Submitted to

Kongunadu Arts and Science College (Autonomous),

Coimbatore - 641 029,

in partial fulfillmentof the requirements for the award of the degree of

### **B.Com with Professional Accounting**

Submitted by

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Under the guidance of

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# PG & RESEARCH DEPARTMENT OF COMMERCE & DEPARTMENT OF COMMERCE WITH PA KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS) [Re-accredited by NAAC with 'A' Grade 3.64 CGPA (3<sup>rd</sup> Cycle)] College of Excellence (UGC)

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