



# **KONGU ARTS AND SCIENCE COLLEGE**

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

**ERODE – 638 107**

**PROGRAM NAME**

**B.Com. (Professional Accounting)**



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**ERODE – 638 107**

**2018-2019**



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# **SYLLABUS**

Sem.	Course Code	Core paper - V Corporate Accounting - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAGCT301				5	4

**Objective:**

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

**Course Outcome:**

- The student will be able to
- CO1 Remember the accounting procedures for Issue of shares.
  - CO2 Understand the application of redemption of Preference Shares and Debentures.
  - CO3 Apply the underwriting procedures for Shares and Debentures.
  - CO4 Analyze the financial statements of the corporate as per accounting standards.
  - CO5 Evaluate the value of goodwill and shares of company.

**Unit - I**

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Surrender of Shares.

**Unit - II**

Redemption of Redeemable Preference Shares – Issue and Redemption of Debentures – Various Methods of Redemption of Debentures.

**Unit - III**

Underwriting of Shares and Debentures – Marked and Unmarked applications – Firm Underwriting .

**Unit - IV**

Profit Prior to Incorporation - Final Accounts of Companies – Calculation of Managerial Remuneration.

**Unit - V**

Valuation of Goodwill - Methods of Valuation of Goodwill – Valuation of Shares – Methods of Valuation of Shares.

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

**Text book:**

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




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## Books for reference:

1. R.L.Gupta and M.Radhaswamy, "Company Accounts", Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, "Corporate Accounting", Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L, "Advanced Accountancy", S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, 2012.
5. Arulanandham & Raman, "Advanced Accountancy", Himalya Publishers, 2011, New Delhi.

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 VIII: Business law, Ethics and Communication	Total Marks: 100		Hours Per Week	Credits
III	17UAGCT304		CIA: 25	ESE: 75	4	4

**Objective:**

To test the working knowledge of Business law, Company law and their practical applications and also to understand their ethical issues then to develop the communication skills in relation to business.

**Course Outcome:**

On Completion of this course student will be able to

CO1 Procure knowledge on Limited Liability Partnership Act.

CO2 Understand about the computerized environment in Company Law.

CO3 Promote the Ethical Behaviour in Business Environment

CO4 Understand effects of pollution and Resource Depletion in business Environment

CO5 Learn to build an innovation friendly organization.

**Unit I:**

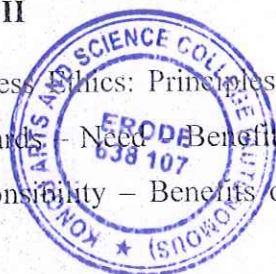
Business Law: The Limited Liability Partnership (LLP) Act, 2008: Introduction- Nature and Scope - Essential features - characteristics of LLP - Incorporation and differences with other forms of organizations.

**Unit II**

Company Law: Shares – Kinds of Shares – Difference between Preference shares & Equity Shares – Voting rights of Share holders - Company law in computerised environment – MCA (Ministry of Corporate Affairs) – Overview – Key benefits of MCA – Services available on MCA – Organisation of ROC office under MCA

**Unit III**

Business Ethics: Principles of Business Ethics – Nature of Ethics – Five sources of Ethical standards - Need - Benefits of Business Ethics. Corporate Governance and Corporate Social Responsibility – Benefits of good Corporate Governance – Need for CSR Responsibility.



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Work place Ethics – Factors influencing Ethical Behaviour at work – Guidelines for managing ethics in the workplace.

#### Unit IV

Environment and Ethics: Pollution and Resource Depletion – Eco-friendly business practices – Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest – Ethics in Accounting and Finance – Creating an Ethical Environment – fundamental principles relating to Ethics.

#### Unit V

Business Communication: Communication Basics – Elements involved in the process of Communication – Formal – Informal – Barriers to effective Communication – Guidelines for effective Communication - Various forms of Non-verbal Communication – Active listening – Guidelines – Effective Communication as aid in organisation wide change.


#### Text book:

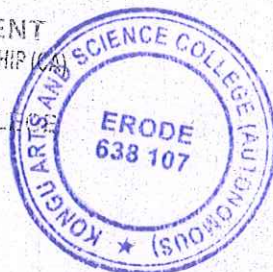
Munish Bhandari, A handbook of Law, Ethics and Communication, Bestword Publication Pvt., ltd., New Delhi, 2015


#### Books for reference:

1. M.P.Vijaykumar, Business Law, Ethics and Communication, Snow white Publication, 2016.
2. ICAI material.

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

  
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Sem.	Course Code	Allied Course- III Managerial Economics	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	5	4
III	17UAGAT305					

**Objective :**

To equip the students with the fundamental concepts of managerial economics and understand the Utility analysis, production and cost concepts, Market structure and distribution

**Course outcome:**

On Completion of this course student will be able to

CO1 Understand the basic theories of managerial economics and decision making and forward planning.

CO2 Identify the determinants of the utility and demand analysis.

CO3 Understand to calculate the production analysis and cost decisions making.

CO4 Understand the major characteristics of different market structures and the implications of the degrees of competition in a market on firms pricing and output decisions.

CO5 Analyze the different costs in the product and study the long run and short run relationship of costs as well as of wages, interest and profit in day to day running of business.

**Unit: I**

Managerial Economics – Meaning – Nature and scope of Managerial Economics – Distinction between managerial economics and Economic theory – Objectives of the firm – Decision making in business – Relationship of managerial economics with other discipline.

**Unit: II**

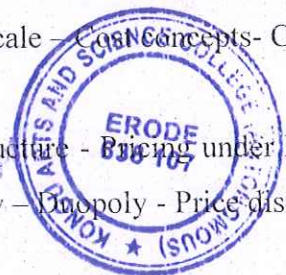
Utility analysis – Concept of utility - Law of diminishing marginal utility – Nature of Demand- Determination of Demand - Law of Demand – Elasticity of demand – Indifference curve Analysis – Consumer Surplus

**Unit: III**

Production and Cost concepts - Factors of Production – Law of diminishing returns – Law of returns to scale – Cost Concepts- Cost curves

**Unit: IV**

Market Structure - Pricing under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly - Price discrimination.



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**Unit: V**

Distribution- Theory of Distribution – Marginal productivity of distribution – Ricardian theory of rent – Theory of wages – Keynes liquidity theory of preference – Theory of profits.

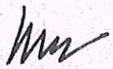
**Text Books :**

1. Bose & A.Marimuthu, Introduction of Micro Economics – Himalaya Publication, Mumbai
2. Dr.S.Sankaran Managerial Economics – Margham publication, Chennai


**Books for Reference :**

1. R.L.Varshney and Maheswari – Managerial Economics sultan & Chand, New Delhi
2. R.Cauvery, Managerial Economics – Sultan & Chand, New Delhi
3. D.M. Mithani, Principles of Economics, Himalaya Publication, Mumbai
4. H.L. Ahuja, Modern Micro Economics 19<sup>th</sup> edition S Chand publication

<b>QUESTION PAPER PATTERN</b>		
<b>SECTION - A</b>	<b>SECTION - B</b>	<b>SECTION - C</b>
<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	Non major Elective - I Fundamentals of Accounting	Total Marks: 75	Hours Per Week	Credits
III	17UAGNT307		ESE: 75	2	2

**Objective:**

On successful completion of this course, the students will understand the basic concepts of Accountancy and how to use its techniques to solve the modern business problems.

**Course outcomes:**

On Completion of this course student will be able to

CO1 Understand the basic concepts and golden rules of accounting.

CO2 Develop the ability to use a basic accounting system.

CO3 Acquire Knowledge about the subsidiary books.

CO4 Understand the preparation of financial statements

CO5 Acquire knowledge in Bank reconciliation statement.

**UNIT-I**

Fundamentals of book keeping – Accounting concepts and conventions –Rules for accounting equation.

**UNIT-II**

Journal – Ledger – Distinguish between Journal and Ledger.

**UNIT-III**

Subsidiary books – Benefits – Basic documents of Subsidiary books. Cash book – Single column cash book – Double column cash book – Triple column cash book.

**UNIT –IV**

Final Accounts- Trading account – Items appearing on the debit and credit side of Trading Account - Profit and Loss account - Items appearing on the debit and credit side of Profit and Loss account - Balance sheet of a sole trader without adjustments – Classification of Assets and Liabilities.

**UNIT-V**

Bank reconciliation statement –Difference between cash book and pass book.

**Note: Distribution of Marks: Theory - 60% and Problems- 40%**



  
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Text book:

T.S. Reddy & A.Murthy, Financial Accounting, 8<sup>th</sup> Edition, Margham publication, 2012.

Books for Reference:

1. V.K.Goyal & Ruchi Goyal, Financial Accounting, 4<sup>th</sup> Edition, PHI Publisher, 2012.
2. S.P.Jain & K.L.Narang, Advance Accounting, Kalayani publisher, 2012.
3. S.N.Maheswari & S.K. Maheswari, Financial Accounting, 5<sup>th</sup> edition, vikas publishers, 2014.

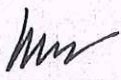
**QUESTION PAPER PATTERN**

**SECTION - A**


**5 x 15 = 75 Marks**

Five Questions (Either or choice)

Two questions from each unit

  
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Sem.	Course Code	Core paper - IX Corporate Accounting - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
IV	17UAGCT401				5	4

**Objective:**

To develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

**Course outcome:**

- CO 1 Remember the accounting procedures for amalgamation and absorption methods.
- CO2 Understand the external and internal reconstruction framework of companies.
- CO3 Apply the norms and regulations of banking companies as per Banking Regulation Act.
- CO4 Analyze the financial statements of Insurance companies as per IRDA regulations.
- CO5 Evaluate the legal requirements and preparation of consolidated balance sheet of holding company.

**Unit - I**

Amalgamation - nature of merger – nature of purchase -Absorption

**Unit – II**

Reconstruction: External Reconstruction – Internal Reconstruction (Reduction of Share Capital). Liquidators Final Statement of Accounts.

**Unit - III**

Banking Companies – Preparation of Various Schedules and Final Accounts.

**Unit - IV**

Insurance Companies – Life Insurance and General Insurance - Preparation of final accounts with Schedules.

**Unit - V**

Holding Companies – Legal Provisions- Preparation of Consolidated Final Statements – Accounts of Electricity Supply Companies (Including Railways / Public Utilities)

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



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**Text book:**

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**Books for reference:**

1. R.L.Gupta and M.Radhaswamy. "Company Accounts", Sulthan Chand and Sons, 2014, New Delhi.+
2. Maheswari, "Corporate Accounting", Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , " Advanced Accountancy", S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, "Advanced Accounting", Kalyani Publishers, 2012. Ludiana.
5. Arulanandham & Raman, "Advanced Accountancy", Himalya Publishers, 2011, New Delhi.

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Sem	Course Code	Core-XI:	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75		
IV	17UAGCT403	Corporate Laws			5	3

**Objective:**

To enable the students to acquire knowledge about the regulatory measures adopted with areas of securities trading, foreign exchange management, consumer protection, control of pollution.

**Course Outcome:**

On Completion of this course student will be able to

- CO1 Know about Rights of Consumers and Concept of Competition Act
- CO2 Understanding the Regulation and Management of Foreign Exchange.
- CO3 Acquire knowledge on prevention and control of Pollution.
- CO4 Understanding the functions of SEBI.
- CO5 Gain knowledge on Trade Mark and Copyright

**UNIT-I**

Competition Act 2002-Definition-Objectives-Concepts of Competition-Competition Law in India-Functions-Powers of MRTP Commission. Consumer Protection Act 1986-Definitions-Objects-Features-Rights of Consumers-Consumer Protection Councils-Consumer Redressal Agencies.

**UNIT-II**

Foreign Exchange Management Act (FEMA) 1999-Definitions-Concepts-Regulation and Management of Foreign Exchange-Authorised Person-Powers-Duties of Authorised Person-Current Account Transactions-Export of Goods and Services –Import of Goods and Services.

**UNIT-III**

Water (Prevention Control of Pollution) Act, 1974-Features-Objectives –Functions of Various Boards-Prevention and Control of water Pollution. Air (Prevention and Control of Pollution) Act, 1981-Definition- Prevention and Control of Pollution-Functions of State Board Offences by Companies.



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**UNIT-IV**

Securities and Exchange Board of India Act, 1992 (SEBI) – Objectives – Definition of Terms – Establishment of the Securities and Exchange Board of India – Powers and Functions of the Board – Registration Certificate – Penalties and Adjudication.

**UNIT-V**

Concept and Development of intellectual property Law in India- Meaning, Objectives, Registration law and Procedures relating to intellectual Property- The Patents (Amendment) Act 1970- The Trade Mark Act 1999- The Copyright Act 1957 (as amended by the Copyright Amendment Act 2012)- Intellectual Property Appellate Board.

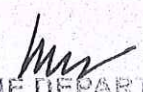
**Text book:**

S.S. GULSHAN G.K. KAPOOR Economic and Labour Laws Sultan Chand & Sons, Fourth Revised Edition 2010.


**Books for Reference:**

1. Taxman Allied Services (P) Ltd - Corporate Laws
2. ICSI Study Material on Economic Laws
3. Delag Goswami - Handbook on Pollution Control
4. A.M. Chakrabarthi – Industrial Licencing & IDR Act.

<b>QUESTION PAPER PATTERN</b>		
<b>SECTION – A</b>	<b>SECTION – B</b>	<b>SECTION – C</b>
10x1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3x10 = 30 Marks (Answer any three questions) One question from each unit

  
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Sem.	Course Code	Core-XII Computer Applications Practical –II (Tally & C++)	Total Marks: 100		Hours Per Week	Credits
IV	17UAGCP404		CIA: 40	ESE: 60	5	4

**Objective:** To impart the basic knowledge about the Tally and C++.

**Course outcome:**

On Completion of this course student will be able to

CO1 Prepare books of Accounts and balance sheet

CO2 Acquire skills in computerized accounting procedures.

CO3 Enhance the knowledge in C++.

CO4 Apply various Accounting formulas.

CO5 Develop and maintain Objects.

1. Problem to prepare Trading A/C and Balance sheet
2. Problem to prepare Trading P&L A/C and Balance Sheet
3. Problem to prepare Financial Statements
4. Problem to prepare Day Book & Financial Statements
5. Problem to prepare Trial Balance & Financial Statements
6. Problem to prepare Trial Balance, Cash Book & Financial Statements
7. Problem to prepare Trial Balance, Day Book, P&L A/C and Balance Sheet

The following Trial balance was extracted from the books of Mr. Arun on 31.03.2017.

Particulars	Debit	Credit
Capital		49,000
Drawings	4,000	
General expenses	5,680	
Buildings	32,000	
Stock (1.4.2016)	32,400	
Coal	4,480	
Wages	14,400	
Tax and insurance premium		
Debtors	12,560	
Creditors		5,760



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Discount	1,100	
Loan @ 6%		15,000
Moped	7,500	
Rent	500	
Apprentice premium		1,800
Commission received		2,640
Electricity charges	2,810	
Bills payable		7,700
Cash	160	
Bank over draft		6,600
Indian bank shares	5,000	
Sales		1,30,720
Purchases	93,550	
Interest on loans	450	
	<b>2,19,220</b>	<b>2,19,220</b>

Prepare Trading and Profit and Loss a/c for the year-ended 31.03.2017 and Balance sheet as on that date giving effect to the following adjustments.

1. Closing stock Rs. 47,000 as on 31.03.2017.
2. Six month interest due on loan Rs.450
3. Insurance premium prepaid Rs.230
4. Premium accrued but not yet received Rs. 200
5. Commission received in advance Rs. 340



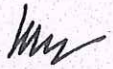
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## C++


- 1) Basic concepts - Object-Oriented Programming - Tokens, Control Structures- Functions in C++ - Nesting of Member Functions - Arrays within a Class - Friendly Functions.
- 2) Constructors and Destructors - Operator Overloading- Defining Operator Overloading - Inheritance Extending Classes: Defining Derived Classes - Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance.
- 3) Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
- 4) Program to calculate Economic Order Quantity (using nesting of member function).
- 5) Program to calculate simple Interest and compound Interest (using nested class).
- 6) Program to calculate net income of a family (using friend function in two classes)
- 7) Program to prepare cost sheet (using inheritance).

### Books for Reference:

- 1) Computerised Accounting using Tally.ERP 9 (English) 1 Edition-Sahaj Enterprises
- 2) E. Balagurusamy - OBJECT ORIENTED PROGRAMMING WITH C++ - Fourth Edition, Tata McGraw Hill Private Limited Publication - 2010.

  
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Sem.	Course Code	Allied - IV Strategic Management And Business Policy	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
IV	17UAGAT405				5	4

**Objective:**

To develop the objective of this course is to expose the students to the various strategic issues such as strategic management, formulation, implementation and evaluation

**Course outcome:**

On Completion of this course student will be able to

CO1 Demonstrate the basic concepts about strategic management and strategy tactics and describe the management forces, social responsibility and social audit.

CO2 Demonstrate the formulation that needs the classification points that need approaches makes in relation to value chain Analysis

CO3 Demonstrate the major approaches in BCG Matrix and corporate level generic strategies

CO4 Demonstrate the role of top management process and explain the key elements of a four routes of competitive advantages.

CO5 Demonstrate the strategic evaluation of quantitative and qualitative factors and process.

**UNIT: I**

Strategic management – concepts – difference between strategy and tactics – levels of strategy – strategic management process – Benefits – TQM and strategic Management process – social responsibility – social Audit

**UNIT: II**

Strategic formulation – corporate Mission and vision – need – formulation – objectives – classification – guidelines – goals features – types – Environmental scanning – need – approaches – SWOT Analysis – ETOP – Value chain Analysis – Porter's five force

**UNIT: III**

Strategic choice - Choice of strategy – BCG matrix – GE nine cell planning grid – corporate level generic strategies – stability, expansion, retrenchment and combination of strategies

**UNIT: IV**

Strategic Implementation – role of top management – strategic business unit – process – Approaches – resources allocation – factor approaches – Mc Kinney's 7'S frame work – strategic positioning – four routes to competitive advantages.



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**UNIT-V**

Strategic Evaluation - Importance - criteria - quantitative and qualitative factors - strategic control. Process - criteria - Types - essential features of effective evaluation and control system.


**Text Book:**

Kazmir. Azhar - Strategic Management and business policy, Tata McGraw-Hill - Publishing company limited, 3<sup>rd</sup> edition 2008, New Delhi


**Books for Reference:**

1. V.S.Ramasamy & S.Kumari, strategic planning formulation of corporate, Macmillan business books, New Delhi 1<sup>st</sup> edition reprint 2008.
2. M.s. Rameshkumar, strategic management, thakur publishers Chennai, edition 2014
3. P.K.Ghosh - Strategic planning and management, sultan chand & son's New Delhi, 12<sup>th</sup> edition reprint 2011
4. Francis cherunillam, strategic management, Himalaya publishing house, 4<sup>th</sup> revised edition, Mumbai, 2003.

QUESTION PAPER PATTERN		
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Sem.	Course Code	Skill Based Course II: Principles of Marketing	Total Marks: 75		Hours	Credits
			CIA: 20	ESE: 55	Per Week	
IV	17UAGST406				3	3

**Objective:**

To enable the students to acquire knowledge of marketing Functions, product Development, Advertising and Sales Promotion.

**Course Outcome:**

- On Completion of this course students will be able to
- CO1 To understand the basic concept of marketing.
- CO2 Gain exposure on development of new products and pricing
- CO3 Acquire knowledge on promotion strategies.
- CO4 Acquire knowledge on Advertising the products.
- CO5 Understand the various distribution channels.

**Unit – I**

Marketing : Introduction-- Evolution - Meaning and definition of market and marketing - Characteristics - Functions –Classification of market.

**Unit – II**

Product Development – New Product Planning and Development – Steps in New Product Development –Product Life Cycle – Product Line and Product Mix Strategies –Pricing – Objectives– Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

**Unit – III**

Sales promotion - Meaning and Definition - Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities - Types of Sales Promotion Programmes -Salesmanship and Personal Selling - Steps in selling - Importance of Salesmanship - Qualities of a good salesman

**Unit – IV**

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Elements of a Advertising copy - Objections against Advertisement copy - Media of Advertisement



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## Unit - V

Channel of distribution - Meaning - importance of distribution channel - Kinds of channel members - functions of middleman - factors influencing selection of distribution channel - types of distribution channels.


## Text Book:

R.S.N.Pillai and Bagavathi, Modern Marketing, S.Chand Publications 4<sup>th</sup> Edition, 2012.


## Books for Reference:

1. Gupta C.B, Essentials of Marketing, Sultan Chand & Sons, 3<sup>rd</sup> Edition, 2010.
2. Neeru Kapoor, Principles of Marketing, Prentice Hall Publishers, 1<sup>st</sup> Edition, 2014
3. Philip Kotler & Gary Armstrong, Pearson, Principles of Marketing, 12<sup>th</sup> Edition, 2008.

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 3 = 15 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	Non major Elective - II	Total Marks: 75	Hours Per Week	Credits
IV	17UAGNT407	Practical Auditing	ESE:75	2	2

**Objective:**

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

**Course Outcome:**

On Completion of this course student will be able to

CO1 Learn the role of auditing in business.

CO2 Understanding the steps involved in the audit of accounts and practical implementation of auditing in business world.

CO3 Possess knowledge on verification and valuation of various assets and liabilities.

CO4 Familiarise with provisions of the companies act relating to the appointment, conduct and liabilities of an auditor .

CO5 Understanding the fundamental audit concepts in Specialised Audit

**Unit I**

Auditing – Meaning – Objectives – Classification of Audit

**Unit II**

Internal Control – Internal check – Internal audit – Audit note book – Audit working paper – Audit programme

**Unit III**

Vouching – Verification and Valuation of Assets and Liabilities

**Unit IV**

Specialised Audits – Educational institutions, Hospitals, Hotels, Banking and Insurance companies.

**Unit V**

Company Auditor – Appointment – Qualification – Disqualification – Removal of Auditor – Audit Report – Duties, Powers and Liabilities of Auditors

**Text Book:**

B.N.Tandon, Practical Auditing, S.Chand Publishers, New Delhi, 2005



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**Books for References:**

1. Spicer & Pegler. Auditing. Mc Millan Publication. New Delhi, 2000.
2. Dinakar Pagare. Principles & Practice of Auditing. Sultan Chand & Sons. New Delhi, 2004.


**QUESTION PAPER PATTERN**

**SECTION – A**


**5 x 15 = 75 Marks**

Five questions (either or choice)

Two questions from each unit

  
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# **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 Thursday 21<sup>st</sup> February 2019

Department of Corporate Secretaryship with CA and Professional Accounting organized 'Screening videos - Exploring Entrepreneurs as a 'Best Practice' activity on 21.02.2019

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 and theoretical concepts needed to create their own entrepreneurial venture. They captured the entire process and made a video presentation for maximum of 12minutes. The video presentation was screened and the best videos were awarded.




EXPLORING ENTREPRENEUR  
VIDEO SCREENING  
21.02.2019




EXPLORING ENTREPRENEUR  
21.02.2019  
PG SEMINAR HALL

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

**Venue: PG Seminar Hall**

  
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## DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING

### INDUSTRIAL VISIT

### MYSORE SILK FACTORY, MYSORE

on Thursday 20th September 2018




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


To inculcate the understanding of production, Branding and Marketing among the students Industrial Visit was organised. Around 100 students and 5 Faculty members visited Mysore Silk Factory, Mysore on 20.09.2018. When the students entered the factory they were able to witness the entire process of weaving, right from the stage of cocoon to warping. The students were amazed to see the realtime process of theory put into practice, which gave them much more clarity in the concept. The students were introduced to dyeing unit, where they were exposed to the colour dyeing and drying process.



*Beneficiaries: 100 students from III B.Com (CS CA) & III B.Com (PA)*

*Venue: Mysore Silk Factory, Mysore*

  
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
& PROFESSIONAL ACCOUNTING**  
**BEST PRACTICE - MOCK TRADING**  
on Saturday 25<sup>th</sup> August 2018



Department of Corporate Secretaryship with CA and Professional Accounting conducted training session on Mock Trading as a 'Best Practice' activity on 25.08.2018 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 PA Students*

*Venue: PG seminar Hall*

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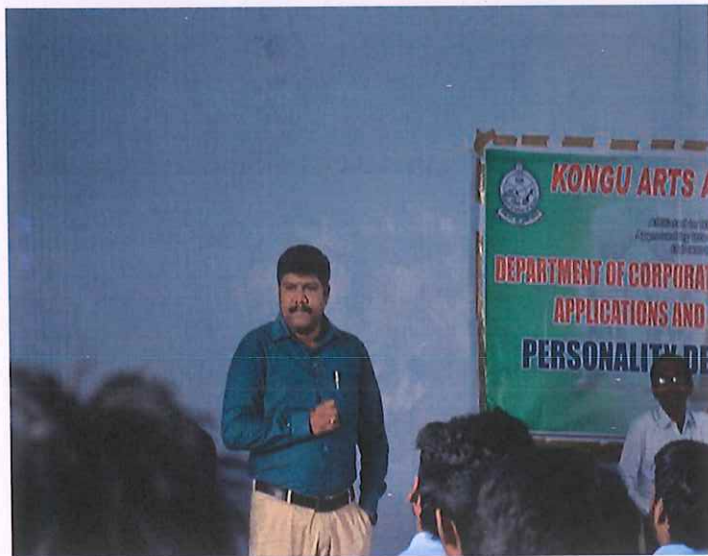
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**PERSONALITY DEVELOPMENT PROGRAMME**

**ON ASSERTIVE TRAITS AND COMMUNICATION SKILLS**

*on 23<sup>rd</sup> August & 14<sup>th</sup> September 2018 at 9.30 a.m*




Department of Corporate Secretaryship with CA and Professional Accounting conducted Personality Development Programme on “Assertive Traits and Communication Skills” on 23.08.2018 & 14.09.2018 for the students of III B.Com (PA) & III B.Com (CSCA) respectively.

Mr.M.Shanmugasundaram, Director, Phoenix Training Academy, Erode was the resource person. The objective of this PDP was to develop the students spiritually, to build self-confidence, to enhance self-esteem and to improve overall personality. The programme aimed at strengthening the relationships among students, reducing stress from conflicts and providing social support when facing difficult times and also grooming the students through sensitizing them about proper behavior, socially and professionally in both formal and informal circumstances.

**Beneficiaries: 91 students from III B.Com (PA) & III B.Com (CSCA)**

**Venue: Classroom**

  
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