Design Research Problem: Concept - Criteria for Selecting Research Problem	2	2	K1(R)	Discussion- Based Lecture	Sample Research Problems	Interact ive PPT	Oral Questions
	2	Selection of the Research Problem - Steps in selecting the Research Problem	2		K2(U)	Flowchart Teaching	Role Play	Sample Case Studies	Checklist- Based Evaluatio n
	3	Research Design: Definition - Classificati on - Features	2		K2(U)	Concept Mapping	Group Discussio n	Researc h design on PDF	Group Activity
	4	Types of Research Design - Selection of Research Problem	2	1	K2(U)	Active learning	Peer Interactio n	Interact ive PPT	Problem Identificat ion Exercise
	5	Features and Criteria	1		K3(Ap)	Reflective Pedagogic	Debate (Which	Online Article	Participati on-based

		of Good Research Design				al Approach	criteria matter most)		Evaluation n
III	Review of Literature and Sampling Design								
	1	Review of Literature - Introduction - Levels of Information	2	2	K1(R)	Lecture Method	Brain storming	Quizlet	Quiz
	2	Types of Information Sources	1		K2(U)	Demonstration	Library Work	e-Library Portals	Assignment
	3	Sampling Design: Concept - Factors Affecting the Size of the Sample	2		K2(U)	Active learning	Think-pair share	Mentimeter	Oral Presentation
	4	Stages in Sample Design	2	1	K2(U)	Mind Map	Jigsaw learning	Classroom app	Slip Test
	5	Types of Sample Design	2		K3(Ap)	Game based learning	Group Simulation	Kahoot	Class discussion
IV	Data Collection and Analysis								
	1	Data collection - Meaning - Methods of Data Collection - Primary Data - Secondary Data	2	1	K1(R)	KWL	Group Discussion	Video	KWL Chart
	2	Sources - Processing of Data	2		K3(Ap)	Gamification	Team challenges	Google.com	Short Test
	3	Analysis of Data Statistical Analysis of Data: Arithmetic Mean	2	2	K4(An)	Problem based learning	Defining problems	datacamp.com	Student's reflection
	4	Median	2		K4(An)	Analytical Teaching	Solving complex problems	Digital note PDF	Homework
	5	Mode	1		K4(An)	Problem solving	Group discussion	Google Classro	Assignment

							ns	om	
V	<b>Writing Research Report</b>								
	1	Introduction - Report Drafting - Steps: Statement of Problem and its Analysis	2	1	K1(R)	Inquiry-Based Learning	Formulating questions, discussing research plans	Datawrapper	Oral questioning
	2	Outline of Research Work	2	1	K2(U)	Diagram-based Teaching	Peer Teaching	Interactive PPT	MCQ
	3	Rough Draft - Redrafting	2		K3(Ap)	Game-Based Learning	Group Simulation	Kahoot	Socratic Questioning
	4	Bibliography - Final Draft	2	1	K3(Ap)	Demonstration	Reflective Writing	Online Article	Assignment
	5	Contents of the Research	1		K3(Ap)	KWL	Brainstorming	Mind Map	KWL Chart

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Employability, Skill Development**

Activities (Em / En /SD): **Hands on Training on Problem solving**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment Sustainability activities related to Cross Cutting Issues:-

Assignment: "Exploring Types of Information Sources: Primary, Secondary, and Tertiary" (Last date to submit – 31-07-2025)

### Sample questions

#### Part A (1 mark)

- Which type of research is aimed at gaining new knowledge without immediate practical application? (K2-U, CO-2)
  - Applied Research
  - Pure Research
  - Descriptive Research
  - Survey Research
- What is the first step in selecting a research problem? (K1-R, CO-3)
  - Defining objectives
  - Reviewing literature
  - Identifying the problem area
  - Data collection
- Which sampling design involves selecting samples based on convenience? (K1-R, CO-1)
  - Random Sampling
  - Stratified Sampling
  - Convenience Sampling
  - Systematic Sampling
- Secondary data is collected directly by the researcher through surveys and experiments. (True/False) K2-U, CO-2)
- The bibliography section lists all the sources referenced in the research report. (True/False) K2-U, CO-3)

**Part B (6 marks)**

1. Define research and mention two of its characteristics. (K1-R, CO-1)
2. What are the key criteria for selecting a research problem? (K2-U, CO-2)
3. List any two types of sampling techniques. (K1-R, CO-3)
4. Name any two methods of collecting primary data. (K3-Ap, CO-4)
5. What is the purpose of a bibliography in a research report? (K3-Ap, CO-5)

**Part C (12 marks)**

1. Explain the different classifications of research such as Pure, Applied, Descriptive, Analytical, Quantitative, and Qualitative with suitable examples. (K2-U, CO-1)
2. Describe the features and types of research design. How do you select an appropriate research design for a study? (K2-U, CO-2)
3. What is Review of Literature? Explain the levels of information and types of information sources involved in a literature review. (K2-U, CO-3)
4. Discuss the various methods of data collection. How do you choose between primary and secondary data in a research study? (K3-Ap, CO-4)
5. Explain the steps involved in drafting a research report. How do you ensure clarity and coherence in your final report? (K3-Ap, CO-5)

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