



# **KONGU ARTS AND SCIENCE COLLEGE**

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

**ERODE – 638 107**

**PROGRAM NAME**

**B.Com. (Corporate  
Secretaryship) – CA**



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**2019-2020**



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# **SYLLABUS**

Sem.	Course Code	CORE PAPER – XIII COST ACCOUNTING	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAFCT501				6	4

**Objective:**

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

**Course outcome:**

On completion of this course the students will be able to

CO1 Remember the cost concepts and able to prepare cost sheets.

CO2 Understand various levels and able to find out value of closing stock after material issued.

CO3 Apply the methods of labour turnover and system of wage payment.

CO4 Analyse the allocation, apportionment and absorption methods.

CO5 Evaluate the contract and process accounts.

**UNIT – I**

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Characteristics of an ideal costing system. Elements of cost – cost classification – methods and types of cost – Preparation of cost sheet – Tenders.

**UNIT - II**

Materials – Objectives/Need for material control and techniques. Various levels – reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis. Stores control – types of stores. Methods of valuing materials issues – FIFO, LIFO, Simple Average and weighted average.



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**UNIT – III**

Labour – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method. Remuneration and Incentive – system of wage payment – time and piece rate – Taylor’s differential and Merricks’s multiple piece rate system, Halsey and Rowan plan.

**UNIT – IV**

Overhead – Classification of overhead – Allocation, apportionment and reapportionment. Primary and Secondary distribution summary. Absorption of overhead – Machine hour rate.

**UNIT - V**

Methods of costing - Contract costing - Features of Contract Accounts. Process costing – Features of process costing – Process losses – Waste, Scrap, Normal loss, Abnormal Loss and Abnormal Gain.

**Note : Distribution of marks: Theory - 20% and Problems- 80%**

**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, Revised Edition 2016.
2. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, Revised Edition 2017.

**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	Core XIV: Direct Taxes	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAFCT502				6	5

**Objective:**

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

**Course outcome:**

On completion of this course the students will be able to

- CO 1 Remember the scope of income of residents.
- CO 2 Understand the provisions relating to salary income and house property income.
- CO 3 Apply the provisions to evaluate business and professional income.
- CO 4 Analyze the deductions under gross total income.
- CO 5 Evaluate the aggregate income and tax liability of individual.

**UNIT I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**UNIT II**

Heads of Income: Income from Salaries – Income from House Property.

**UNIT III**

Profit and Gains of Business or Profession – Capital Gains

**UNIT IV**

Income from Other Sources– Deductions from Gross Total Income

**UNIT V**

Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability .

**NOTE:** Distribution of Marks between theory and problem shall be 20% and 80% respectively.

**TEXT BOOK**

V.P Gaur, D.B Narang, Puja Ghai, Rajeev Puri, “Income Tax Law and Practice” Kalyani Publishers, 2019, New Delhi.




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**BOOKS FOR REFERENCE**

1. T.S.Reddy, Y.Hari Prasad Reddy, "Income Tax Law and Practice", Margham Publications, 2019, Chennai.
2. Vinod K Singhania & Kapil Singhania, "Direct Taxes Law and Practice", Taxmann's Publications, 2019, New Delhi.
3. Dr H C Mehrotra & Dr S P Goyal "Income Tax Law and Accounts". Sahithya Bhawan Publications, 2019, Agra.
4. Dr R K Jain "Income tax Law and Practice", Sahithya Bhawan Publications, 2019, Agra.

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	Core XV:-	Total Marks:100		Hours per week	Credits
V	17UAFCT503	Industrial Law	CIA:25	ESE:75	5	4

**Objective:**

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

**Course Outcome:**

On Completion of this course students will able to

CO 1 Familiarize with the provisions relating to Factories Act.

CO 2 Understand the Industrial disputes and Authorities for Settlement.

CO 3 Acquire knowledge about the provisions for Wages and Bonus.

CO 4 Gain Knowledge on Distribution of Compensation.

CO 5 Gain exposure on benefits to employees.

**UNIT- I**

Factories Act, 1948: Definitions – Approval, licensing and registration of factories - Provisions relating to Health, Safety, Welfare, Working hours of Adults - Duties of Occupier - Powers of the inspectors.

**UNIT –II**

Industrial Disputes Act, 1947: Objects - Authorities for settlement - Strikes and Lockouts – Prohibition of strikes and Lockout- Lay-off and retrenchment - Transfer and Closing down of undertakings – Provisions relating to Lay-off, Retrenchment and Closure.

**UNIT- III**

Payment of Wages Act, 1936: Objects - Rules for payment of Wages - Deduction from wages - Maintenance of records and registers. Payment of Bonus Act, 1965: Objects - Eligibility for Bonus - Disqualification for Bonus - Determination of Bonus.



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**UNIT -IV**

The Employees Compensation Act, 1923: Definitions - Disablement - Types - Rules regarding employees Compensation - Amount of Compensation - Distribution of Compensation- Notice and claim.

**UNIT -V**

Employee's State Insurance Act, 1948: Objects - Employees State Insurance Corporation - Powers and Duties - Medical Benefit Council - Purposes of ESI Fund - Rate of contribution - Rules regarding contribution - Benefits to employees.


**Text book:**

N.D. Kapoor, Industrial Law, Sultan Chand & Sons, 14<sup>th</sup> Revised Edition 2011.


**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.

<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	ELECTIVE-I BUSINESS ENVIRONMENT	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75		
V	17UAFET507				5	4

### Objective

To enable the Students to understand updated the knowledge and lays down strong foundation for effective management of corporate and various aspects of International Business as well as Global Business environment.

### Course outcomes:

On completion of this course students will be able to

- CO 1. Remember the nature and scope of Environment.
- CO 2. Understand different strategy used in Business Environment
- CO 3. Apply the knowledge acquired on Policy Environment process.
- CO 4. Analyses the knowledge on placement and Global Environment Programme.
- CO 5. Evaluate the concept of FDI Environment.

### UNIT-I

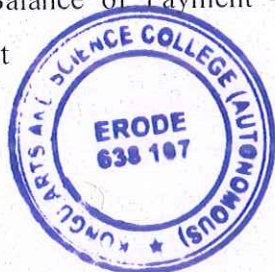
Business Environment – Meaning – Nature – Scope – Characteristics of contemporary business – Business objectives – critics of Business.


### UNIT-II

Technological environment – features – Impact – Management of Technology – Status of Technology in India – Nature of Economic Environment – Economic factors – NITI Aayog – Make in India – Economic Environment and Business – Cultural Environment – Nature – Dimensions – Impact – Culture and Business Environment.

### UNIT-III

New Economic Policy – Background to the New Policy – The second Generation Reforms – Decade after Reforms – NEP and Business – EXIT Policy – Argument against Exit Policy – Arguments for Exit Policy - Foreign Trade – Trade Policy 2009 to 2014 – Trade in service – Balance of Payment – Special Economic Zone – External sector and Business Environment



  
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#### UNIT-IV

Globalization of World Economy – Globalization of Business – Meaning and Dimensions – Features of Current Business – Stages of Business – Essential – Foreign Market – Pros and Cons of globalization – Policy Options – Globalization of Indian Business.

#### UNIT-V

FDI – Introduction – FDI in the World Economy – Horizontal Foreign Direct Investment – Vertical Foreign Direct Investment – Benefits and Advantages to Home and Host Countries – The Global Monetary System – The Foreign Exchange Market

#### Text Books:

1. K.Aswathappa – Essentials of Business Environment, 13<sup>th</sup> Edition 2016, Himalaya Publishing House Pvt.Ltd. Mumbai,


#### Books for Reference:

1. Francis Cherunilam- Business Environment, 24<sup>th</sup> Edition 2016, Himalaya Publishing House Pvt. Ltd.
2. C.B.Gupta – Business Environment, 3rd Edition 2007, Sultan chand & sons 3<sup>rd</sup> Edition 2007.
3. K.Aswathappa – International Business, 6th Edition 2015, McGraw Hill Education (India) Private Limited, New Delhi

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
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	Skill Based -3 ENTREPRENEURIAL DEVELOPMENT	Total Marks :75		Hours Per Week	Credits
			CIA : 20	ESE :55		
V	17UAFST508				3	3

**Objective:**

To enable the students acquire knowledge of entrepreneurship and the students should have understand EDP, Project management and financial support to Entrepreneurship Development.

**COURSE OUTCOME**

On completion of this course, Students will be able to

- CO 1. Remember the characteristics and functions of Entrepreneurship.
- CO 2. Understand the concepts of Project Management.
- CO 3. Apply the Growth of Entrepreneurship Development Programmes.
- CO 4. Analyze the Project formulation and preparation of a project Report.
- CO 5. Evaluate the source of Institutional finance supporting projects.

**UNIT – I**

EDP - Meaning – Characteristics – Function – Types of Entrepreneurship- Economic Development


**UNIT – II**

Project Management – Meaning of Project – Concepts – Categories – Objectives – Product life cycle phases – Characteristics of a Project – Project Manager – Role and Responsibility of Manager.

**UNIT – III**

Growth – Factors Affecting Entrepreneurship – Economic and Non- Economic factors – Entrepreneurship Development Programmes – Need – Objectives – Course Contents – Phases – Evaluation of EDPs – Creativity – Self -efficiency- locus of control – risk taking – leadership – Communication.



  
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**UNIT – IV**

Project Identification – Selection – Project Formulation – Project Preparation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project report.

**UNIT – V**

Source of Finance for a Project – Institutional Finance Supporting Projects – Project evaluation – Objectives – Types – Method.

**TEXT BOOK:**


1) S.S.Khanka, Entrepreneurial Development, 4<sup>th</sup> Edition 2010, Sultan Chand & sons, New Delhi.


**BOOKS FOR REFERENCE:**

- 1) S.L.Gupta, Arun mittal Entrepreneurship Development, 1<sup>st</sup> Edition – 2011, International book House P.Ltd. New Delhi.
- 2) Vasant Desai – Dynamics of Entrepreneurial Development and Management – 4<sup>th</sup> revised Edition, Himalaya Publishing houses – Mumbai.

<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 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	Core XVII:- Management Accounting	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75		
VI	17UAFCT601				6	4

### Objective

To acquaint the students with the Concepts and techniques of Management Accounting that facilitate for Managerial Decision Making.

### Course Outcome

On Completion of this Course, Students will be able to

CO1 Understand the Management accounting concepts and its purpose

CO2 Analyse the various types of ratios

CO3 Evaluate the Concept of working capital.

CO4 Remember the marginal costing techniques.

CO5 Apply the knowledge acquired for preparation of Budgets.

### UNIT –I

Management Accounting – Objectives and Scope – Relationship among Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting – Tools of management accounting.


### UNIT –II

Ratio Analysis – Steps in Ratio Analysis – Importance of Ratio Analysis – Nature – Limitations – Classifications of Ratios – Solvency Ratios -Short term(liquidity and turnover ratios) - Profitability Ratios

### UNIT – III

Working Capital –Kinds and Sources of Working Capital - Statement of Working Capital Requirements and its Computations -Difference between Funds flow statement and Cash Flow statement – Preparation of Funds Flow Statement and Cash Flow statement(AS 3).



  
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**UNIT – IV**

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

**UNIT – V**

Budgeting – objectives of Budgeting – Essentials of Budgetary Control – Classifications of Budgets – Merits and Limitations – Purchase Budget - Cash Budget - Production Budget– Sales Budget – Master Budget - Fixed Budget - Flexible Budget.

**Note : Distribution of marks: Theory - 20% and Problems - 80%**

**Text Book**


S.N.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, 17<sup>th</sup> Edition Reprint 2018.


**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.

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



  
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Sem	Course Code	Core XVIII:- Indirect Taxes	Total Marks :100		Hours Per Week	Credits
			CIA : 25	ESE :75		
VI	17UAFCT602				6	4

**Objective**

To aware the students about various indirect taxes levied on goods and services.

**Course Outcome**

At the end of the course, students will be able to

- CO 1 Remember the nature of taxation system in India.
- CO 2 Understand the strength, threats, opportunities and challenges of GST
- CO 3 Apply the GST law comprehensively in a concise manner.
- CO 4 Analyze the liabilities and input tax credit adjustments in filing GST returns
- CO 5 Evaluate the e-way bills in a clear and lucid manner.

**UNIT I**

Taxation and Tax System In India: Definition of Tax – Features of tax – Canons of Taxation – Characteristics of Good Tax System in India – Distinguish between direct and indirect taxes- Indirect taxes levied by Central Government and State Governments- Goods and Service Tax (GST): History of GST- Dimensions of GST – GST Bills – Difference between previous tax structure and GST- SWOC of GST in India - Types of GST in India – CGST, SGST, IGST and UTGST – GST rates.

**UNIT II**

Supply under GST: meaning of supply - scope of supply - supply in the course of business - time of supply – value of supply - procedure for maintenance of records - furnishing of returns - provisions relating to outward and inward supplies- Provisions relating to levy and collection of GST- Mixed supply – composite supply – aggregate turnover.

**UNIT III**

Input tax credit – eligibility and conditions for availing input tax credit- exempt supplies- Apportionment of credit and blocked credits - refund of un-utilised input credit tax – Transfer of ITC- Export and Import of Services – Export and Import of Goods – Zero rated supply – refund of taxes in case of zero rated supply.



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#### UNIT IV

Persons liable for registration – Persons exempt from registration – Notified category of persons – compulsory registration – procedure for registration – procedure for issuance of registration certificate - suo moto registration - cancellation of registration. – Assessment and audit - furnishing of returns- provisions relating to refund of tax – E-way bill: Issue of e-way bill-generating e-way bills – E-way bill format and its provisions.

#### UNIT V

Customs Act 1962 – Levy and collection of Custom Duty – Appointment of Customs Officer - Detection and Prevention of Illegal Imports and Exports – Valuation of Goods – Imports and Export procedures – Exemptions from Customs Duty – Remission and abatement – Clearance of Goods for Home Consumption.

#### Text Book

T S Reddy and Y Hari Prasad Reddy, Business Taxation, Margham Publications, 2019, Chennai.


#### Books for Reference

1. Dr P K Sinha & Dr Sachin u Chavan, Indirect Taxation, Everest Publishing House, 2019, Pune.
2. CA Kamal Garg, Indirect tax Laws, Pooja Law Publishing co., Publications , 2018, New Delhi.
3. Dr. N. K. Jha , CA Baijul Anand Mehta, CA Nishesh Vilekar, Taxation-Indirect taxes - I 2019, Himalaya Publishing House, 2017, New Delhi.
4. V S Datey & Vineeth Sodhani, Indirect Tax Law, Taxmann's Publication, 2019, New Delhi.

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	Core XIX:- Economic and other Legislations	Total Marks :100		Hours Per Week	Credits
VI	17UAFCT603		CIA : 25	ESE :75	5	4

**Objective:**

To develop the skills of students in the legal framework of economic and other related legislations.

**Course Outcome:**

- On completion of this course the students will be able to
- CO1 Remember the concepts of prevention of money laundering
  - CO2 Understand the provisions of Essential commodities Act
  - CO3 Gain exposure on transfer of property laws
  - CO4 Familiarize with Stamp Act provisions
  - CO5 Evaluate and understand the provisions relating to registration of property.

**UNIT-I**

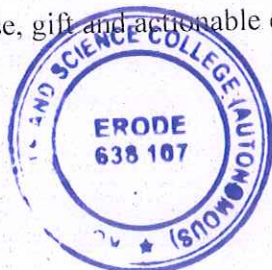
The Prevention of Money Laundering Act, 2002 – Concepts and Definitions – Process, Impact and Prevention of Money Laundering – Adjudicating Authority - Obligations of RBI and financial Institutions – RBI guidelines on KYC, AML and CFT.

**UNIT-II**

The Essential Commodities Act, 1955 – Object and Scope - Essential Commodities – Powers of Central Government regarding Essential Commodities – Nature of Order Passed under the Act - Seizure and Confiscation of Essential Commodities – Sale of the Confiscated Commodity – Appeal against confiscation order.

**UNIT-III**

The Transfer of Property Act 1882 - Definitions – Types of properties –Movable and Immovable Property – Rules relating to Transfer of Property – Properties which cannot be transferred – Rules against Perpetuity – Doctrine of Lis Pendens – Provisions relating to sale, Mortgage, charge, lease, gift and actionable claims.



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#### UNIT-IV

The Indian Stamp Act 1899 – Methods of stamping – Consequences of non-stamping and under stamping – Impounding of instruments – determination of stamp duty payable – adjudication – allowances and refund – penal provisions – E- stamp.

#### UNIT-V

Registration Act 1908- registration-Compulsory and optional – time and place of registration – consequences of non-registration –description of property – miscellaneous provisions.

#### Text Book:

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


#### Books for Reference:

1. ICSI Study Material, Economic and Labour Laws, 2015.
2. A.M.Satarwad: Mulla on the Transfer of property Act 1882, N.M.Tripathy Private Ltd Bombay.

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	Elective - III: Investment Management	Total Marks: 100		Hours Per Week	Credits
VI	17UAFET609		CIA: 25	ESE: 75	5	4

### Objective

To enable the students to acquire basic knowledge of various investment concepts.

### Course Outcome

On Completion of this Course, Students will be able to:

- CO1 Gain knowledge of investments.
- CO2 Analyze the various kinds of risk and returns of investments.
- CO3 Familiarize with various investment alternatives.
- CO4 Evaluate the process of portfolio management.
- CO5 Gain exposure on portfolio selection and revision.

### UNIT I

Investment – Features and Importance of Investment – Factors Favourable for Investment – Investment Media – Investment Decision Process – Qualities for Successful Investment.

### UNIT II

Risk – Types – Returns of Investment – Measurement of Returns – Fundamental Analysis – Economical Analysis – Industrial Analysis – Company Analysis – Technical Analysis.


### UNIT III

Investment Alternatives – Investor Classification – Types of Investment Alternatives – Security Form of Financial Assets – Non-Security Form of Financial Assets - Venture Capital – Importance of Venture Capital – Merchant Banking – Functions and Types of Merchant Banking.

### UNIT IV

Portfolio Investment Process – Basic Principles – Needs and Importance of Portfolio – Types of Portfolio – Portfolio Management – Portfolio Management Policies – Portfolio Analysis – Markovitz Theory – Efficient Market Theory – Sharpe Ideal Index.



  
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## UNIT V

Portfolio Selection – Traditional Portfolio Building – Capital Market Theory – International Diversification – Techniques of Portfolio Revision – Performance Measurements of Managed Portfolios.

### Text Book


Preeti Singh, Investment Management, Himalaya Publishing House, 19th Revised Edition 2017.


### Books for Reference

1. V.K. Bhalla, Investment Management, S.Chand Publishing., 18<sup>th</sup> Edition 2013.
2. Gordon J. Alexander, William F. Sharpe, Jeffery V. Bailey, Fundamentals of Investments, Prentice Hall.
3. Jack Clark Francis, Investment: Analysis and Management, McGraw Hill.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
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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Dr. N. RAMAN  
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Sem.	Course Code	Skill Based Course 4:Practical Auditing	Total Marks: 75		Hours Per Week	Credits
VI	17UAFST610		CIA: 20	ESE: 55	3	3

**Objective:**

To enable the students to understand the concepts, principles and practical approach of auditing.

**Course Outcome**

On completion of this course, students will be able to

CO 1 Identify the responsibilities of auditor and the purpose of audit.

CO 2 Perceive the theoretical knowledge of audit planning.

CO 3 Gain Exposure to audit environment and specialized audits.

CO 4 Comprehend knowledge of verification and Valuation of Balance sheet items.

CO 5 Exposure to Investigation and audit.

**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 programme – Advantages of Audit programme– 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.



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**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.

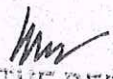
**Text Book:**

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. Kama! Gupta, Auditing, Tata Megraw hill Publications, Edition 2012.

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 3 = 15 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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# **KONGU ARTS AND SCIENCE COLLEGE**

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**ERODE – 638 107**

# **ACTIVITIES**



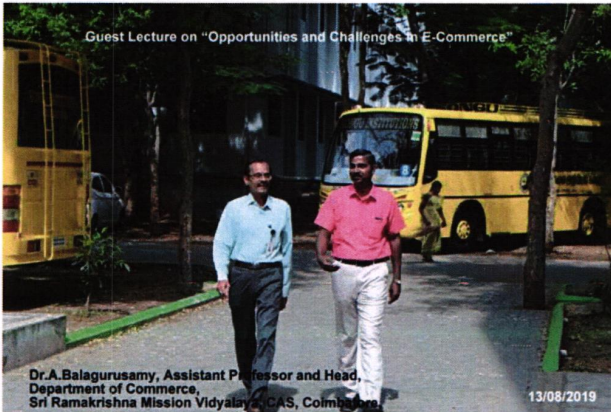


**KONGU ARTS AND SCIENCE COLLEGE, ERODE - 638 107**  
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**GUEST LECTURE ON  
OPPORTUNITIES AND CHALLENGES IN E-COMMERCE**

*on Tuesday 13<sup>th</sup> August 2019 at 10.A.M*



Guest Lecture on "Opportunities and Challenges in E-Commerce"

Dr.A.Balagurusamy, Assistant Professor and Head,  
Department of Commerce,  
Sri Ramakrishna Mission Vidyalaya, CAS, Coimbatore

13/08/2019



Guest Lecture on "Opportunities and Challenges in E-Commerce"

13.08.2019

Dr.A.Balagurusamy,  
Assistant Professor and Head,  
Department of Commerce,  
Sri Ramakrishna Mission Vidyalaya,  
CAS, Coimbatore



Guest Lecture on "Opportunities and Challenges in E-Commerce"

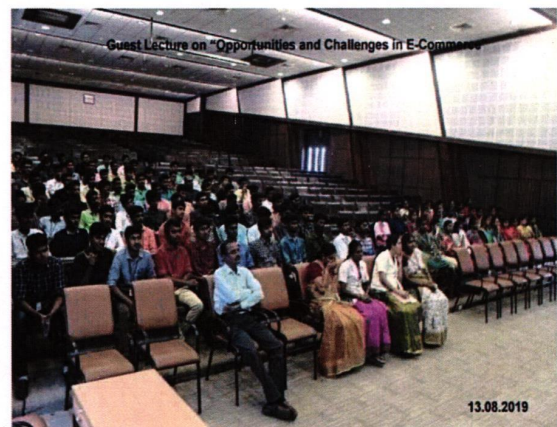
13/08/2019

Dr.A.Balagurusamy,  
Assistant Professor and Head,  
Department of Commerce,  
Sri Ramakrishna Mission Vidyalaya, CAS, Coimbatore

Department of Corporate Secretaryship with CA and Professional Accounting organized a Guest lecture on Opportunities and Challenges in e-Commerce on 13.08.2019 at U.V.Swaminatha Iyer Arangam.

The Resource Person for this programme was Dr. A. Balagurusamy, Assistant Professor and Head, Department of Commerce, Sri Ramakrishna Mission Vidyalaya College of Arts and Science, Coimbatore. The aim of this Lecture is to explore the status of e-commerce in India. It also encompasses the challenges and opportunities of e-commerce in India in the perspective of the global economy. He also elucidated the trends in E-commerce and the various challenges faced.

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



Guest Lecture on "Opportunities and Challenges in E-Commerce"

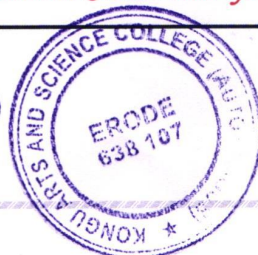
13.08.2019

**Beneficiaries: 115 students from II B.COM (CS CA) & III B.COM (CS CA)**

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

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NANJANAPURAM, ERODE - 638 107.**



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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**  
**BEST PRACTICE – EXPLORING ENTREPRENEURS – SCREENING VIDEOS**  
on Friday 07<sup>th</sup> February 2020




Department of Corporate Secretaryship with CA and Professional Accounting organized 'Screening videos - Exploring Entrepreneurs' as a best practice activity on 07.02.2020


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 12mins. The video presentation was screened and the best videos were awarded with shields. All the participants received certificates.

**Beneficiaries: 222 students from III B.Com (CS CA) and III B.Com (PA) Students**

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

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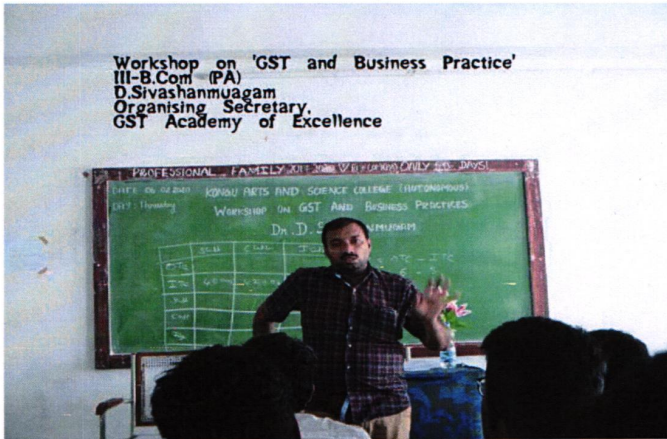
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

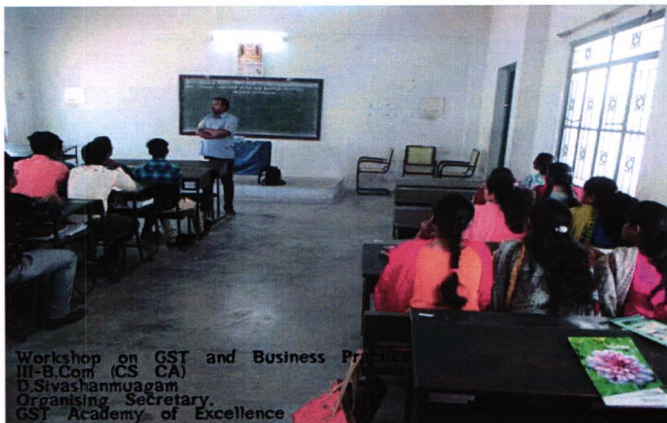
**WORKSHOP ON**

**GST AND BUSINESS PRACTICES**

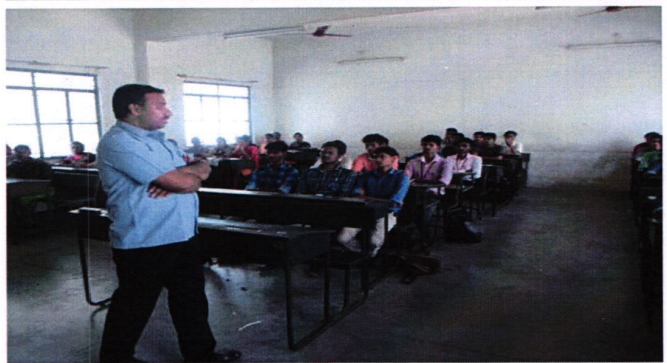
on Monday & Thursday 3<sup>rd</sup> & 6<sup>th</sup> February 2020 AT 10.A.M



Workshop on 'GST and Business Practice'  
III-B.Com (PA)  
D.Sivashanmugam  
Organising Secretary,  
GST Academy of Excellence



Workshop on GST and Business Practice  
III-B.Com (CS CA)  
D.Sivashanmugam  
Organising Secretary,  
GST Academy of Excellence



Department of Corporate Secretaryship with CA and Professional Accounting organized a workshop on GST and Business Practices on 03.02.2020 & 06.02.2020

The Resource Person for this programme was Mr.D.Sivashanmugam, organizing Secretary of GST Academy of excellence. He elucidated the Indian system of taxation of Goods and Services - fundamentals and related Act with practical business process in GST. He also provided a practical training on accounting methods and process of GST law and variety of returns need 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.



**Beneficiaries: 107 students from III B.COM (PA) & III B.COM (CS CA)**  
**Venue: Classroom**

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

**INDUSTRIAL VISIT**

**MYSORE SANDAL SOAP INDUSTRY, MYSORE**

*on Thursday 22<sup>nd</sup> August 2019*


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 Sandal Soap Industry, Mysore on 22.08.2019. The students were welcomed at the nice little museum which depicts a historical perspective of the organization along with show casing its wide range of products. The briefing was followed by a visit to the shop floor where the entire process of production of soap takes place. The students enjoyed and learnt a lot from the people involved in the production arena.




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

*Venue: Mysore Sandal Soap Industry, Mysore*

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

**BEST PRACTICE - MOCK TRADING**  
on Wednesday 28<sup>th</sup> August 2019 at 10.30 p.m.

Department of Corporate Secretaryship with CA and Professional Accounting conducted training session on Mock trading as a best practice activity on 28.08.2019 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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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
 AND PROFESSIONAL ACCOUNTING**

**ASSOCIATION INAUGURATION &  
 PROFESSIONAL COURSE AWARENESS PROGRAMME**

on Wednesday 3<sup>rd</sup> July 2019 at 10.00 a.m.

**KONGU ARTS AND SCIENCE COLLEGE**  
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**ERODE 638 107**  
 Department of Corporate Secretaryship with CA  
 and Professional Accounting

The Management, Correspondent, Principal, Faculty & Students  
 Cordially invite you to the  
**Association Inauguration &  
 Professional Courses Awareness Programme**

Thiru. A.K. ILANGO  
 Correspondent, KASC  
 has kindly consented to deliver the Presidential Address

Dr. N. RAMAN  
 Principal, KASC  
 has affably acceded to felicitate the gathering

CS (Dr).R.MAHESWARAN  
 Chairman, ICSI – Coimbatore Chapter &  
 VP – Finance & Infrastructure  
 Coimbatore Hitech Infrastructure Private Limited  
 has graciously consented to deliver the Inaugural Address  
 and Consented to promote CS Profession

CMA. K.RAVINDRAN  
 Chairman, ICAI (CMA)  
 Coimbatore Chapter

CMA .R.GOPAL  
 Chairman, ICAI (CMA)  
 Erode Chapter

have affably acceded to orate on CA and CMA Professions

Date : 03.07.2019                      Time : 10.00 A.M  
 Venue : U.V.Swaminatha Iyer Arangam

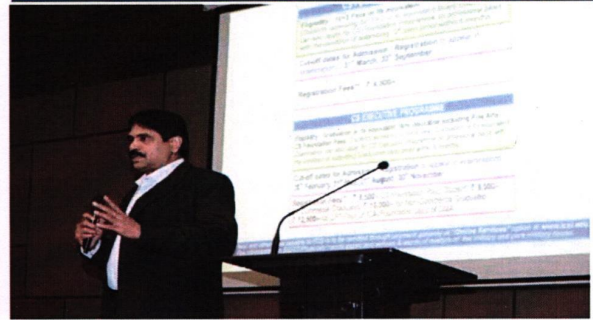
**KONGU**  
*Learning is Real*

Department of Corporate Secretaryship with CA and Professional Accounting inaugurated the Association Activities for the academic year 2019-2020 on 03/07/2019.

Dr.K.K.A.Alaguappan, Associate Professor & Head, welcomed the gathering and also he inducted the student Office Bearers.

CS (Dr) R.Maheswaran,Chairman, ICSI – Coimbatore Chapter & VP – Finance & Infrastructure Coimbatore Hitech Infrastructure Private Limited, CMA.K.Ravindran, Chairman, ICAI (CMA), Coimbatore Chapter and CMA.R.Gopal, Chairman, ICAI (CMA), Erode Chapter were the resource persons. The aim of this programme is to make the students aware of the professions CA, CS and CMA. He explained the methodology to pursue the course. He also limelighted the opportunities for Company Secretary.

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



**Beneficiaries: 640 students**  
**Venue: U.V.Swaminatha Iyer Arangam**

*M.R.*  
 HEAD OF THE DEPARTMENT  
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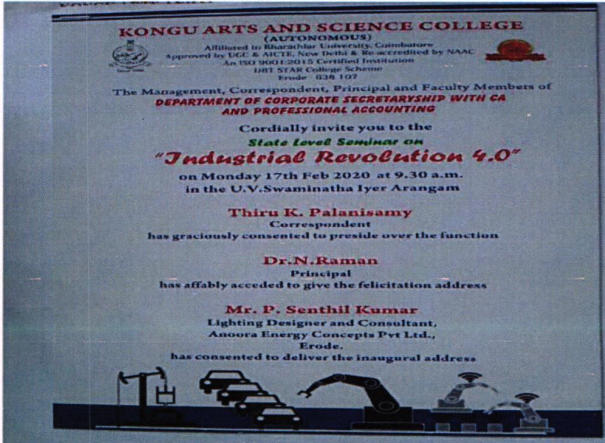
*N.R.*  
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**DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA  
AND PROFESSIONAL ACCOUNTING**

**STATE LEVEL SEMINAR ON  
INDUSTRIAL REVOLUTION 4.0**  
on Monday 17<sup>th</sup> February 2020 at 10.00 A.M



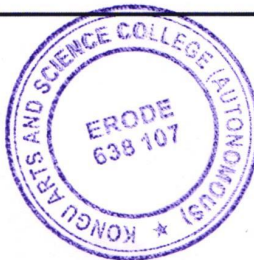
Department of Corporate Secretaryship with CA and Professional Accounting organized a State Level Seminar on Industrial Revolution 4.0 on 17.02.2020.

Mr.P.Senthil Kumar, Lighting Designer and Consultant, Anooora Energy Concepts Pvt Ltd., Erode delivered the inaugural address. Technical Session – I was addressed by Dr.S. Senbaganathan, Assistant Professor of Commerce, Raja Doraisingam Govt. Arts College, Sivagangai on the topic Business Transformation For Sustainability and Progression. Technical Session – II was addressed by Mr. S. Aravindan, Director – Sales and Marketing, Aosta Software Technologies, Coimbatore on the topic Technology Disruption In Industries. The queries of the participants were clarified at the end of the programme.



**Beneficiaries: 488 students**  
**Venue: U.V.Swaminatha Iyer Arangam**

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