

ANNEXURE – I
Paper-I
SYLLABUS FOR EXAMINATION (CBT Method)

**Fundamentals of Financial Accounting Cost Accounting Taxation and other_Laws
(Intermediate Standard)**

CODE NO:433

UNIT-I: ACCOUNTING

- a) Accounting Standards (old) 2,10,12 and 16
- b) Accounting for Cooperative Societies
- c) Branch and Departmental Accounts (including foreign branches)
- d) Accounting for non-profit organisations and incomplete records
- e) Computerised Accounting System

UNIT-II:AUDITING

- a) Nature and scope and significance of auditing
- b) Audit Engagement, Audit Programme, Audit working papers, Audit note book audit evidence and audit report
- c) Internal check, internal control and internal audit – industry specific
- d) Auditing of difference types of undertaking – education, hospitals, cooperative societies, trusts, municipalities

UNIT-III: FINANCIAL MANAGEMENT

- a) Meaning – objectives – scope of financial management
- b) Tools for Financial Analysis – Ratio, Cash flow analysis
- c) Analysis and Interpretation of Financial Statements
- d) Investment decisions – ARR, Pay back, NPV, IRR, PI e) Cost of Capital Structure and Leverages f) Working Capital Management – Financing – Cash, Inventory, Receivables and Payables

UNIT-IV: DIRECT TAXATION

- a) Heads of Income and Computation of Total Income under various heads
- b) TDS/TCS/Advance Tax
- c) Taxation as applicable to Government undertaking and Cooperative Societies.

UNIT-V: INDIRECT TAXATION

- a) Canons of Taxation
- b) Goods and Services Tax (GST)
 - a. CGST-SGST-IGST-Cess
 - b. Registration – Supply – Time of Supply – Value of Supply – Place of Supply – Input tax credit – Reverse Charge Mechanism (RCM) – Payment of Taxes.
- c) Filing of GST periodic returns

UNIT-VI: COMMERCIAL LAW, INDUSTRIAL LAW & COMPANY LAW

- a) Indian Contract Act
- b) Sale of Goods Act
- c) Negotiable Instrument Act
- d) Factories Act, Payment of Gratuity Act
- e) Employees Provident Fund Act 1952

- f) Employees State Insurance Act 1948
- g) Payment of Bonus Act 1965, Minimum Wages Act 1948
- h) Tamil Nadu Tender Transparency Act, 1998

UNIT-VII : COST ACCOUNTING: PRIME COST AND OVERHEADS

- a) Material Cost
 - a. Purchase procedures, ledgers and forms (MRN, GRN etc.)
 - b. Inventory levels management
 - c. Stores ledger under FIFO, Weighted average, retail price
 - d. Physical stock taking and inventory reconciliation
 - e. Wastage and shortage
- b) Labour
 - a. Remuneration methods
 - b. Measuring production and productivity
 - c. Incentive Schemes: Halsey, Rowan, Taylor
 - d. Labour Turnover
- c) Overhead
 - a. Cost grouping, allocation and apportionment
 - b. Treatment of under and over absorption
 - c. Machine hour rate computation

UNIT-VIII: COST ACCOUNTING: BOOKKEEPING AND METHODS

- a) Costing accounting records, Ledgers, Cost statements
- b) Items excluded from cost and normal and abnormal, terms /cost
- c) Integral accounts
- d) Reconciliation of cost accounting records with financial accounts
- e) Process, job, contract, and Batch costing
- f) Service costing: hospital, transport, hotel etc.

UNIT-IX: COST ACCOUNTING: TECHNIQUES

- a) Marginal costing
 - a. CVP analysis
 - b. Break even point and Margin of safety
 - c. Break even chart
 - d. Cost indifference point
 - e. Key factor analysis
- b) Standard costing and variance analysis
 - a. Material
 - b. Labour
 - c. Variable Overheads
 - d. Fixed Overheads
 - e. Sales variances
 - f. Sales margin variances

UNIT - X: BUDGET AND BUDGETARY CONTROL

- a) Concepts, Types of Budgets
- b) Budgetary Control Vs Standard Costing
- c) Advantages and Limitations
- d) Preparation of Various Budgets
- e) Zero Base Budgeting

**Financial Cost Accountancy
(PG Degree Standard)**

CODE NO:434

UNIT – I: ACCOUNTING

- Accounting Standards – GAAP - AS - applicability, interpretation, scope and compliance- IFRS- Ind AS 2, 10, 115, 16, 21, 20, 23, 37 & 38.
- Company Accounts - Presentation of Financial Statements as per Schedule III of Companies Act 2013 - Statement of Profit or Loss, Balance Sheet, Change in Equity, Cash flow statement • Accounting of Banking, Electricity and Insurance Companies
- Accounting for Cooperative Societies
- Branch and Departmental Accounts (including foreign branches)
- Accounting for non-profit organisations and incomplete records
- Computerised Accounting System (ERP features and advantages)

UNIT – II: AUDITING

- Nature and scope and significance of auditing
- Audit Engagement, Audit Programme, Audit working papers , Audit note book audit evidence and audit report
- Internal check, internal control and internal audit- industry specific
- Reporting requirements of under companies act - report vs certificate, contents of the report and qualifications in the report.
- Cost audit and Secretarial audit
- Auditing of different types of undertaking - education, hospitals, cooperative societies, trusts.

UNIT – III: FINANCIAL MANAGEMENT

- Meaning-objectives -scope of financial management
- Sources of Funds- Introduction of Financial Markets- Capital & Money Markets
- Tools for Financial Analysis - Ratio, Funds flow analysis, Cash flow analysis
- Cost of Capital, Capital Structure and Leverages
- Working Capital Management- Financing - Cash, Inventory, Receivables and Payables
- Capital Budgeting.
- Risk Management - risk measurement- risk analysis- Value at Risk(VAR)- Capital Adequacy Norms & Income Recognition Norms (NPA) in NBFCs.

UNIT – IV: TAXATION

- Direct Taxation- Residential Status- Heads of Income and Computation of Total Income under various heads- assessment of income of different persons - TDS/TCS/Advance Tax- Income Computation and Disclosure standards (Basic Concepts only) - Taxation as applicable to Government undertaking and Cooperative Societies. Due dates and compliances. Effects of non compliance and penalty. Tax audit provisions under I.T. Act
- Indirect Taxation- Canons of Taxation- Customs Law - Goods and Services Tax (GST) - CGST-SGST-IGST- Cess- Registration - SupplyTime of Supply- Value of Supply- Place of Supply- E-Invoicing, E-Way Bill,Input tax credit- Reverse Charge Mechanism (RCM) - Payment of Taxes, Penalties.

UNIT – V: COMMERCIAL LAW, INDUSTRIAL LAW & COMPANY LAW

- MSMED Act 2006.
- Laws and Regulations relating to Cyber Security and Data Protection.
- Factories Act
- Payment of Gratuity Act
- Employees Provident Fund Act 1952

- Employees State Insurance Act 1948
- Payment of Bonus Act 1965
- Minimum Wages Act 1948
- Companies Act 2013-Promotion - Formation and related procedures - Types - Appointment and duties of Directors, Loans and Deposits, CSR, Salient features of Insolvency and Bankruptcy Code.

UNIT – VI: MANAGEMENT ACCOUNTING

Introduction to Management Accounting - Relationship between Management accounting and cost accounting- Decision Making tools
 Analysis and Interpretation of Financial Statements
 Learning Curve - concepts and its application

UNIT – VII: Cost Management

- Life Cycle costing
- Target Costing
- Kaizen Costing
- Value analysis and Engineering
- Throughput Costing
- Business Process Re-engineering
- Back flush costing
- Activity Based Costing (ABC).

UNIT – VIII: DECISION MAKING TECHNIQUES

- Marginal Costing - CVP analysis - Profit Volume Graph- Decision involving alternative choices - Make or Buy; Evaluation of Orders; Multiple scarce: Product sales
- Pricing Decisions - New Product pricing- use of costs in pricing - sensitivity analysis - monopoly pricing- competitive pricing- Transfer pricing - Costing of Service Sectors
- Variance Analysis and Reporting- Material, Labour, Overheads, Turnover and Profit.

UNIT – IX: PERFORMANCE EVALUATION & IMPROVEMENT TOOLS

- Balanced Score Card
- Supply Chain Management
- Key Performance Indicators (KPI) like ROI, Economic Value Added (EVA).
- Bench Marking
- Six sigma, Statistical Quality Control
- Plan-Do-Check Action
- Management Information Systems (MIS)
- Total Productivity Management (TPM) and Total Quality Management (TQM)
- SWOT analysis
- Profitability Analysis.

UNIT – X: BUSINESS VALUATION

- Meaning of Value, Valuation and Business Valuation
- Valuation Methods - Non Discounted cash flow method- Discounted Cash Flow Method- Free Cashflow Method, Net Present Value Method (NPV)- Profitability Index Method (PI) - Internal Rate of Return Method (IRR)
- Valuation of Inventory
- Valuation of Investments
- Valuation of Intangibles
- Valuation of Human Resources
- Valuation of Equity

Paper-II
SYLLABUS FOR EXAMINATION (CBT Method)

PART - A

TAMIL ELIGIBILITY TEST (SSLC STANDARD)
கட்டாய தமிழ்மொழி தகுதித் தேர்விற்கான பாடத்திட்டம்
(கொள்குறி வினாவிற்கான தலைப்புகள்)
பத்தாம் வகுப்பு தரம்

1. பிரித்தெழுதுதல் / சேர்த்தெழுதுதல்.
2. எதிர்ச்சொல்லை எடுத்தெழுதுதல்.
3. பொருந்தாச் சொல்லைக் கண்டறிதல்.
4. பிழை திருத்தம் (i) சந்திப்பிழையை நீக்குதல் (ii) மரபுப் பிழைகள், வழுவச் சொற்களை நீக்குதல் / பிறமொழிச் சொற்களை நீக்குதல்.
5. ஆங்கிலச் சொல்லுக்கு நேரான தமிழ்ச் சொல்லை அறிதல்.
6. ஒலி மற்றும் பொருள் வேறுபாடறிந்து சரியான பொருளையறிதல்.
7. ஒரு பொருள் தரும் பல சொற்கள்.
8. வேர்ச்சொல்லைத் தேர்வு செய்தல்.
9. வேர்ச்சொல்லைக் கொடுத்து / வினைமுற்று, வினையெச்சம், வினையாலணையும் பெயர், தொழிற்பெயரை, உருவாக்கல்.
10. அகர வரிசைப்படி சொற்களை சீர் செய்தல்.
11. சொற்களை ஒழுங்குப்படுத்தி சொற்றொடராக்குதல்.
12. இருவினைகளின் பொருள் வேறுபாடு அறிதல்.
(எ.கா.) குவிந்து-குவித்து
13. விடைக்கேற்ற வினாவைத் தேர்ந்தெடுத்தல்.
14. எவ்வகை வாக்கியம் என க்கண்டெழுதுதல் - தன்வினை, பிறவினை, செய்வினை, செயப்பாட்டு வினை வாக்கியங்களைக் கண்டெழுதுதல்.
15. உவமையால் விளக்கப்பெறும் பொருத்தமான பொருளைத் தேர்ந்தெழுதுதல்
16. அலுவல்சார்ந்த சொற்கள் (கலைச்சொல்)
17. விடைவகைகள்.
18. பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச் சொற்களைக் கண்டறிதல்
(எ.கா.) கோல்டுபிஸ்கட் - தங்கக்கட்டி.
19. ஊர்ப் பெயர்களின் மருஉவை எழுதுக (எ.கா.) தஞ்சாவூர் - தஞ்சை
20. நிறுத்தற்குறிகளை அறிதல்.

21. பேச்சு வழக்கு, எழுத்து வழக்கு (வாரான் - வருகிறான்).
22. சொற்களை இணைத்து புதிய சொல் உருவாக்கல்.
23. பொருத்தமான காலம் அமைத்தல்
(இறந்தகாலம், நிகழ்காலம், எதிர்காலம்).
24. சரியான வினாச் சொல்லைத் தேர்ந்தெடு.
25. சரியான இணைப்புச் சொல்
(எனவே, ஏனெனில், ஆகையால், அதனால், அதுபோல).
26. அடைப்புக்குள் உள்ள சொல்லைத் தகுந்த இடத்தில் சேர்க்க.
27. இருபொருள் தருக.
28. குறில் - நெடில் மாற்றம், பொருள் வேறுபாடு.
29. கூற்று, காரணம் - சரியா? தவறா?
30. கலைச்சொற்களை அறிதல் :-
எ.கா.- Artificial Intelligence - செயற்கை நுண்ணறிவு
Super Computer - மீத்திறன் கணினி
31. பொருத்தமான பொருளைத் தெரிவு செய்தல்
32. சொற்களின் கூட்டுப் பெயர்கள் (எ.கா.) புல் - புற்கள்
33. சரியான தொடரைத் தேர்ந்தெடுத்தல்
34. பிழை திருத்துதல் (ஒரு-ஓர்)
35. சொல் - பொருள் - பொருத்துக
36. ஒருமை-பன்மை பிழை
37. பத்தியிலிருந்து வினாவிற்கான சரியான விடையைத் தேர்ந்தெடு.

Paper-II**PART - B****GENERAL STUDIES (DEGREE STANDARD)****CODE NO.003****UNIT-I: GENERAL SCIENCE**

- (i) Scientific Knowledge and Scientific Temper - Power of Reasoning - Rote Learning vs Conceptual Learning - Science as a tool to understand the past, present and future.
- (ii) Nature of Universe - General Scientific Laws - Mechanics - Properties of Matter, Force, Motion and Energy - Everyday application of the Basic Principles of Mechanics, Electricity and Magnetism, Light, Sound, Heat, Nuclear Physics, Laser, Electronics and Communications.
- (iii) Elements and Compounds, Acids, Bases, Salts, Petroleum Products, Fertilisers, Pesticides.
- (iv) Main concepts of Life Science, Classification of Living Organisms, Evolution, Genetics, Physiology, Nutrition, Health and Hygiene, Human Diseases.
- (v) Environment and Ecology.

UNIT-II: CURRENT EVENTS

- (i) History - Latest diary of events - National symbols - Profile of States - Eminent personalities and places in news - Sports-Books and authors.
- (ii) Polity - Political parties and political system in India-Public awareness and General administration- Welfare oriented Government schemes and their utility, Problems in Public Delivery Systems.
- (iii) Geography-Geographical landmarks.
- (iv) Economics-Current socio-economic issues.
- (v) Science-Latest inventions in Science and Technology.
- (vi) Prominent Personalities in various spheres - Arts, Science, Literature and Philosophy.

UNIT-III: GEOGRAPHY OF INDIA

- (i) Location – Physical features - Monsoon, Rainfall, Weather and Climate - Water Resources - Rivers in India - Soil, Minerals and Natural Resources - Forest and Wildlife - Agricultural pattern.
- (ii) Transport -Communication.
- (iii) Social Geography – Population density and distribution- Racial, Linguistic Groups and Major Tribes.
- (iv) Natural calamity – Disaster Management – Environmental pollution: Reasons and preventive measures – Climate change – Green energy.

UNIT-IV: HISTORY AND CULTURE OF INDIA

- (i) Indus Valley Civilization - Guptas, Delhi Sultans, Mughals and Marathas - Age of Vijayanagaram and Bahmani Kingdoms - South Indian History.
- (ii) Change and Continuity in the Socio - Cultural History of India.
- (iii) Characteristics of Indian Culture, Unity in Diversity –Race, Language, Custom.
- (iv) India as a Secular State, Social Harmony.

UNIT-V: INDIAN POLITY

- (i) Constitution of India - Preamble to the Constitution- Salient features of the Constitution- Union, State and Union Territory.
- (ii) Citizenship, Fundamental Rights, Fundamental Duties, Directive Principles of State Policy.
- (iii) Union Executive, Union Legislature – State Executive, State Legislature – Local Governments, Panchayat Raj.
- (iv) Spirit of Federalism: Centre-State Relationships.
- (v) Election - Judiciary in India – Rule of Law.
- (vi) Corruption in Public Life – Anti-corruption measures – Lokpal and Lok Ayukta - Right to Information- Empowerment of Women-Consumer Protection Forums, Human Rights Charter.

UNIT-VI: INDIAN ECONOMY

- (i) Nature of Indian Economy – Five year plan models - an assessment – Planning Commission and Niti Ayog.
- (ii) Sources of revenue – Reserve Bank of India – Fiscal Policy and Monetary Policy - Finance Commission – Resource sharing between Union and State Governments - Goods and Services Tax.
- (iii) Structure of Indian Economy and Employment Generation, Land Reforms and Agriculture - Application of Science and Technology in Agriculture - Industrial growth - Rural Welfare Oriented Programmes – Social Problems – Population, Education, Health, Employment, Poverty.

UNIT-VII: INDIAN NATIONAL MOVEMENT

- (i) National Renaissance –Early uprising against British rule - Indian National Congress - Emergence of leaders –B.R.Ambedkar, Bhagat Singh, Bharathiar, V.O. Chidambaranar Jawaharlal Nehru, Kamarajar, Mahatma Gandhi, Maulana Abul Kalam Azad, Thanthai Periyar, Rajaji, Subash Chandra Bose, Rabindranath Tagore and others.
- (ii) Different modes of Agitation: Growth of Satyagraha and Militant Movements.
- (iii) Communalism and Partition.

UNIT-VIII: History, Culture, Heritage and Socio-Political Movements in Tamil Nadu

- (i) History of Tamil Society, related Archaeological discoveries, Tamil Literature from Sangam Age till contemporary times.
- (ii) Thirukkural :
 - (a) Significance as a Secular Literature
 - (b) Relevance to Everyday Life
 - (c) Impact of Thirukkural on Humanity
 - (d) Thirukkural and Universal Values - Equality, Humanism, etc
 - (e) Relevance to Socio-Politico-Economic affairs
 - (f) Philosophical content in Thirukkural
- (iii) Role of Tamil Nadu in freedom struggle - Early agitations against British Rule - Role of women in freedom struggle.
- (iv) Evolution of 19th and 20th Century Socio - Political Movements in Tamil Nadu - Justice Party, Growth of Rationalism - Self Respect Movement, Dravidian Movement and Principles underlying both these Movements, Contributions of Thanthai Periyar and Perarignar Anna.

UNIT-IX: Development Administration in Tamil Nadu

- (i) Human Development Indicators in Tamil Nadu and a comparative assessment across the Country – Impact of Social Reform Movements in the Socio - Economic Development of Tamil Nadu.
- (ii) Political parties and Welfare schemes for various sections of people – Rationale behind Reservation Policy and access to Social Resources - Economic trends in Tamil Nadu – Role and impact of social welfare schemes in the Socio-Economic Development of Tamil Nadu.
- (iii) Social Justice and Social Harmony as the Cornerstones of Socio-Economic Development.
- (iv) Education and Health Systems in Tamil Nadu.
- (v) Geography of Tamil Nadu and its impact on Economic growth.
- (vi) Achievements of Tamil Nadu in various fields.
- (vii) e-Governance in Tamil Nadu.

UNIT-X: APTITUDE AND MENTAL ABILITY

- (i) Simplification – Percentage - Highest Common Factor (HCF) - Lowest Common Multiple (LCM).
- (ii) Ratio and Proportion.
- (iii) Simple interest - Compound interest - Area - Volume - Time and Work.
- (iv) Logical Reasoning - Puzzles-Dice - Visual Reasoning - Alpha numeric Reasoning – Number Series.