

Nallamuthu Gounder

Mahalingam College, Pollachi

B.Com - Professional Accounting



VALUE ADDED COURSE - 2021-2022



AUDITING TECHNIQUES

Career for Auditing Professionals

- Government.
- Finance and Insurance.
- Public Sector Undertaking (PSUs)
- Accounting, Tax Preparation
- Bookkeeping and Payroll Services
- Management Consultancy

VISION

- To Create an Auditing Professionals

For Admissions: Dr.S.B.Gayathri – 9842862347; Dr.N.Sumathi - 8973003967



Ms.J.Madhubala– 9750797279

B.COM (PROFESSIONAL ACCOUNTING)
VALUE ADDED COURSE: AUDITING TECHNIQUES – 19UPAV02

OBJECTIVES

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Course Outcomes

K1	CO1	To remember the auditing concepts and role of auditing in society.
K2	CO2	To understand the material business risk in accordance with auditing standards.
K3	CO3	To apply the fundamental auditing concepts.
K4	CO4	To review auditing issues and current developments in auditing theory and practice.

Mapping with Programme Outcomes

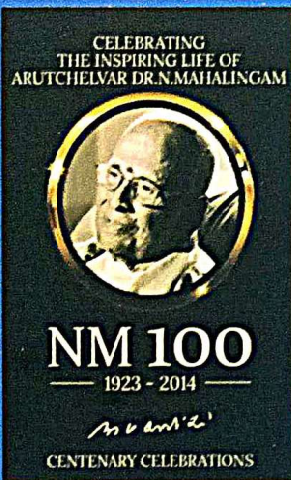
CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S	
CO2	H	M	H	S	M	
CO3	M	L	S	M	M	
CO4	M	H	H	H	H	

UNIT – I	Introduction: Meaning - Objectives - Types of Audit, Internal Audit -Audit Process: Audit Programme - Audit and book - working papers and evidence - Preparation before commencing of Audit.
UNIT – II	Internal Check System: Routine Checking - Internal Check and Test Checking - Internal Control- Vouching - Verification of Assets and Liabilities
UNIT – III	Company audit: Appointment of an auditor – Powers - Duties and Liabilities. Divisible Profits and Dividend - Auditor's report: Cleaned and Qualified report- Investigation- Financial audit of Banking Companies, Educational - Non Profit Institutions and Insurance Companies.

S- Strong; H-High; M-Medium; L-Low.




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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. SWBEKA . V

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

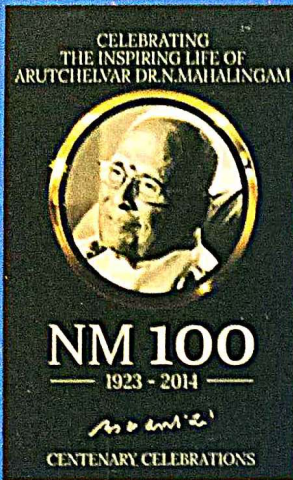
secured a mark of 80 out of 100

S B Dey
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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Value Added Course

This is to certify that Mr./Ms. SWASTHIKAA . R

of B.Com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 87 out of 100

S. B. Dany
COURSE TEACHER

M. M.
DEAN - ACADEMIC

H. S.
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

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Value Added Course



This is to certify that Mr./Ms. SRUTHI .V

of B.Com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

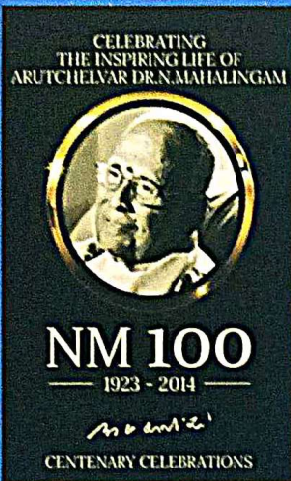
secured a mark of 79 out of 100

S.B. Dey
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. SRI GAYATHRI . S

of B.com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 81 out of 100

S.B. Dey
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

CELEBRATING
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Arutchi Elvar
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Value Added Course



This is to certify that Mr./Ms. SIVASELVI .K

of B.Com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

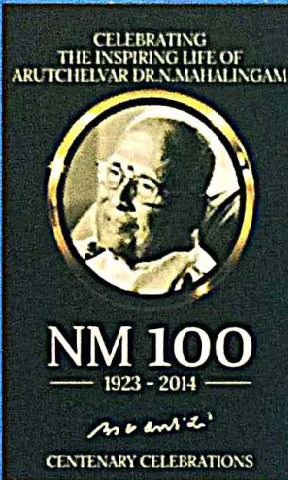
secured a mark of 76 out of 100

S.B. Senthil
COURSE TEACHER

M. M. M.
DEAN - ACADEMIC

K. S.
IQAC CO-ORDINATOR

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PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. SHRI NITHI.C.S

of B.com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

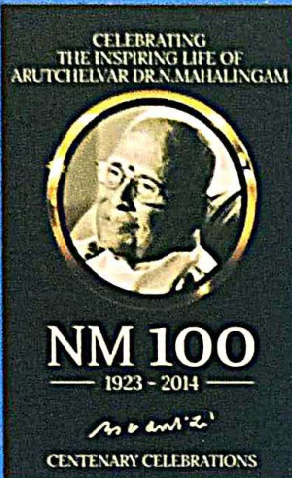
secured a mark of 83 out of 100

S.B. Dey
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. SHRI HARNI.P

of B.com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 62 out of 100

S.B. Dey
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

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Value Added Course



This is to certify that Mr./Ms. SATHYA PRIYA .S

of B.Com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 78 out of 100

S B Dey
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

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Value Added Course

This is to certify that Mr./Ms. RITHUVARSHINI

of B.Com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 81 out of 100

S.B. Remya
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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Value Added Course



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EXCELLENCE

This is to certify that Mr./Ms. PRAKANYAA.S.S.

of B.com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

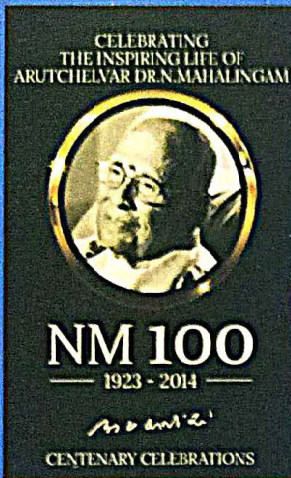
secured a mark of 79 out of 100

S.B. Dey
COURSE TEACHER

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PRINCIPAL



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Value Added Course

This is to certify that Mr./Ms. MEGHA S.B.

of B.com (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 84 out of 100

S/B Danyt
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

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EXCELLENCE

Value Added Course

This is to certify that Mr./Ms. MANICKALAKSHMI .V

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 68 out of 100

S/B Danyt
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC-CO-ORDINATOR

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PRINCIPAL

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Value Added Course

This is to certify that Mr./Ms. MADHUNITHA . D

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

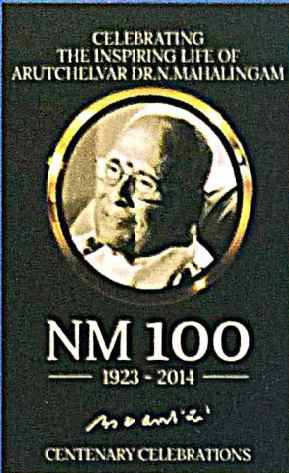
secured a mark of 60 out of 100

S. B. Daye
COURSE TEACHER

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IQAC CO-ORDINATOR

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Value Added Course

This is to certify that Mr./Ms. KOVADHARSHINI . M

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 71 out of 100

S. I. S. Day
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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Value Added Course



This is to certify that Mr./Ms. JOTHI SHREE . S

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entitled Auditing Techniques and

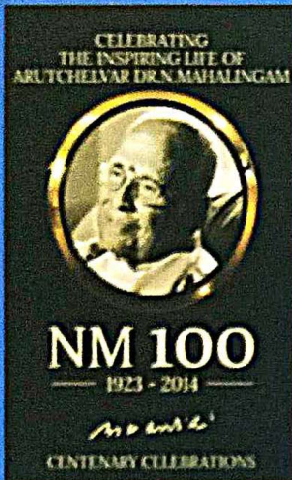
secured a mark of 63 out of 100

S B Day
COURSE TEACHER

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IQAC CO-ORDINATOR

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PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. JENIFFER LOTUS . K

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

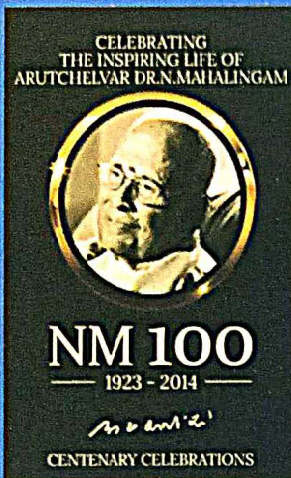
secured a mark of 70 out of 100

S. B. Dey
COURSE TEACHER

A. M.
DEAN - ACADEMIC

G. S.
IQAC CO-ORDINATOR

J. S.
PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. HARINI . M

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 77 out of 100

S. B. Daye
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

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Value Added Course



This is to certify that Mr./Ms. Gayathri . K.T

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

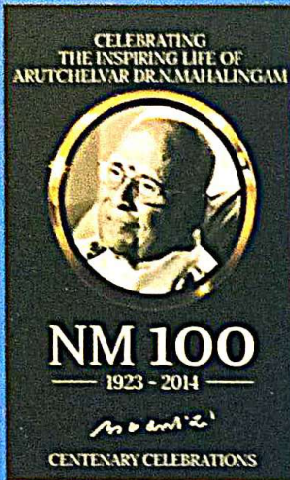
secured a mark of 76 out of 100

S B Day
COURSE TEACHER

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DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL



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Value Added Course

This is to certify that Mr./Ms. DRISHNI . S
of B.COM (Professional Accounting) department
has successfully completed a Value Added Course
entitled Auditing Techniques and
secured a mark of 70 out of 100

S. B. Dey
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

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Centenary Celebrations

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Value Added Course

This is to certify that Mr./Ms. DIVYADHARSHINI, J.K.

of B.COM (Professional Accounting) department

has successfully completed a Value Added Course

entitled Auditing Techniques and

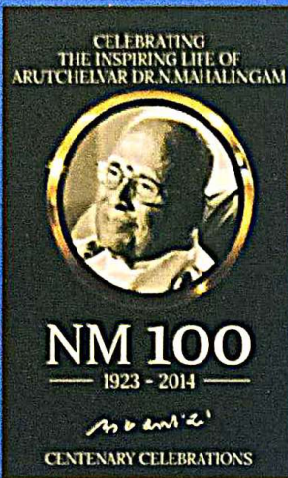
secured a mark of 56 out of 100

S. B. Dey
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. DHAKSHITHA.M

of B.COM - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 64 out of 100

S. B. Sangeetha
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

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Arutche!

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Value Added Course

This is to certify that Mr./Ms. DEVADHARSHINI . B

of B.COM Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 70 out of 100

S/B Dany
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

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PRINCIPAL

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Value Added Course



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entitled Auditing Techniques and

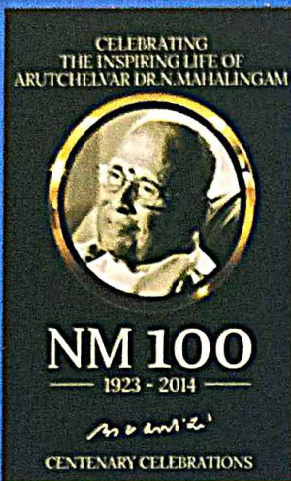
secured a mark of 68 out of 100

S/B Day
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



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Value Added Course

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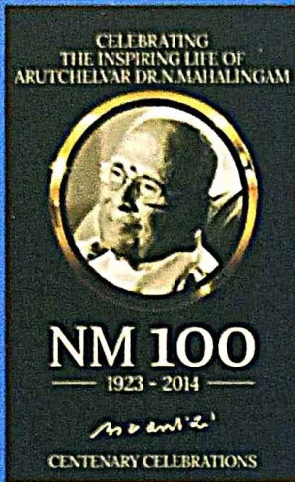
secured a mark of 59 out of 100

S. B. S. S.
COURSE TEACHER

M. S. S.
DEAN - ACADEMIC

S. S.
IQAC CO-ORDINATOR

S. S.
PRINCIPAL



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Value Added Course

This is to certify that Mr./Ms. BARATHY

of B.COM - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 66 out of 100

[Signature]
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

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IQAC CO-ORDINATOR

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PRINCIPAL

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Value Added Course

This is to certify that Mr./Ms. AYESHA . M

of B.COM Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 76 out of 100

S B Day
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

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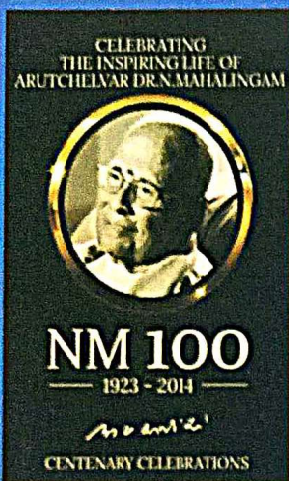
secured a mark of 67 out of 100

S B Dayar
COURSE TEACHER

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IQAC CO-ORDINATOR

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Value Added Course



This is to certify that Mr./Ms. AARTHI . S.R

of B.COM - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 57 out of 100

S. B. Day

COURSE TEACHER

M. R. R. R.

DEAN - ACADEMIC

R. R. R.

IQAC CO-ORDINATOR

[Signature]

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This is to certify that Mr./Ms. YOKESH . C

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

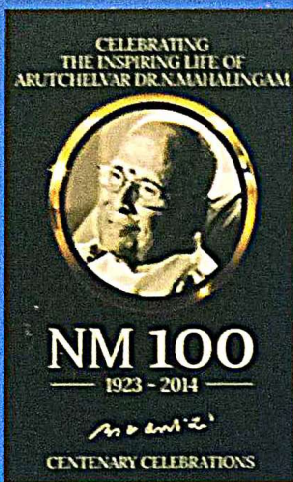
secured a mark of 70 out of 100

D. Paul
COURSE TEACHER

M. Ramesh
DEAN - ACADEMIC

A. J. S.
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



NGM COLLEGE

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Ranked 72nd among Colleges in India by MHRD - NIRF
Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. VINOTH VARSAN S.K.

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

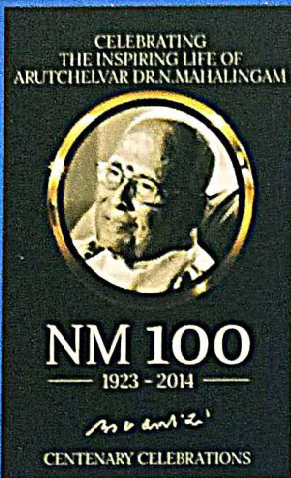
secured a mark of 74 out of 100

J. Paul
COURSE TEACHER

M. M. M.
DEAN - ACADEMIC

J. S.
IQAC CO-ORDINATOR

A. M.
PRINCIPAL



CERTIFICATE OF COMPLETION



NGM COLLEGE

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Ranked 72nd among Colleges in India by MHRD - NIRF
Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. VINOTH KUMAR . M

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

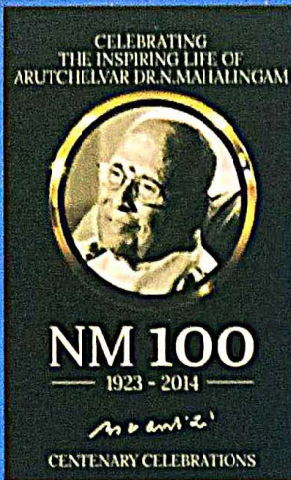
secured a mark of 65 out of 100

S. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



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(Autonomous), Pollachi

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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. VIJAYA RAGHAVAN . B

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

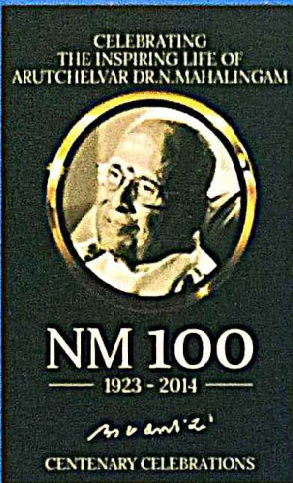
secured a mark of 68 out of 100

J. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



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Value Added Course

This is to certify that Mr./Ms. VIGNESH. M. S

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

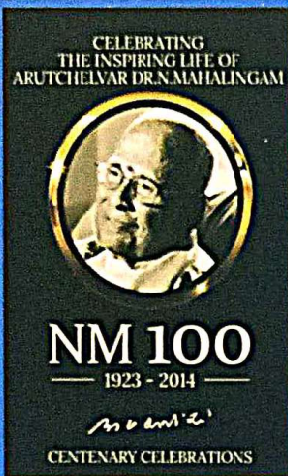
secured a mark of 60 out of 100

S. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



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Value Added Course



This is to certify that Mr./Ms. THILIPPANRAJA . M

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

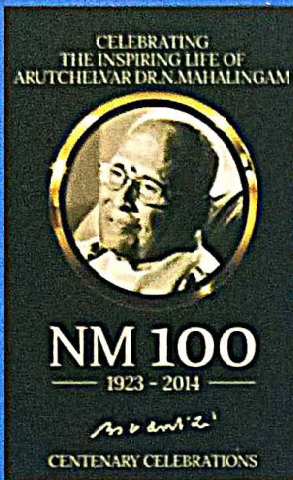
secured a mark of 55 out of 100

D. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



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Value Added Course

This is to certify that Mr./Ms. SURYAKUMAR . S

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

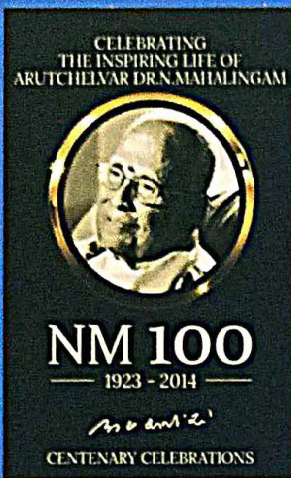
secured a mark of 69 out of 100

[Signature]
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. SHANU PRAJAN . S

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 53 out of 100

P. Padma
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHELVAR DR.N.MAIALINGAM



NM 100
1923 - 2014

CENTENARY CELEBRATIONS

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Value Added Course



This is to certify that Mr./Ms. SENTHILNATHAN.K

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

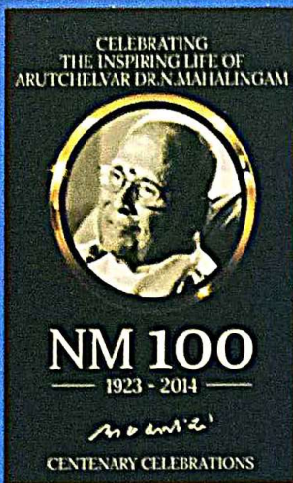
secured a mark of 64 out of 100

COURSE TEACHER

DEAN - ACADEMIC

IQAC CO-ORDINATOR

PRINCIPAL



CERTIFICATE OF COMPLETION



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(Autonomous), Pollachi

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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. SABAREESWARAN. S

of B.com - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 69 out of 100

S. Paul
COURSE TEACHER

M. R. R. R.
DEAN - ACADEMIC

IQAC CO-ORDINATOR

Principal
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHIELVAR DR.N.MAHALINGAM



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Centenary Celebrations

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Value Added Course

This is to certify that Mr./Ms. RAVI BHARATHI . K

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 54 out of 100

J. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTHELVAR DR.N. MAHALINGAM



NM 100
1923 - 2014

ArutHELVAR
CENTENARY CELEBRATIONS

CERTIFICATE OF COMPLETION



NGM COLLEGE

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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. RAHULKRISHNA . A

of B.COM - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 76 out of 100

D. P. Paul
COURSE TEACHER

B. B. B.
DEAN - ACADEMIC

IQAC CO-ORDINATOR

Principal
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHIGALAR DR. N. MAHALINGAM



NM 100

1923 - 2014

Centenary Celebrations

CERTIFICATE OF COMPLETION



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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. PRANESH. R. K.

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

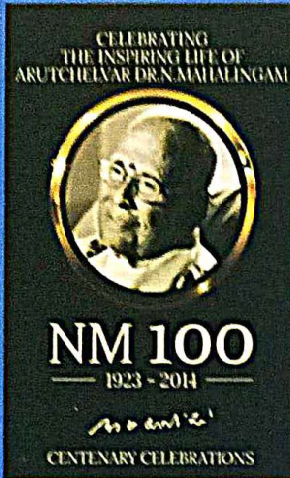
secured a mark of 50 out of 100

J. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. NISHAR.A

of B.COM - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 67 out of 100

P. Paul
COURSE TEACHER

M. Arum
DEAN - ACADEMIC

IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTHIELVAR DR. N. MAHALINGAM



NM 100
1923 - 2014

As a result
CENTENARY CELEBRATIONS

CERTIFICATE OF COMPLETION



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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. NANDEESWARAN. AA

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 66 out of 100

P. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTHELVAR DR.N.MAHALINGAM



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1923 - 2014

ArutHELVAR
CENTENARY CELEBRATIONS

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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. MOHANRAJ . S

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

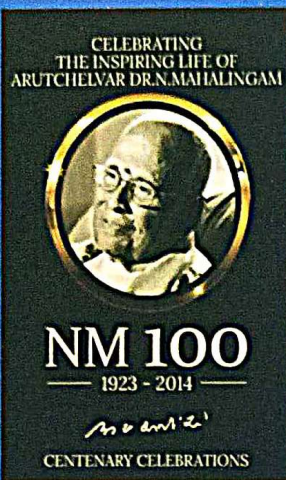
secured a mark of 83 out of 100

J. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. MANOJ A.V

of B.com - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 81 out of 100

J. Paul
COURSE TEACHER

A. M. S.
DEAN - ACADEMIC

IQAC CO-ORDINATOR

Principal
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTHIELVAR DR.N.MAHALINGAM



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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. MAHESH SHANKAR . J

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 50 out of 100

J. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTHELVAR DR.N.MAHALINGAM



NM 100
1923 - 2014

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CENTENARY CELEBRATIONS

CERTIFICATE OF COMPLETION



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Ranked 72nd among Colleges in India by MHRD - NIRF
Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. KUPPUSAMY. S

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 51 out of 100

S. Paul
COURSE TEACHER

M. Ramesh
DEAN - ACADEMIC

IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHI ELVAR DR. N. MAHALINGAM



NM 100
1923 - 2014

Arutchi Elvar
CENTENARY CELEBRATIONS

CERTIFICATE OF COMPLETION



NGM COLLEGE

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Ranked 72nd among Colleges in India by MHRD - NIRF
Affiliated to Bharathiar University, Coimbatore.

Value Added Course



EXPANSION WITH
EXCELLENCE

This is to certify that Mr./Ms. INBASEKAR. V

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

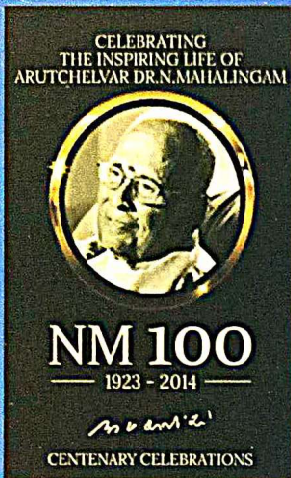
secured a mark of 67 out of 100

J. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



NGM COLLEGE

(Autonomous), Pollachi

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Ranked 72nd among Colleges in India by MHRD - NIRF
Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. HEMANTH B.V

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 53 out of 100

P. Paul

COURSE TEACHER

[Signature]

DEAN - ACADEMIC

IQAC CO-ORDINATOR

[Signature]

PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHELVAR DR.N.MAHALINGAM



NM 100
1923 - 2014

CENTENARY CELEBRATIONS

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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. HARIPRASANTH. V

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 52 out of 100

J. Paul

COURSE TEACHER

[Signature]

DEAN - ACADEMIC

IQAC CO-ORDINATOR

[Signature]

PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHELVAR DR.N.MAHALINGAM



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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. GROWTHAM . N

of B.com - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

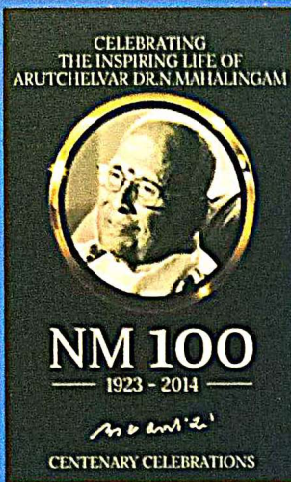
secured a mark of 54 out of 100

[Signature]
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL



CERTIFICATE OF COMPLETION



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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. GOKULRAJ. R.

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 50 out of 100

P. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHI ELVAR DRN. MAHALINGAM



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CENTENARY CELEBRATIONS

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Affiliated to Bharathiar University, Coimbatore.



Value Added Course

This is to certify that Mr./Ms. DHARMASASTHA. S

of B.com. Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 57 out of 100

P. Pradeep
COURSE TEACHER

Dr. N. S. Narayana
DEAN - ACADEMIC

IQAC CO-ORDINATOR

Dr. M. S. Narayana
PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHIYAR DR. N. MAHALINGAM



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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



EXPANSION WITH
EXCELLENCE

This is to certify that Mr./Ms. ASHRAFUL / ASHIK. I-I

of B.com - Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 72 out of 100

P. Paul

COURSE TEACHER

[Signature]

DEAN - ACADEMIC

IQAC CO-ORDINATOR

[Signature]

PRINCIPAL

CELEBRATING
THE INSPIRING LIFE OF
ARUTCHELVAR DR. N. MAHALINGAM



NM 100
1923 - 2014

Arut Selva
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Ranked 72nd among Colleges in India by MHRD - NIRF
Affiliated to Bharathiar University, Coimbatore.



EXPANSION WITH
EXCELLENCE

Value Added Course

This is to certify that Mr./Ms. CHANDRADITHYA.VS

of B.COM- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 59 out of 100

P. Paal

COURSE TEACHER

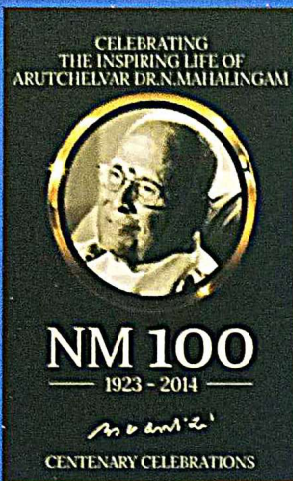
M. M. M.

DEAN - ACADEMIC

[Signature]

IQAC CO-ORDINATOR

PRINCIPAL



CERTIFICATE OF COMPLETION



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(Autonomous), Pollachi

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Affiliated to Bharathiar University, Coimbatore.

Value Added Course



This is to certify that Mr./Ms. DHARANEESH.S

of B.com- Professional Accounting department

has successfully completed a Value Added Course

entitled Auditing Techniques and

secured a mark of 82 out of 100

P. Paul
COURSE TEACHER

[Signature]
DEAN - ACADEMIC

[Signature]
IQAC CO-ORDINATOR

[Signature]
PRINCIPAL