REGULATIONS AND SYLLABUS

FOR

POST GRADUATE DIPLOMA IN URBAN FINANCIAL ACCOUNTING
AND MANAGEMENT

Offered by

BHARATHIAR UNIVERSITY, COIMBATORE

FROM 2009-2010

Under the

CENTRE FOR COLLABORATION OF
INDUSTRY AND INSTITUTIONS (CCII)
COLLABORATIVE PROGRAMME
Regulation and Syllabus

POST GRADUATE DIPLOMA IN URBAN FINANCIAL ACCOUNTING AND MANAGEMENT

1. Description of the course/Objective of the course

Participants completing Post Graduate Diploma in Urban Financial Accounting and Management will be equipped with in-depth knowledge in Urban Financial Accounting and Management apart from usual Management skills encompassing Ethics, Communication and Management concepts.

2. Eligibility for admission

Candidates for admission to the Post Graduate Diploma in Urban Financial Accounting and Management course shall have passed degree in any discipline and an employee of urban sector. He should have a minimum work experience of one year in the urban sector.

3. Duration of the course

a. The duration of the course shall be for a period of one year. The number of contact classes shall be 360 including field study, survey, demonstration, expose visits, practicals etc., Examinations will be conducted at the end of the year for the respective subjects.

b. The medium of instruction and examination for all the papers shall be English/ Tamil.

4. Course of study

The Course of study shall contain the subjects as defined in Section -6.

5. Examination Scheme

<table>
<thead>
<tr>
<th>S. No</th>
<th>Paper Code</th>
<th>Paper Title</th>
<th>Final Exam Marks</th>
<th>Final Marks</th>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Internal Marks</td>
<td>External Marks</td>
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<tr>
<td>1</td>
<td>09PGDFM01</td>
<td>Innovations in Urban Policy, Management and Governance</td>
<td>40</td>
<td>60</td>
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<tr>
<td>2</td>
<td>09PGDFM02</td>
<td>Principles of Urban Financial Management</td>
<td>40</td>
<td>60</td>
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</table>
6. **Requirement to appear for examination**

A candidate will be permitted to appear for the university external examination of any year if he/she secure not less than 90% of attendance in the number of instructional days, failing which he/she should redo that course of study.

7. **Passing requirements**

To pass

- A Candidate shall secure a minimum of 50% in the practical and theory to pass the examination. A candidate failing in any of the component will have to reappear for that particular component only in the supplementary examinations.
- A candidate shall secure 50% marks in the internals.

8. **Classification of Successful Candidates**

a. All candidates securing not less than 75% of the aggregate marks shall be declared to have passed in FIRST CLASS with DISTINCTION provided they have passed the examination in every subject without failure in one attempt within the minimum prescribed duration of study.

b. All the candidates securing not less than 60% of the aggregate marks shall be declared to have passed in FIRST CLASS provided they have passed the examinations in all subjects.

c. Other successful candidates shall be declared to have passed the examination in SECOND CLASS.
9. **Conferment of the PG Diploma**

Candidates shall be eligible for conferment of the PG Diploma, if he/she has undergone the prescribed course of study for a period of one year in the institute and also has passed the examinations as prescribed.

10. **Ranking**

Candidates who have passed all the examinations in the very first attempt and securing the first position in the aggregate marks for every 10 candidates appearing in the examinations ranking (with the maximum of 10 positions) will be awarded University ranks.

11. **Revision of regulation and syllabus:**

The syllabus and regulations of the course are subject to modification by the concerned board wherever necessary.

12. **Examination and Question paper pattern:**

Examination pattern

The participant will be undergoing a continuous assessment throughout his/her period of study. The evaluation will consist of Internal examinations and External examinations for each subject based on the specific requirements of the respective subjects.

5 (A). **Evaluation systems and question papers**

There will be three methods of evaluation

a. Internal Assessment conducted by the institution

b. The External examination conducted by the university at the end of the year for the subjects concerned

c. Project evaluation consisting of Viva - voce which conducted by the institution

a. **Internal Assessment:**

Internal Assessments will be conducted for all the subjects for 100 marks which will be converted to 60 marks.

Tests conducted in the Institute 50 Marks
Class Participation 30 Marks
Assignments 20 Marks
b. **External Examination:**

The External examination shall be conducted by the University for 100 Marks and will be converted to 60% of total marks. The pattern of question papers will be as follows

- **Section A:** Objective type with multiple choices
  - 20% 
  (20 questions 4 from each unit)

- **Section B:** Short answer question of ‘either or type’
  - 40% 
  (10 questions 2 from each unit)

- **Section C:** Essay type question of ‘either or type’
  - 40% 
  (5 questions 1 from each unit)

c. **Project evaluation:**

Each project work will have an Internal and a

- **Continuous Assessment**
  - 40%

Term end evaluation will contain two components:

- **Viva-voce examination**
  - 30%

- **Dissertation evaluation**
  - 30%

**Total** 100%
Paper-1
Innovations in Urban Policy, Management and Governance
Syllabus

Paper Code: 09PGDFM01 Max: 100 Marks No. of hours 75

Unit I

Principles of good urban governance - Role and nature of urban policy – importance of the urban policy in terms of clarity of direction. Legal framework of local government and its key urban partners in governance.

Unit II

Trends in thinking and approaches to good urban governance – meaning and implication of good governance – characteristics for urban development - aspects of good urban governance – performance aspect and representational aspects.

Unit III

Aims and tools of good urban governance – Greater local participation and involvement – efficient urban management – accountability/transparency – accessibility

Unit IV

Urban governance in India (with special focus on Tamil Nadu) – Urbanisation and its impact; origin patterns, structure, functions - Urban local institutions; constitutional framework, Urban laws - decentralization and autonomy – Wards Committee.

Unit V

Case study relating good urban governance:

This unit describes the hypothetical case of a city in India. The description should include socioeconomic characteristics of the city, the services provided, and the financial conditions of the local body. The participant/student will be asked to analyse several aspects of the provision of services and perform an analysis of the local body’s finances. For Example:-
1. Analysis and Strategy
2. Revenue Estimation
3. Expenditure Forecasts

**Suggested Readings**

1. Basu, D.D, 1985, Introduction to the Constitution of India, New Delhi, Printice Hall of India
Paper - 2
Principles of Urban Financial Management
Syllabus

Paper Code: 09PGDFM02 Max: 100 Marks No. of Hours: 75

Unit I

Urban finance issues – Strategies – Raising additional revenue – Expenditure planning to improve effectiveness and efficiency – Private Participation in the provision of urban services.

Unit II

Government roles in the provision of urban services – Central Government – Assignment of responsibilities – grants and subsidies – Loan finance – other roles-local government.

Unit III


Unit IV


Unit V

Suggested Readings

3. Training Hand Book on Accrual Based Accounting System, 2005, Tamil Nadu Institute of Urban Studies, Coimbatore
Paper - 3

Urban Financial Accounting

Syllabus

Paper Code: 09PGDFM03     Max: 100 Marks     No. of Hours: 75

Unit I


Unit II


Unit III


Unit IV


Unit V

Suggested Readings

2. Training Hand Book on Accrual Based Accounting System, 2005, Tamil Nadu Institute of Urban Studies, Coimbatore
Unit I

Overview of Computerized Accounting System – concept and types of Computerized Accounting System – features - structures of computerized accounting system.

Unit II


Unit III

Creation of Master Menu details – Schedule Group details of Account Heads – creation, editing and deleting of Department details in the package – How to arrive opening balance of assets and liabilities – uploading the budget figures – creating user details and user fund allotments.

Unit IV

Creation and editing of sub-master menus – maintenance of account heads – creation and editing of Bank accounts – maintenance of customer accounts - editing of changing pass word of an user – preparation of various vouchers – validation and verification – Reports – output - using queries and reports for generating accounting information.
**Unit V**


**Suggested Readings**

Paper - 5
Management of Urban Services

Syllabus

Paper Code: 09PGDFM05  Max: 100 Marks  No. of Hours: 60

Unit – I

Urban services and infrastructure, urban infrastructure policies and programmes; water supply, health & sanitation, drainage, roads, urban transport and urban housing.

Unit – II

Urban waste management – solid waste, liquid waste, hospital waste; Rules and regulations; Urban slums & settlements.

Unit – III

Project management: Formulation, implementation, financing, monitoring and evaluation; Public private partnership – concept, methods, scope, application in social sector.

Unit – IV

Social services – urban health; urban education; social welfare administration; human development.

Unit – V


Suggested Readings

Paper Code: 09PGDFM06 Max: 100 Marks

Specilisation

1. Urban Financial Management
2. Accrual Based Double entry System in Urban Local Bodies
3. E-Governance in ULBs

Guidelines:

The participants have to do an independent project in any one of the specialized areas under the supervision and guidance of the recognized faculty members of the Tamil Nadu Institute of Urban studies. After submission the participant has to appear for a Viva-voce examination to be conducted by the Institute.

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