



# **KONGU ARTS AND SCIENCE COLLEGE**

**(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)**

**ERODE – 638 107**

## **B.Com**

**(Corporate Secretaryship with  
Computer Applications)**



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**ERODE – 638 107**

**2017-2018**



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# **SYLLABUS**

Sem.	Course Code	CORE - I FINANCIAL ACCOUNTING - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	5	4
I	17UAFCT101					

**OBJECTIVE:**

To familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounting statements.

**UNIT - I**

Meaning and Definition of Accounting – Objectives – Branches of Accounting – Double Entry System of Accounting – Advantages of Financial Accounting – Accounting Concepts and Conventions – Preparation of Journal, Ledger.

**UNIT - II**

Subsidiary Books – Meaning – Advantages – Preparation of Purchase book, Sales book, Purchases Returns book, Sales Return book- Cash book – Single column, Double column and Triple column cash book – Trial Balance.

**UNIT - III**

Errors – Types – Rectification of Errors – Bank Reconciliation Statement – Meaning – Causes for the difference between cash book and pass book – Procedure for Preparing BRS – Preparation of bank reconciliation statement.

**UNIT - IV**

Final Accounts of Sole Traders: Adjusting, Transfer and Closing Entries – Trading Account – Profit and Loss account – Balance Sheet – Preparation of manufacturing account.

**UNIT - V**

Bill of Exchange – Definition – Promissory note – Trade bill – Accommodation bill – Accounting for bill of exchange – Accommodation bills – Dishonour of bills – Endorsement of bills – Average Due Date – Account Current. (Product Method only)

**NOTE: Distribution of Marks: Theory - 20% and Problems - 80%**



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**TEXT BOOK:**

T.S.Reddy & Dr. A.Murthy, "Financial Accounting", Margham Publications. Chennai, 2016.

**BOOKS FOR REFERENCE:**

1. R.L.Gupta and M.Radhaswamy, "Advanced Accountancy", Sulthan Chand, New Delhi, Edition 2014.
2. P.C. Tulsian, "Financial Accounting", Tata McGraw Hill, Mumbai, Edition 2012.
3. N. Vinayakam, P.L. Mani, K.L. Nagarajan , " Principles of Accountancy", S.Chand and Company, New Delhi, Edition 2010.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, Ludiana, Edition 2012.
5. Arulanandham & Raman, "Advanced Accounting", Himalya Publishers, New Delhi, Edition 2011.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
<b>10 x 1 = 10 Marks</b> (Multiple Choice, Four options) Two questions from each unit	<b>5 x 7 = 35 Marks</b> (Either or choice) Two questions from each unit	<b>3 x 10 = 30 Marks</b> (Answer any three Questions) One Question from each unit



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Sem.	Course Code	CORE-III FINANCIAL ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
II	17UAFCT201				6	4

**OBJECTIVE:** To make the students understand the special types of accounts such as Depreciation, Hire purchase and Partnership accounts.

#### UNIT - I

Consignment: Meaning – Features – Distinction between Sale and Consignment - Accounting Treatment in the books of Consignor and Consignee: Cost Price Method – Invoice Price Method.

#### UNIT - II

Depreciation Accounting: Meaning – Causes and Uses – Accounting Standard (AS-10: Property, Plant and Equipment) - Methods of Providing Depreciation: Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method – Machine Hour Rate Method – Insurance Policy Method.

#### UNIT - III

Hire Purchase and Installment Systems of Accounting: Meaning – Difference between Hire Purchase and Installment System – Interest Calculation - Default and Repossession – Hire Purchasing Trading account.

#### UNIT - IV


Partnership Accounts: Admission of a Partner – Revaluation Account – Capital Accounts and Balance Sheet - Retirement and Death of Partner – Accounting Treatment for Retirement and Death of a Partner.

#### UNIT - V

Dissolution of Partnership Firm – Insolvent of a Partner – Garner Vs. Murray – Insolvency of All Partners – Piecemeal Distribution.

**NOTE: Distribution of Marks: Theory - 20% and Problems- 80%**



  
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**TEXT BOOK:**

T.S.Reddy & Dr. A.Murthy, "Financial Accounting", Margham Publications, Chennai, 2016.

**BOOKS FOR REFERENCE:**

1. R.L.Gupta and M.Radhaswamy, "Advanced Accountancy", Sulthan Chand, New Delhi, Edition 2014.
2. P.C. Tulsian, "Financial Accounting", Tata McGraw Hill, Mumbai, Edition 2012.
3. N. Vinayakam, P.L. Mani, K.L. Nagarajan , " Principles of Accountancy", S.Chand and Company, New Delhi, Edition 2010.
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5. Arulanandham & Raman, "Advanced Accounting", Himalya Publishers, New Delhi, Edition 2011.

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Sem.	Course Code	ALLIED COURSE - II BANKING LAW & PRACTICE	Total Marks: 100		Hours Per Week	Credits
II	17UAFAT203			CIA: 25	ESE: 75	5

**OBJECTIVE:**

To provide knowledge on basic banking theory aspects and its practice.

**UNIT – I**

The Banking Regulation Act 1949: Origin of the Act – Business of Banking Company, Licensing of Banking. Reserve Bank of India (RBI): Constitution, Functions of RBI – Privatisation of Banks.

**UNIT – II**

Banking system in India – Commercial Banks, Cooperative Banks, Regional Rural Banks, Foreign Banks, Development Banks, NABARD, EXIM, and NHB. Banker and Customer: General and Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – Duty to maintain secrecy of Customer's Account – Right to claim Incidental Charges.

**UNIT – III**

Special types of Bank Customers – Minor, Married Woman, Lunatic, Partnership Firm, Joint Stock Company, Non Trading Companies, Executors, Administrators, Trustees – Bankers Duty's for opening account for special types of customers

**UNIT – IV**

Bank Accounts: Fixed Deposit Account, Saving Bank Account, Current Account, Recurring Deposit Account – General Precautions for opening Accounts – Banking Ombudsman Scheme, 1985.

**UNIT – V**

Cheques – Feature – Proper Drawing of Cheque – Crossing – Kinds of Crossing - Endorsement - Kinds of Endorsement and Regularity of Endorsement. Core Banking System (CBS) - Online banking, Mobile Banking, National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS).



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**TEXT BOOK:**

E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House,  
23<sup>rd</sup> Edition.


**BOOKS FOR REFERENCE:**

1. S.Gurusamy, Banking Theory Law and Practice, Vijay Nicole Pvt., Ltd., 3<sup>rd</sup> Edition.
2. S.Natarajan & R.Parameswaran, Indian Banking ,S.Chand & Co Ltd., 6<sup>th</sup> Edition.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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## SEMESTER-V

Course: Cost Accounting

Hours per week: 6

Course code: 15UAFCT501

Credits: 4

### Objective:

To acquaint the students with concepts and methods involved in cost accounting, book keeping systems and cost ascertainment

### UNIT-I

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Cost concepts and classifications – Role of a cost accountant – Preparation of cost sheet – Tenders.

### UNIT-II

Materials – Material / inventory control techniques - Accounting control of purchases – Storage and issue of materials – Methods of pricing materials issues – FIFO, LIFO, Simple Average and weighted average.

### UNIT-III

Labour – System of wage payment – Idle time – Control over idle time – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method – Overhead – Classification of overhead – Allocation and Absorption of overhead .

### UNIT-IV

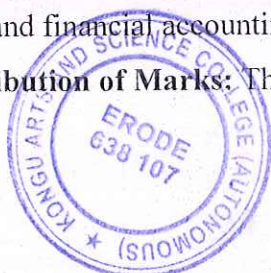
Methods of cost accounting – Unit costing – Process costing – Features of process costing – Process losses – Waste, Scrap, Normal process loss, Abnormal process Loss and Abnormal Gain .

### UNIT-V

Contract costing-Features of Contract Accounts.

Need for Reconciliation- Reasons for disagreement in profit- Reconciliation of Cost accounting and financial accounting- Methods of Reconciliation.

**Note: Distribution of Marks:** Theory 20% and Problems 80%




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**Text book:**


S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, 25<sup>th</sup> Edition 2016.

**Books for Reference:**

1. S.N. Maheswari, Cost and Management Accounting, Sultan Chand Publications, New Delhi, 14<sup>th</sup> Edition 2014.
2. T.S.Reddy & Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, Edition 2011.

  
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## SEMESTER - V

Course: Taxation Law and Practice

Hours per week: 6

Course Code: 15UAFCT502

Credits: 5

### Objective:

To impart knowledge of the basic principles of income tax law to the students.

### UNIT – I

Income Tax Act 1961: Introduction and Basic Concepts – Basis of charge – Capital and Revenue – Receipts and Expenditure - Exempted Incomes U/S 10.

### UNIT – II

Computation of Income from Salaries: Salary – Allowances – Perquisites – Profits in lieu of salary - Deductions U/S 16.

### UNIT – III

Computation of Income from House property – Letout House – Self occupied – Types of Rental values – Deductions U/S 24. Computation of Income from Profits and Gains of Business or Profession.

### UNIT – IV

Computation of Capital Gain: Short Term Capital Gain – Long Term Capital Gain – Exemption U/S 54. Computation of Income from Other Sources.

### UNIT – V

Set-off and Carry Forward of Losses – Computation of Gross Total Income – Deductions from GTI U/S 80 – Procedure for Assessment.

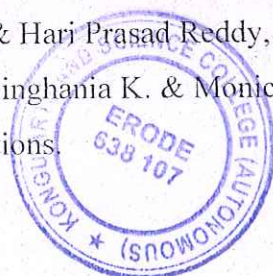
**Note: Distribution of Marks:** Theory 20% and Problems 80%

### Text Book:

V.P.Gaur & D.B.Narang, Income Tax Law & Practice, Kalyani Publishers.

### Books for Reference:

1. Mehrotra & Dr. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications.
2. Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications.
3. Vinod Singhania K. & Monica Singhania, Students Guide to Income Tax, Taxman Publications.



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## SEMESTER – V

Course: Industrial Law

Hour per week: 5

Course Code: 15UAFCT503

Credits: 4

### Objective:

To familiarize the students with various labour legislations and Welfare of workers.

### UNIT- I:

Factories Act, 1948: Definitions – approval - licensing and registration of factories - Provisions relating to health, safety, welfare, Working hours, leave - Duties of Occupier - Powers of the inspectors - Penalty provisions.

### UNIT –II:

Industrial Disputes Act, 1947: Objects - Industrial disputes - authorities for settlement - settlement and awards- strikes and lockouts - lay-off – retrenchment - transfer and closing down of undertakings - unfair Labour Practices - miscellaneous provisions.

### UNIT- III:

Payment of Wages Act, 1936: Objects - rules for payment of wages - deduction from wages - maintenance of records and registers - inspectors. Payment of Bonus Act, 1965: Objects - Eligibility for Bonus - Disqualification for Bonus - Determination of Bonus.

### UNIT –IV:

The Employee's Compensation Act, 1923: Definitions - Disablement - types - employer's liability for compensation - rules regarding employees Compensation - Amount of Compensation - Distribution of Compensation.

### UNIT –V:

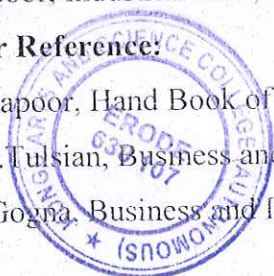
Employee's state Insurance Act, 1948: object - registration of factories and Establishments - the Employees state Insurance Corporation - Standing Committee and Medical Benefit Council -Provisions relating to contribution.

### Text book:


N.D. Kapoor, Industrial Law, Sultan Chand & Sons, 11<sup>th</sup> Revised Edition 2012.

### Books for Reference:

1. N.D. Kapoor, Hand Book of Industrial Law, Sultan Chand & Sons, 2011.
2. Dr.P.C.Tulsian, Business and Industrial Law, S.Chand & Company Ltd.
3. P.P.S.Gogna, Business and Industrial Law, S.Chand & Company Ltd.



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## SEMESTER-V

Course: Corporate Finance

Hours Per Week:5

Course Code: 15UAFCT504

Credits:4

### Objective:

To enable the students to understand the conceptual framework of corporate finance.

### UNIT – I

Corporate finance - Definition - Importance of corporate finance - Finance function - Approaches of finance function - Objectives of corporate finance - profit maximization - wealth maximisation - Importance of financial management - Functions of financial management

### UNIT – II

Financial Planning – Meaning - Objectives of Financial plan - Characteristics of Financial plan - Consideration in formulating Financial Plan - Steps in Financial planning - Limitations of financial plan – Capitalisation – Meaning - Over Capitalisation - Under Capitalisation - Causes.

### UNIT – III

Sources of Finance – Introduction - Equity shares - Preference shares - Deferred shares - Sweat equity shares – Debentures - Cost of capital – Meaning – Concepts – Definition – Classifications - Determination of Cost of capital.

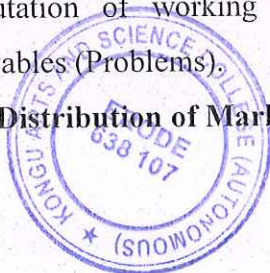
### UNIT – IV

Leverage – Meaning - Types of Leverage - Operating Leverage - Financial Leverage - Composite Leverage Significance of operating and financial leverage.- Capital Budgeting- Needs and importance of Capital Budgeting - Kinds of capital budgeting process - Methods of Capital budgeting.

### UNIT – V

Working capital management - Concepts – Need – Types of working capital needs - Computation of working capital – Management of cash, inventories, Payables and Receivables (Problems).

**Note: Distribution of Marks:** Theory 80 % and Problems 20% in Unit V only.



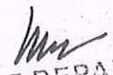
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**Text Book:**


Shashi K. Gupta and R.K. Sharma. Financial Management Principles and Practice.  
Kalyani Publishers. Edition 2012.

**Books for Reference:**

1. Prasanna Chandra , Financial Management, Tata McGraw-Hill Education, 2008.
2. Khan & Jain, Financial Management, Tata McGraw-Hill Education, 4<sup>th</sup> Edition.
3. LM Pandey, Financial Management, Vikas publishing House Pvt Ltd, 11<sup>th</sup> Edition.

  
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## SEMESTER – V

Course : Visual Basic (Theory)

Hours per week: 5

Course code : 15UAFET505

Credits : 4

### Objective:

To impart the basic concepts of visual basic and its applications.

### UNIT – I

Visual Basic: Introduction – features – Form Window, Code window, properties window, Tool box – versions – Application types – creating an Application-VB first time setup.

### UNIT – II

Form and controls: Objectives – form – working with control – label control – text box control – command buttons – option buttons – frames – check boxes – picture controls – image control – Resizing and moving controls.

### UNIT – III

Creating menus – Analyzing VB Data – Data types – Variables – Variable storage – Operators – Analyzing the order of operators.

### UNIT – IV

Controlling Programs – Conditional Operators, Data Combining Conditional Operators with Logical Operators. IF Statement – IF with ELSE – An early Exit – Nesting IF.... ELSE Statements – User Input and Conditional Logic.

### UNIT – V

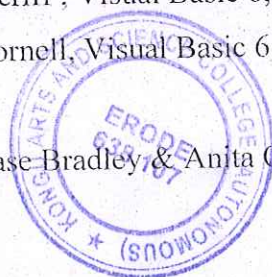
Built in VB Functions – String Functions – Date Functions – Conversion Functions – The Nature of VB Programs – Mastering Program Structure – Calling General Procedures – Internal Functions.

### Text Book

Greg Perry, SAMS Teach Yourself Visual Basic 6 in 21 Days, Teach media, 2009.

### Books for Reference:

1. Paul Sheriff, Visual Basic 6, Prentice Hall of India.
2. Gary Cornell, Visual Basic 6 from the ground up, Tata McGraw-Hill Education, Edition 2007.
3. Julia Case Bradley, & Anita C. Millspaugh, Programming in Visual Basic 6.0, Edition 2011.



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## SEMESTER-V

Course: Management Information System

Hours Per Week:5

Course Code:15UAFET506

Credits:4

### Objective:

To offer indepth system knowledge in business and its management.

### UNIT – I

Management Information System (MIS) - Introduction – Definition - Framework for Management Information System (MIS) organisation and management triangle - Information Needs and its Economics - Approaches of MIS development - Management Information System (MIS) and use of Computer - Limitations

### UNIT – II

Data Communication system – Introduction – Telecommunication system – Data communication hardware – Data communication software – Communication networks – Distributed systems - Topology of computer networks – Protocols and networks architecture – Open system interconnection – Network management.

### UNIT – III

Client- Server Computing - Definition - Components of client Server Computing – Functions of client Server system – Development of client Server system – Client server security – Client server computation – Advantage and Disadvantage of client server system.

### UNIT – IV

Strategic Management information system(SMIS) - Characteristics - Strategic planning for MIS - Development of Strategic Management Information System (SMIS) - Management Information System(MIS) - strategy implementation - Barriers to development of Strategic Management Information System (SMIS).

### UNIT – V

Information Resources management - Meaning- Objectives – Principles - Functional components – Organisation of information resource function - Management of information system personnel - Management of end user computing.




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**Text Book:**


Dr. A.K. Gupta, Management Information System. S. Chand & Company Ltd, 2013.

**Books for Reference:**

1. Prasanna Chandra, Financial Management, Tata McGraw-Hill Education, 2008.
2. Khan & Jain, Financial Management, Tata McGraw-Hill Education, 4<sup>th</sup> Edition.
3. J M Pandey, Financial Management, Vikas publishing house Pvt ltd, 11th Edition.

  
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## SEMESTER- V

Course: Business Ethics and Corporate Social Responsibility

Hours per week: 5

Course Code: 15UAFET507

Credits: 4

### Objective:

To have grounding on theory through the understanding of real life situations and cases.

### UNIT-I

Business ethics – Characteristics – Moral values and Ethics – Importance of ethics in Business – Ethical abuses – Traditional theories of Business ethics – The ten Commandments – Dilemma in decision making in Business – Modern ethical theory – Utilitarian ethics.

### UNIT-II

Management of ethics – Business competition and ethics – Role and functions of ethical managers – Ethical problems faced by managers – Managerial performance – Employee responsibilities – Moral Rights in the work place.

### UNIT-III

Ethical issues in Business – Society Expectations from Business – Power of politics in Organisation – Role of Laws and enforcement – Cultural environment and their impact on business operations – Economic and environmental ethics.

### UNIT-IV

Corporate Social Responsibilities – Concept of CSR [Section 135 & 134 (3) (o) of The Companies Act 2013] – Social Orientation – Implementation of CSR – CSR Advantages – Stakeholder Expectations.

### UNIT-V

Corporate Citizenship – Corporate Governance – Leadership Strategies – Stakeholders – Future of Governance.

### Text Book:

R.V.Badi and N.V.Badi, Business Ethics, Vrindha publications (P) ltd.

### Books for Reference:

1. U.C. Mathur, Corporate Governance and Business Ethics, Rajiv Beri Macmillan India.
2. Joseph Des Jerdins, An Introduction to Business Ethics, Tata Mcgraw Hills, Edition 2011.
3. Chandra Shekhar Vyas Ruchi Srivastava, Corporate Governance Values and Ethics, Vrinda Publications (P) Ltd, 2012.

  
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## SEMESTER – V

Course: Practical Auditing

Hours per week: 3

Course Code: 15UAFST508

Credits: 3

### Objective:

On successful completion of this course, the students will become well versed in the concepts and practical approach of auditing.

### UNIT – I

Auditing – Origin – Definition – Objectives – Classification of Audit – Advantages and limitations – Qualities of an Auditor – Rights, duties and liabilities of Auditors.

### UNIT – II

Audit Planning – Benefits of Audit Planning – Factors affecting Audit Planning – Audit programming – Advantages of Audit programming – Audit control.

### Unit- III

Internal control – Internal check and Internal Audit – Audit Note Book – Working papers – External Audit - Difference between Internal and External Audit . Specialized Audits: Educational Institutions – Hospitals – Cinemas – Clubs – Hotels – Publishers.

### UNIT –IV

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities - Valuation of fixed Assets and floating Assets -Valuation of Investments.

### UNIT- V

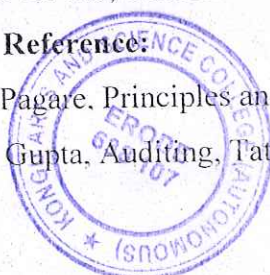
Investigation - Difference between Investigation and Auditing - objects of Investigation - powers of Inspector - Duties of the Investigator - Compulsory removal of business - Investigator's report.

### Text Book:

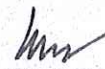
B.N. Tandon, S. Sudharsanam & S. Sundharababu, A hand book of Practical Auditing, S.Chand & Co Ltd, Edition 2012.

### Books for Reference:

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, Edition 2013.
2. Kamal Gupta, Auditing, Tata Mcgraw hill Publications, Edition 2012.



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## SEMESTER-V

Course: Performance Management

Course Code: 15UAFAL509

Credits: 2

### Objective:

To enable the students to understand, analyse and implement the concepts of Performance management, feedback and Appraisal in their career.

### UNIT-I

Introduction to Performance Management - Definition – Evolution – Aims – Purpose- Principles and overview of Performance Management. Dimensions of Performance Management.

### UNIT-II

Theoretical Framework of Performance Management - Goal Theory - Control Theory - Social Cognitive Theory - Organisational Justice Theory and its Application in Performance Management.

### UNIT-III

Mechanics of Performance Management Planning and Documentation - Need for Structure and Documentation - Manager's Responsibility and Employee's Responsibility in Performance Planning Mechanics and Documentation - Mechanics of Performance Management Planning and Creation of Performance Management Document.

### UNIT-IV

Performance Appraisal - Definitions, Dimensions, Purpose, Necessity of Performance Appraisal - Usage by Organisations - Characteristics of Performance Appraisal - Performance Appraisal Process. Performance Appraisal Methods - Traditional Methods - Modern Methods.

### UNIT-V

Performance Appraisal Feedback – Role, Types and Principles - Impact of 360 Degree Feedback on Organisations - Issues in Performance Management – Team Performance, Performance of Learning Organisations and Virtual Teams.



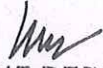
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**Text Book:**


Aquinis Pearson. Performance Management. Sultan Chand & Sons Publications.

**Books for Reference:**

1. Davinder Sharma, Performance Management. Himalaya Publishing house.
2. Sharma, Performance Management. Sultan Chand & Sons Publications.

  
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## SEMESTER – V

Course : Business Analysis

Course code: 15UAFAL510

Credits : 2

### Objective:

To enable the students to acquire the basic analytical knowledge of various business situations and problems.

### UNIT – I

Business Analysis – Meaning and Importance - Development of Business Analysis – Scope of Business Analysis Work – Business Analyst – Role and Responsibilities of a Business Analyst – personal Qualities, Business Knowledge and Professional Techniques.

### UNIT – II

Strategy Analysis – Definition – Strategy Development – External and Internal Environment analysis. Business analysis process model – Stages in Business analysis process model – objectives of the process model stages.

### UNIT – III

Investigation Techniques – Objectives and Importance – Interviews – Observation – Workshops – Scenarios – Prototyping – Quantitative Approaches – Documenting the current situation.

### UNIT – IV

Stakeholder Analysis and Management – Stakeholder categories – Analysing Stakeholders – Stakeholder Management Strategies – Managing Stakeholders – Business Activity Models.

### UNIT – V

Modeling business processes – Organisational View of Business Processes – Improving Business Processes – Defining the Solution – Gap Analysis – Business Architecture – Business Architecture Techniques.




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**Text Book:**


James Cadle, Debra Paul & Paul Turner, Business Analysis Techniques, BCS Learning and Development Ltd, 3rd Edition, 2014.

**Books for Reference:**

1. Halady.P, Business analytics, PHI Learning Pvt. Ltd, New Delhi.
2. R.N. Prasad & Seema Acharya, Fundamentals of Business Analytics, Wiley Publications.

  
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## SEMESTER – VI

Course : Corporate Laws

Hours per week:6

Course code : 15UAFCT601

Credits:4

### Objective:

To provide an overview of contemporary legal environment of corporate units and to expose students on the regulation and the consequences of violations.

### UNIT – I

The Securities and Exchange Board of India Act 1992 (SEBI) – Objectives – Powers and Functions of SEBI – Role of SEBI in Investor Protection and Investor Education – Securities Appellate Tribunals (SAT) – Procedures and Powers of the SAT.

### UNIT – II

Concept and Kinds of Intellectual Property – Registration Procedures of Patents – Opposition to Grant of Patents – Procedures for Registration of Trade Marks – Refusal of Registration of Trade Marks – Infringement of Registered Trade Marks.

### UNIT – III

Definition of Copyright – Registration Procedures of Copyright – Infringement of Copyright – Intellectual Property Appellate Board. The National Green Tribunal Act, 2010 – The National Green Tribunal – Jurisdiction, Powers and Procedures of the National Green Tribunal.

### UNIT – IV

Air (Prevention and control of Pollution) Act, 1981 – Prevention and control of Air Pollution – Air Pollution Control Boards – Powers and Functions of Control Boards – Water (Prevention and control of Pollution) Act, 1974 – Prevention and Control of Water Pollution – Water Pollution Control Boards – Powers and Functions of Control Boards.

### UNIT – V

The Competition Act, 2002 – Objectives of the Act – Definition of Competition - Competition law and Policy – Competition Commission of India – Powers and Functions of Competition Commission – Anti-Competitive Agreements.




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**Text Book:**


S.S. Gulshan, Economic labour and Industrial Law and Practice, Sultan Chand & Sons, 2006.

**Books for Reference:**

1. S.S. Gulshan and G.K. Kapoor, Corporate and Other Laws, New Age International (p) Ltd., 2001.
2. ICSI Study Material, Economic and Labour Laws, 2015.
3. ICSI Study Material, Capital Markets and Securities Laws, 2015.

  
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## SEMESTER –VI

Course: Management Accounting

Hours Per week: 6

Course Code: 15UAFCT602

Credits: 4

### Objective:

To enrich the students with the Management Accounting Techniques that facilitate for Managerial Decision Making.

### UNIT –I

Management Accounting – Meaning – Objectives and Scope – Relationship among Management Accounting, Cost Accounting and Financial Accounting – Limitations of Management Accounting – Tools of Management Accounting.

### UNIT –II

Ratio Analysis – Meaning – Steps in Ratio Analysis – Importance of Ratio Analysis – Nature – Limitations – Classifications of Ratios – Solvency Ratios (Short term and Long term) - Profitability Ratios – Turnover Ratios.

### UNIT – III

Working Capital – Kinds of Working Capital – Sources of Working Capital – Statement of Working Capital Requirements and its Computations.

Fund Flow Statement – Meaning - Computation of Funds from operations – Adjusted Profit and Loss Account – Preparation of Fund Flow Statement – Cash Flow Statement (Revised Method) – Computation of Cash from operation – Preparation of Cash Flow statement – Difference between Fund Flow statement and Cash Flow statement.

### UNIT – IV

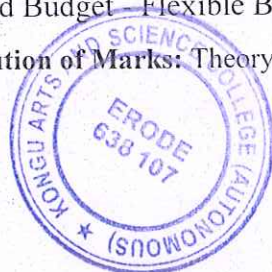
Marginal costing – Meaning – Features of Marginal Costing – Advantages and Disadvantages of Marginal Costing – Marginal Costing and Break Even Analysis – PV Ratio – Margin of Safety – Marginal Cost Statement.

### UNIT – V

Budgeting – objectives of Budgeting – Essentials of Budgetary Control – Classifications of Budgets – Purchase Budget - Cash Budget - Production Budget – Material Budget – Sales Budget - Fixed Budget – Flexible Budget - Master Budget - Zero Based Budgeting.

Note: Distribution of Marks: Theory 20% and Problems 80%.

Text Book:




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S.N.Maheswari & S.K.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, 17<sup>th</sup> Edition 2012.

**Books for Reference:**

1. T.S.Reddy and Hariprasad Reddy, Management Accounting, Margham Publications.
2. R.S.N.Pillai and Bagavathi, Management Accounting, S.Chand Publications.
3. Gupta Shashi K & Sharma R.K, Management Accounting, Kalyani Publishers.

  
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## SEMESTER – VI

Course: Business Taxation

Hours Per week: 5

Course Code: 15UAFCT603

Credits: 4

### Objective:

To enable the students to understand the tax provisions relating to business and services.

### UNIT-I

Objectives of Taxation – Features of tax – Canons of taxation. Progressive, Proportional, Regressive and Degressive taxation. Single and Multiple taxes. Advantages and disadvantages of indirect taxes.

### UNIT-II

VAT – Meaning, Objectives and Types. Distinction between VAT and Sales Tax. Advantages and Disadvantages of VAT – Levy of VAT. Service Tax – Elements of Service Tax – Services on which tax is payable.

### UNIT-III

Central Sales Tax Act. Sales and Deemed sales – levy and collection of CST. Inter – State sales and Intra – State sales with notable case laws. Registration of Dealers. Declared goods – rate of tax and taxable turnover.

### UNIT-IV

Central Excise Act – History and Scope of Central Excise Law – Types of Excise duty, Manufacture and Manufacturer. Methods of levying Excise duty – Classification and Valuation of Goods – Clearance of Goods.

### UNIT-V

Customs Act – Levy and collection of Customs duty. Prohibition of importation and exportation of Goods. Detection and Prevention of illegal imports and exports. Valuation and Clearance of Goods – Exemption from duty.



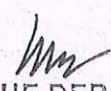
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**Text book:**

Prof.T.S.Reddy and Dr.Y.Hariprasad Reddy. Business Taxation. Margham Publications, 9<sup>th</sup> Revised Edition 2016.

**Books for Reference:**

1. Akhileshwar Pathak and Savan Godiawala, Business Taxation, Tata McGraw Hill Publications, 2013.
2. R.Radhakrishnan, Indirect Taxation, Kalyani Publishers, 2014.
3. Dr.V.Balachandaran, Indirect Taxation, Sultan Chand & Sons, 2015.

  
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## SEMESTER – VI

Course: Internet & e-Commerce

Hours Per week: 5

Course Code: 15UAFET604

Credits: 4

### Objective:

To enable the students to understand the concepts and applications in internet for electronic Trade.

### UNIT-I

Internet: Introduction -Internet Software's - Clients and Server – Protocols - Internet Protocols – TCP/IP – File Transfer Protocol (FTP) – Hypertext Transfer Protocol (HTTP) – Telnet – Gopher – Wechsler Adult Intelligence Scale (WAIS). Hosts, Hub, routers and Terminals – services – Hardware Requirements – Software Requirements – Facilities – Intranet – Extranet.

### UNIT-II

Internet Addressing: Standard Address and format – Domain Name System (DNS) – Uniform Resource Locator (URL) – Simple Mail Transfer Protocol (SMTP). e-Mail: Advantages – Mail Headers, address, sending mail, sending copies of message – Reading Mail, Replying to a message, Forwarding and bouncing mail - Features of an e-mail.

### UNIT-III

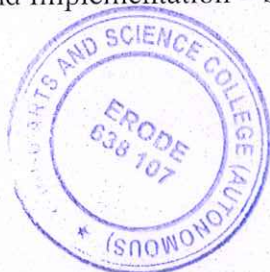
e-Commerce: Definition – Framework – Impact – Benefits – Classification and applications of Electronic commerce technologies.


### UNIT-IV

Electronic Data Interchange (EDI): Definition – Building Blocks of EDI Systems – Value added networks – Benefits and Applications of EDI. Electronic Payment Systems: Introduction – Basic Characteristics of online payment systems – Prepaid and Post-paid Electronic Payment Systems.

### UNIT-V

System Analysis and Design: System Study – System Analysis and Design – System Development and Implementation – System Maintenance – System Evaluation.



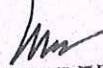
  
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**Text Books:**


1. Harley Hahn. The Internet – Complete Reference. Hill Publishing Company Limited, New Delhi. Edition 2007. (Unit-I, II & V)
2. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, New Delhi, Edition 2006. (Unit-III & IV)

**Books for Reference:**

1. ICSI Study Material, Management Information Systems and Corporate Communication, ACS (Intermediate), New Delhi.
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd, Edition 2006.
3. Alexis Leon & Mathews Leon, Internet for Everyone, Leon Tech World, Chennai, Edition 2007.

  
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## SEMESTER - VI

Course: Corporate Governance

Hours per week: 5

Course Code: 15UAFET605

Credits: 4

### Objective:

To enable the Students to understand the corporate governance and impart the knowledge of corporate Accountability.

### UNIT – I

Corporate Governance - Public Governance system – Concepts of Corporate governance – Principles of Corporate Governance – Role and responsibilities of Directors, Investors and Share holders.

### UNIT – II

Ownership Concentration and Corporate Governance – Corporate Governance Contents in Annual Report – Board of Directors and their Fiduciary Responsibility – Share holder control and protection – Transparency and Information Disclosure.

### UNIT – III

Capital structure – Cost of Capital – Creditor structure – Reporting and auditing of the Annual financial statement – Corporate Social Responsibility – Problems of Corporate Governance.


### UNIT – IV

Decision system – Distribution of decision and control rights – Role of the board of Directors and Management – Functions – Relationships with Stakeholders and other constituencies.

### UNIT – V

Corporate Governance in India – Needs to be done by corporate bodies – Contribution of Confederation of Indian Industries (CII) – Consequences of bad governance – Promotion of corporate governance at global level – Impact of corporate governance in global economy.




  
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**Text Book:**


Swami (Dr.) Parthasarathy, Corporate Governance Principles, Mechanisms and Practices, Biztantra (Innovations in Management), Sudha Offset Press, New Delhi.

**Books for Reference:**

1. Sharma J.P., Corporate Governance Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
2. ICSI Study Material, Ethics, Governance and Sustainability, Module II, Paper 6.
3. Sharma J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
4. Keith Davis, Business and Society, Tata Mc Graw Hill publications.
5. L.P. Hartman, Business Ethics, Tata Mc Grawhill publications.
6. Mallin & Christine A, Corporate Governance (India Edition), Oxford University Press, New Delhi.
7. A.C.Fernando, Corporate Governance Principles, policies and practices, Pearson Dorling Kindersley (India) Pvt. Ltd.

  
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## SEMESTER – VI

Course: Oracle

Hours per Week: 5

Course Code: 15UAFET606

Credits: 4

### Objective:

To impart knowledge on RDBMS concepts and Programming with Oracle.

### UNIT - I

Database Concepts: Database – Integrity Rules – Database Design. Data Modeling and Normalization: Data Modeling – Dependency – Normal forms – Dependency Diagrams – De – Normalization.

### UNIT - II

RDBMS Overview: Personal Databases – Client/Server Databases. Tables - Naming Rules and conventions – Data Types – Constraints – Creating Oracle Table – Displaying Table Information – Altering an Existing Table – Dropping, Renaming, Truncating Table.

### UNIT - III:

Data Management and Retrieval: DML – adding a new Row/Record – Updating and Deleting an Existing Rows/Records – retrieving Data from Table – Arithmetic Operations – restricting Data with WHERE clause. Functions - Built-in functions.

### UNIT - IV

PL/SQL: History – Fundamentals – Block Structure – Comments – Data Types – Declaration – Assignment operation – Bind variables – Substitution Variables – Arithmetic Operators.

### UNIT - V:

PL/SQL Composite Data Types: Records – Tables – arrays. Named Blocks: Procedures – Functions. Packages – Triggers.

### Text Book:

Nilesh Shah, Database System using Oracle, PHI publisher, 2<sup>nd</sup> Edition 2009.

### Books for Reference:

1. Majumdar & Bhattacharya, Database Management Systems, TMH, 2007
2. Gerald V.Post, Database Management Systems, TMH, 3<sup>rd</sup> Edition 2009



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## SEMESTER – VI

Course: Visual Basic (Practical)

Hours per Week: 5

Course Code: 15UAFEP607

Credits: 4

### Objective:

After the successful completion of the course the students will be able to develop an application using Visual basic.

1. Develop a VB Program to find factorial of a Number.
2. Design a form with text box to perform the alignment and format function.
3. Develop a VB Program to get name and marks details of a student. Then find out the total marks and percentage of the marks
4. Develop a VB Program to calculate the simple interest.
5. Develop a VB Program to build a simple Calculator with basic Arithmetic operations.
6. Design a form to display an advertisement banner using image box control.
7. Develop a VB Program to get the pay details of an employee and to calculate the net pay and taxable amount.
8. Develop a VB Program to allow the user to enter the names of country in an text box. Create command buttons to display all the names in Alphabetical order in the list box and to delete the countries from the list box.
9. Develop a VB Program to display a form, which has 3 menu items called Line, Circle and box. When clicking on each, display the appropriate output.
10. Develop a VB Program to reverse the text using String functions.

### Text Book

Greg Perry, SAMS Teach Yourself Visual Basic 6 in 21 Days, Teach media, 2009.

### Books for Reference:

1. Paul Sheriff , Visual Basic 6, Prentice Hall of India.
2. Gary Cornell, Visual Basic 6 from the ground up, Tata McGraw-Hill Education, Edition 2007.
3. Julia Case Bradley & Anita C. Millspaugh, Programming in Visual Basic 6.0, Edition 2011.



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## SEMESTER – VI

Course: Drafting and Conveyance

Hours Per week: 5

Course Code: 15UAFET608

Credits: 4

### Objective:

To develop the skills of students in the art of drafting and conveyancing for legal forums.

### UNIT-I

Drafting and Conveyancing – meaning – distinction – general principles of drafting all sorts of deeds and conveyancing. Basic components of deeds – kinds – components – engrossment and stamping. Object of conveyancing. Drafting of agreements – building contracts – arbitration agreements – methods of arbitration and guarantees.

### UNIT-II

Drafting and Conveyancing relating to Hypothecation agreement, Promissory note, Power of Attorney, Will, Probate, Letter of Administration and Hire – Purchase deeds.

### UNIT-III

Drafting and Conveyancing relating to deeds of sale of land and building. Mortgage – types – rights and liabilities of Mortgagee. Drafting of deed of Mortgage. Drafting of Lease document.

### UNIT-IV

Drafting and Conveyancing relating to deeds of assignment. Assignment of business debt, shares, policies of insurance, Patents, Trade Marks and Copy rights. Drafting of Partnership deeds, Trust deeds and Debenture Trust deeds.

### UNIT-V

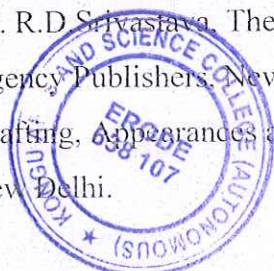
Drafting and Conveyancing relating to writs. Drafting of Memorandum of Association and Articles of Association.

### Text book:

R.N.Chaturvedi, Pleadings, Drafting and Conveyancing, Central Law Publications, Allahabad.

### Books for Reference:

1. Dr. R.D. Srivastava, The Law of Pleadings, Drafting and Conveyancing, Jain Book Agency Publishers, New Delhi.
2. Drafting, Appearances and Pleadings, Professional Programme Study Material, ICSI, New Delhi.



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## SEMESTER-VI

Course: Financial Services

Hours per week: 5

Course Code: 15UAFET609

Credits: 4

### Objective:

To impart knowledge on the fundamentals of finance functions in business and to develop skills in financial analysis and decision making.

### UNIT – I

Financial market in India – Introduction - Financial sector reforms – Money market - Institutional structure- money market instruments - Discount and Finance House of India (DFHI) – Capital market- importance of capital market – Financial instruments.

### UNIT – II

SEBI- Introduction - Objectives of SEBI - National Stock Exchange(NSE) - Operational Highlights of NSE – Bombay Stock Exchange(BSE) - Transactions of BSE – Over The Counter Exchange of India(OTCEI) - Advantages – Players in OTCEI Market

### UNIT – III

Mutual funds in India – Introduction - Importance of Mutual funds - Classifications of Mutual funds - Advantages of investing in Mutual funds - performance evaluation of Mutual funds

### UNIT – IV

Credit Rating – Introduction – Concepts - Objectives and types of Credit rating - Credit rating agencies in India - Rating methodology - Rating Process - SEBI Guidelines for rating.

### UNIT – V

Financial Derivatives - Features of Derivative Instrument. Futures - Features of Future Contract-Options - Types. Forfaiting – Introduction - Concept - Sequences of operations in Forfaiting – Costs of Forfaiting – Benefits - Indian Scenario.



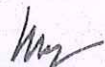
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**Text Book:**


Dr. Gurusamy . Financial Services. Tata McGraw-Hill publication, 2nd Edition 2009.

**Books for Reference:**

1. Tripathy, Financial Services, Prentice Hall India Publications, 2007.
2. Khan & Jain, Financial Services, McGraw-Hill Publications, 5<sup>th</sup> Edition 2012.
3. Sandeep Goel, Financial Services, Prentice Hall India Publications, 2006.

  
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## SEMESTER –VI

Course: Securities Management

Hours per week:

Course Code: 15UAFST610

Credits: 3

### Objective:

To equip them with the tools and techniques for making Profitable Investment Decision.

### UNIT –I

Securities – Meaning – Types of securities - Financial Markets – Structure of Financial Markets – New issue Markets – Secondary Markets – Listing of Securities.

### UNIT –II

Risk and Return – Meaning – Classification of risk – Systematic Risk – Market risk – Purchasing Power Risk – Interest Rate Risk – Unsystematic - Business risk - Minimizing risk.

### UNIT – III

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Assumptions – Dow Theory – Difference Between Technical Analysis & Fundamental Analysis.

### UNIT – IV

Portfolio Analysis-Meaning – Objectives – Basic Principles – Portfolio investment process – Portfolio types and their needs – Portfolio selection.

### UNIT – V

Convertible Shares and Debentures – Meaning – Features – Objectives – Warrants – Laps of Warrants – Swaps – Concept of the Swap Markets – Growth – Hedging – Objectives and Benefits.


### Text Book:

Preethi Singh, Investment Management, Himalaya Publishing House, 19<sup>th</sup> Edition 2015.

### Books for Reference:

1. V.K.Bhalla, Investment Management, S.Chand &Co Ltd, 18th Edition 2012.
2. Jack Clark Francis, Investment: Analysis and Management, McGraw-Hill Publications.



  
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(AUTONOMOUS)  
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# **KONGU ARTS AND SCIENCE COLLEGE**

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**ERODE – 638 107**

# **ACTIVITIES**



**KONGU ARTS AND SCIENCE COLLEGE, ERODE - 638 107**

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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA**

**AND PROFESSIONAL ACCOUNTING**

**BEST PRACTICE - EXPLORING ENTREPRENEURS - SCREENING VIDEOS**

*on Tuesday 20<sup>th</sup> February 2018*

Department of Corporate Secretaryship with CA and Professional Accounting organized 'Screening videos - Exploring Entrepreneurs as a 'Best Practice' activity on 20.02.2018.

To explore the student's own skills and talents in their own way they were divided into groups and interviewed the successful Entrepreneurs. This helps the students to have an idea on start-ups and understand the practical skills & theoretical concepts needed to establish their own Entrepreneurial venture. They captured the entire process and made a video presentation for maximum of 12mins. The video presentation was screened and the best videos were awarded with prizes.




**Beneficiaries: 217 students from II & III B.Com (CS CA) and B.Com (PA) Students**

**Venue: U.V.Swaminatha Iyer Arangam**

  
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# KONGU ARTS AND SCIENCE COLLEGE, ERODE – 638 107

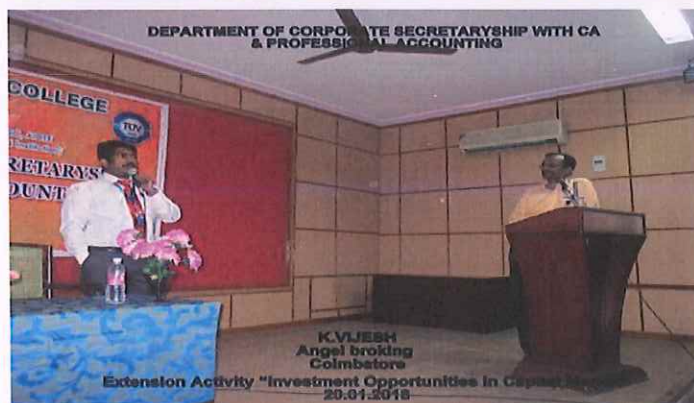
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## DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING

### EXTENSION ACTIVITY

### INVESTMENT OPPORTUNITIES IN CAPITAL MARKET

on Saturday, 20<sup>th</sup> January 2018 at 10.00 a.m



Department of Corporate Secretaryship with CA and Professional Accounting organized an Extension Activity – Investment Opportunities in Capital Market on 20.01.2018.


The resource person for this program was Mr.K.Vijesh, Angel Broking, Coimbatore. The capital market development, its opportunities and challenges were elucidated in this programme. The aim of this programme is to inculcate the safe investment and to safeguard the interest of the investors. He also educated the students about securities and their intermediaries. He also explained about the Investment related guidelines. The queries of the participants were clarified at the end of the programme.

*Beneficiaries: 256 students*

*Venue: PG Seminar Hall*

  
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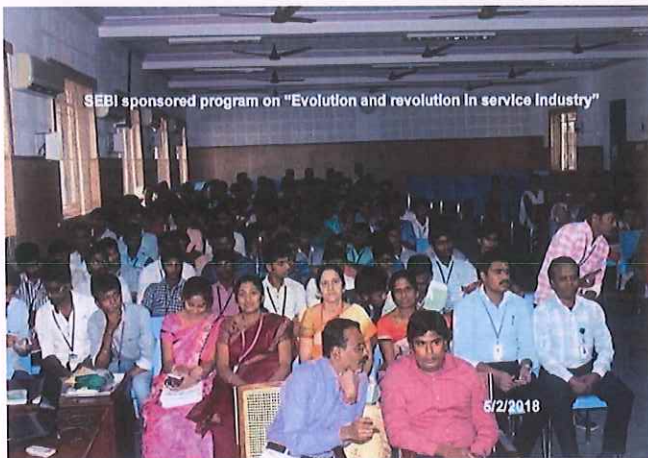
**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**SEBI SPONSORED PROGRAM ON  
EVOLUTION AND REVOLUTION IN SERVICE INDUSTRY**  
on Monday 05<sup>th</sup> February 2018

Department of Corporate Secretaryship with CA and Professional Accounting organized a SEBI sponsored program on Evolution and Revolution in Service Industry on 05.02.2018.


The Resource Person for this programme were Dr.R.Amuthan, Professor and Director, Excel Business School, Komarapalayam and Mr.R.Manikandan, Assistant Professor in Excel Business School, Komarapalayam. This program elucidated the three key elements of each transformation to deepen the understanding of the phenomenon: technological, economic and demographic changes. Extreme competition and ageing demographics will allow the expansion quicker and broader. Although advances in Business 4.0 are more evaluative than transformative, their mixture and the context in which they develop forecast significant economic and social impacts that will in turn constitute a revolution.

The queries of the participants were clarified at the end of the programme.




**Beneficiaries: 223 Students**

**Venue: PG Seminar Hall**

  
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**WORKSHOP ON  
GST AND BUSINESS PRACTICES**  
on 23<sup>rd</sup> & 24<sup>th</sup> January 2018 at 10.A.M

Department of Corporate Secretaryship with CA and Professional Accounting organized a workshop on GST and Business Practices on 23.01.2018 & 24.01.2018.

The Resource Person for this programme was Mr.D.Sivashanmugam, organizing Secretary, ICMRR Journal, Bangalore. He elucidated the Indian system of taxation of Goods and Services – Overview, needs, procedure and its provisions. He also provided a practical training on accounting methods and process of GST law and various returns needed to be filed as per GST rules. The students were also asked to fill the forms.

The queries of the participants were clarified at the end of the programme.



24.01.2018

GST & Business Practices  
D.Shiva shanmugam  
Organising secretary  
ICMRR Journal, Bengaluru

III B.Com(CS CA)




23.01.2018

GST & Business Practices  
D.Shiva shanmugam  
Organising secretary  
ICMRR Journal, Bengaluru


III B.Com(PA)

**Beneficiaries: 112 students from III B.COM (CS CA) & III B.Com (PA)**

**Venue: Classroom**

  
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA**

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**BEST PRACTICE - MOCK TRADING**

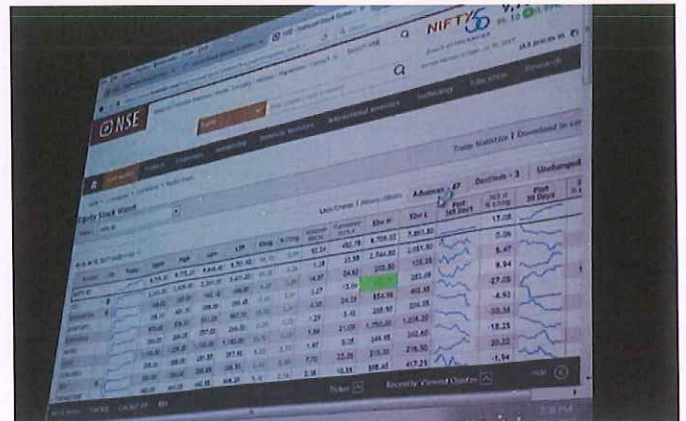
*on Monday 10<sup>th</sup> July 2017 at 01.30 p.m*



Department of Corporate Secretaryship with CA and Professional Accounting conducted training session on Mock Trading as a 'Best Practice' activity on 10.07.2017 at PG Seminar Hall.

The aim of this session is mainly to understand the capital market and to enable the students to identify the different sectors in the capital market. It also helps to identify the ups and downs in the stock prices and the reasons for such fluctuations. This practice guides to analyze different sectors and to create a portfolio that suits them and to convert the mock trading into real trading as well.

Dr. K. K. A. Alaguappan, Associate Professor and Head, Department of Corporate Secretaryship with CA and Professional Accounting, elucidated the practices and guided the students to trade in the capital market.



**Beneficiaries: II B.Com (CS CA) and II B.Com (PA) Students**

**Venue: PG seminar Hall**

  
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**CONSUMER AWARENESS PROGRAMME ON  
PREVENTION OF MONEY LAUNDERING**

*on 03<sup>rd</sup> July 2017 at 10.A.M*

Department of Corporate Secretaryship with CA and Professional Accounting organized a Consumer Awareness Programme on prevention of Money Laundering on 03.07.2017.

The Resource Person for this programme was Ms. S.Saraswathi, Inspector, Commercial Crime Investigation Wing, Erode Division, Erode. Illegal arms, drug trafficking, and prostitution, which can generate huge amounts of money and projecting or claiming it as untainted property were elucidated to the students.

The queries of the participants were clarified at the end of the programme.




*Beneficiaries: All students*

*Venue: U.V.Swaminatha Iyer Arangam*

  
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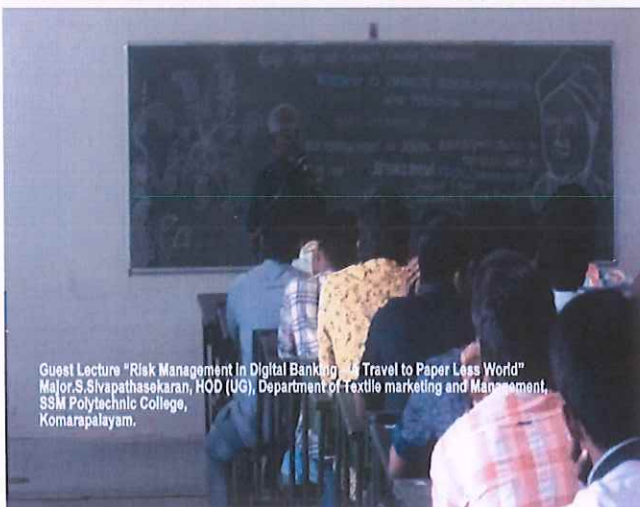
**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**GUEST LECTURE ON  
RISK MANAGEMENT IN DIGITAL BANKING - A TRAVEL TO PAPER LESS WORLD**  
on 28<sup>th</sup> February 2018

Department of Corporate Secretaryship with CA and Professional Accounting organized a Guest Lecture on Risk Management in Digital Banking – A Travel to Paper Less World on 28.02.2018.

The Resource Person for this programme was Major.S.Sivapathasekaran, HOD (UG), Department of Textile Marketing and Management, SSM Polytechnic College, Komarapalayam. This Lecture was focused on evaluating the security risk analysis and Management in Online Banking transactions. The lecture also indicated the awareness need to be identified in terms of risk associated with clients saving password and other transaction details in their devices used in performing a online transaction.

The queries of the participants were clarified at the end of the programme.




Guest Lecture "Risk Management in Digital Banking - A Travel to Paper Less World"  
Major.S.Sivapathasekaran, HOD (UG), Department of-textile marketing and Management,  
SSM Polytechnic College,  
Komarapalayam.




**Beneficiaries: 116 students from III B.COM (CS CA) & III B.Com (PA)**

**Venue: Classroom**

  
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## DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING

### INDUSTRIAL VISIT

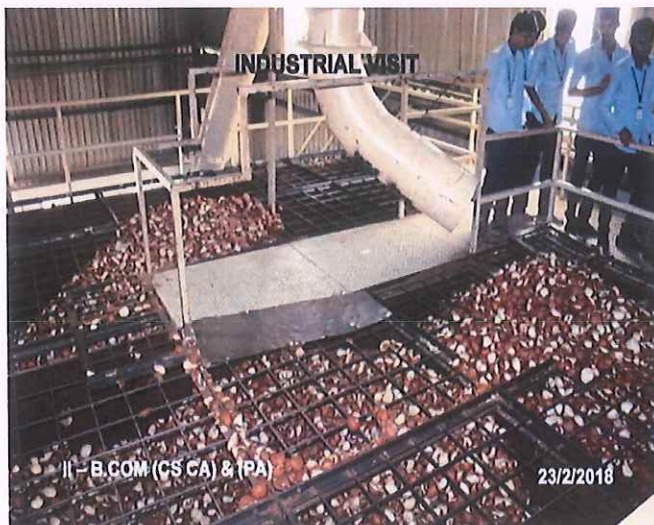
### SAMSON CNO INDUSTRIES

on Thursday 23<sup>rd</sup> February 2018




Department of Corporate Secretaryship with CA and Professional Accounting organized an Industrial Visit for the students of II B.Com (CS CA) and II B.Com (PA).

To inculcate the understanding of production, Branding and Marketing among the students the Industrial Visit was organised. Around 100 students and 3 Faculty members visited Samson CNO Industry. The process of making coconut oil was explained to the students. The students gained knowledge over the different types of coconut processed using various machineries at the factory. The students were amazed to see the realtime process of theory put into practice, which gave them much more clarity in the concept. The queries of the students were also clarified.




*Beneficiaries: 108 students from II B.Com (CS CA) & II B.Com (PA)*

*Venue: Samson CNO Industry, Kangeyam*

  
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