

Editorial✍

Dear Readers,



Thoughts And Actions

The thoughts you create and the actions you do have to be the same. Create good thoughts and bring them into action. Your actions will then be successful.

**L. Muralidharan
& Editorial Team of e-senze**

Designed by: Mr. G. Natarajan

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Chennai Class Details

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be published.**





Time Series and Linear Regression

Continued from the previous edition

Year	Summer	Winter	Total
		Rs.000	Rs.000
20X1		- 53.5	
20X2	+ 52.5	-45.0	
20X3	+42.5	- 52.5	
20X4	+ 62.5	-60.0	
20X5	+ 52.5	- 57.5	
Total variations	+ 210.0	- 268.5	

Number of measurements	4	5	
Average seasonal variation	+ 52.5	- 53.7	- 1.2
Reduce to 0 (share equally)	+ 0.6	+ 0.6	+ 1.2
Adjusted seasonal variation	+ 53.1	- 53.1	0.0

The seasonal variations could be rounded to + Rs.53,000 in summer and - Rs.53,000 in winter.

(d) Forecasts for 20X7:

	Trend	Seasonal adjustment	Forecast sales
	Rs.000	Rs.000	Rs.000
Summer 20X7 $527.5 + (50.5 \times 3 \text{ seasons})$	679.0	+ 53	732.0
Winter 20X7 $527.5 + (50.5 \times 4 \text{ seasons})$	729.5	- 53	676.5

4.1 Seasonal variations: multiplicative model

When a multiplicative model is used to estimate seasonal variations, the seasonal variation for each period is calculated by expressing the actual sales for the period as a percentage value of the moving average figure for the same period.

A simple example might illustrate the process.

Key point

When a multiplicative model is used to estimate seasonal variations, the seasonal variation for each period is calculated by expressing the actual sales for the period as a percentage value of the moving average figure for the same period.

Example

The following time series and moving average values have been established for seasonal sales:

Tutorial note: You cannot calculate the moving averages from the data provided. You should accept these figures as correct.

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Period	Actual	Moving average	Seasonal index value
	(A)	(B)	(A)/(B)
Summer, Year 1	720	600	1.20
Winter, Year 1	530	640	0.83
Summer, Year 2	820	690	1.19
Winter, Year 2	612	720	0.85
Summer, Year 3	874	760	1.15
Winter, Year 3	665	810	0.82
Summer, Year 4	1,016	840	1.21
Winter, Year 4	774	900	0.86

The average seasonal variation is found by multiplying the variations for each season and taking a root value. In this example, there are four measured seasonal variations for each season. The variations for each of the seasons are therefore multiplied together, and the average is calculated as the fourth root.

Year	Summer	Winter
1	1.20	0.83
2	1.19	0.85
3	1.15	0.82
4	1.21	0.86
Multiplied together =	1.9871	0.4975
Number of measurements	4	4
Fourth root =	1.19	0.84

To be continued...

Dart Board

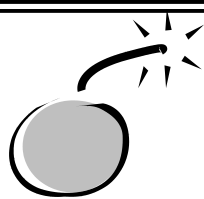


Last weeks Question:- Explain Discharge of a contract by performance:

When parties to a contract fulfill their obligations and promises arising under the contract within the specified time and in the manner prescribed, the contract is said to have been performed and discharged. Performance of a contract is the most usual mode of its discharge. Performance may be actual performance or attempted performance.

This weeks Question: Explain Discharge of a contract by agreement or consent:

Send your queries and suggestions to : joinsreeram@gmail.com



J o k e s

Manikutty comes back to his car & find a note saying 'Parking Fine'

He Writes a note and sticks it to a pole 'Thanks for the compliment.'

=== 000 ===

How do you recognize Shahin in School?

She is the one who erases the notes from the book when the teacher erases the board.

=== 000 ===

Saranya : Why are all these people running?

Man - This is a race, the winner will get the cup

Saranya - If only the winner will get the cup, why others are running?

=== 000 ===

Three accountants and three engineers are traveling by train to a conference. At the station, the three

engineers each buy tickets and watch as the three accountants buy only a single ticket.

"How are three people going to travel on only one ticket?" asks an engineer.

"Watch and you'll see," answers an accountant.

They all board the train. The engineers take their respective seats but all three accountants cram into a rest room and close the door behind them. Shortly after the train has departed, the conductor comes around collecting tickets. He knocks on the rest room door and says, "Ticket, please."

The door opens just a crack and a single arm emerges with a ticket in hand. The conductor takes it and moves on.

The engineers saw this and agreed it was quite a clever idea.

So after the conference, the engineers

decide to copy the accountants on the return trip and save some money (knowing that accountants are clever with money) . When they get to the station, they buy a single ticket for the return trip.

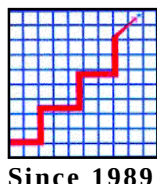
To their astonishment, the accountants don't buy a ticket at all.

"How are you going to travel without a ticket?" says one perplexed engineer. "Watch and you'll see," answers an accountant.

When they board the train, the three accountants cram into a rest room and the three engineers cram into another one nearby.

The train departs. Shortly afterward, one of the accountants leaves his rest room and walks over to the rest room where the engineers are hiding.

He knocks on the door and says, "Ticket, please.":):):).....



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Strategic Financial Management (MAFA)

Advanced Auditing & Prof. Ethics
(Advanced Auditing)

Corp. Law & Allied Laws
(Corp. Laws & Sec. Practice)

Advanced Management Accounting
(Cost Management)

Direct Tax Laws (Direct Taxes)

Indirect Tax Laws (Indirect Taxes)

CA - PCC/IPCC

Subject

Advanced Accounting

Auditing & Assurance

Law, ethics & Communication

Cost Accounting & Financial Management

Taxation

Info-Tech & Strategic Management

All subjects are handled by eminent faculties

FEES STRUCTURE

CA - FINAL

COMBINATION OF SUBEJCTS	FEES*
1 SUBJECT	9000
2 SUBJECTS	12000
3 SUBJECTS	16000
ONLY GROUP 1 (3 SUBJECTS)	15000
ONLY GROUP II (3 SUBJECTS)	15000
BOTH GROUPS	25000

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Immediately**

PCC/IPCC

COMBINATION OF SUBJECTS	FEES*
1 SUBJECT	7500
2 SUBJECTS	11000
3 SUBJECTS	15000
4 SUBJECTS	16500
FIVE SUBJECTS	19000
ALL SUBJECTS	21000

WORKSHOP

***Fees Structure for Advanced Auditing and Professional Ethics (Advanced Auditing) Workshop**

Exclusively Advanced Auditing and Professional Ethics (Advanced Auditing)	Rs. 3000
Advanced Auditing and Professional Ethics (Advanced Auditing) as part of one of the group	Rs. 2000
Advanced Auditing and Professional Ethics (Advanced Auditing) as part of both groups	Rs. 1000

* Registration fee of Rs. 1,000 is to be paid separately at the time of Registration

All fees are inclusive of service tax.

CLASS TIMINGS

FRIDAY 8.30 AM TO 5.30 PM

SATURDAY 8.00 AM TO 5.30 PM

SUNDAY 8.00 AM TO 5.30 PM

FOR REGISTRATION AND FURTHER DETAILS

CONTACT: MR. GOPAN B. MENON

RESIDENT CO-ORDINATOR

EN. KE. CHAMBERS

GOPALA PRABHU ROAD, OFF M.G. ROAD

TELEPHONE: 0484 - 2380482

CELLPHONE: 09447170048

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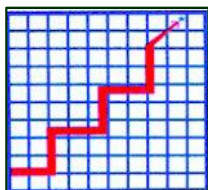
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Details of New Successive Batch

CA – IPCC/CA – Final

May 2010 Examination – Final

S. No.	Subject	Faculty	Commencing on	Days	Days
1	Advanced Accounts	Mr. L. Muralidharan	Nov. 23, 2009	Sun Sat.	5.30 pm to 8.30 pm 2.30 p.m. to 5.30pm
2	MAFA/SFM – Batch 1	Mr. L. Muralidharan	Nov. 23, 2009	Mon., Wed., Fri., Sun.	6.00 am to 8.30 am 6.00 am to 9.30 am
3	MAFA/SFM – Batch 2	Mr. L. Muralidharan	Nov.24, 2009	Tues., Thurs., Sat.	5.30 pm to 8.30 pm
4	Cost Management	Mr. L. Muralidharan	Nov.24, 2009	Tues., Thurs., Sat Sun.	6.00 am to 8.45 am 2.30 pm to 5.30 pm
5	Direct Taxation	Mr. P. Subbaraman	Nov.23, 2009	Mon., Tues., Wed., Thurs.,	5.30 pm to 8.30 pm

Venue – Final: Mylapore

P.S. High School, Mundakanni Amman Koil Street,
Behind Sanskrit College, Mylapore, Chennai – 600 004

May 2010 Examination - IPCC		
S. No.	Subject	Venue
1	Advanced Accounts	No. 7, Sree Flats, (Ground Floor, Rear Side), 4/3, Krishnaswamy St., North Usman Road, T. Nagar, Chennai – 600 017
2	Law, Ethics & Communication	
3	Cost Accounting & FM	
4	Taxation	

CA – IPCC Class timing: 8.30 am to 12.30 pm and 1.30 pm to 4.30 pm

Days: Monday to Saturday. Classes commencing on 23rd Jan, 2010

Auditing and Assurance: WORKSHOP by Mr. Kamal Garg: 23, 24, 25 & 26 Jan. 2010

Information technology and Strategic Management: WORKSHOP

Ernakulam Class Details

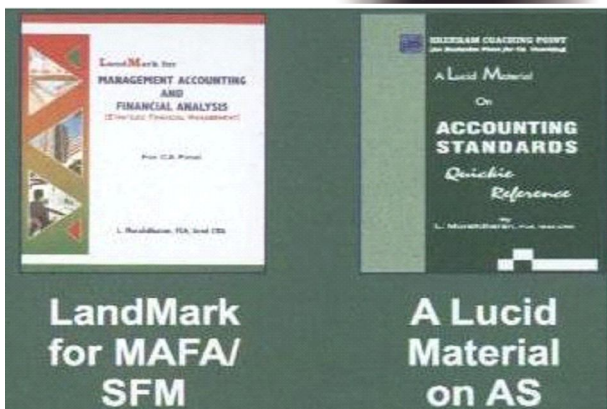
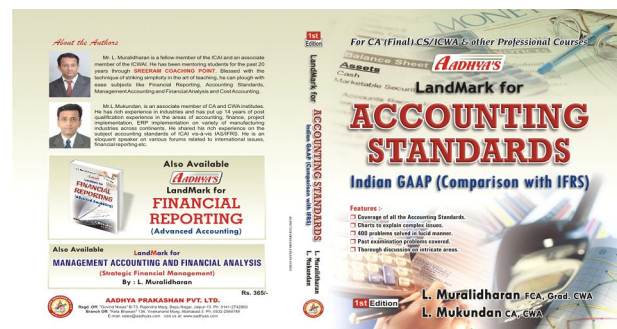
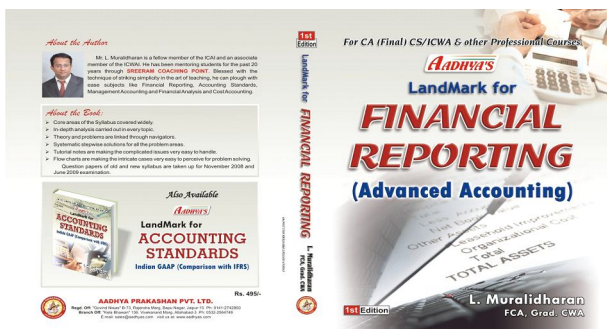
Fees Structure			Fees Structure	
CA – FINAL - COMBINATIONS			IPCC	
MAFA/SFM		6000	1 Subject	4000
MAFA/SFM & Accounts		9000	2 Subjects	8000
Cost Management (Including Direct Taxes)		8000	3 Subjects	12000
MAFA/SFM, Costing (Including Direct Taxes)		12000	4 Subjects	14000
Cost Management, MAFA/SFM Accounts (Including Direct Taxes)		17000	WORKSHOP	
WORKSHOP	Accounting Standards	3000	Info-Tech & SM	3000
	Advanced Auditing	3000	Auditing Assurance	3000
	Both Workshops	5000	Both Workshops	5000

REGISTRATION FEE RS. 1000

For Registration and Further Details:

Mr. C.K. Bhalaji, Cell: 98409 54207
 No. 7, Sree Flats, (Ground Floor, Rear Side),
 4/3, Krishnaswamy St., North Usman Road,
 T. Nagar, Chennai – 600 017
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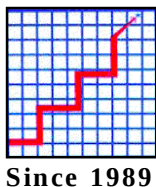
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For MICS: Contact Co-ordinator

All fees are inclusive of service tax.

CLASS TIMINGS		
CA - PCC/IPCC/FINAL		
WEDNESDAY	MORNING*	6.30 AM TO 9.15 AM
WEDNESDAY	EVENING**	5.30 PM TO 8.30 PM
THURSDAY	MORNING*	6.30 AM TO 9.15 AM
THURSDAY	EVENING**	5.30 PM TO 8.30 PM
FRIDAY	MORNING	6.30 AM TO 9.15 AM
FRIDAY	EVENING	5.30 PM TO 8.30 PM
SATURDAY	MORNING	6.30 AM TO 9.15 AM
	EVENING	2.30 PM TO 8.30 PM
SUNDAY	FULL DAY	7.00 AM TO 4.30 PM
* Final MAFA ** PCC/IPCC Financial Management		

FOR REGISTRATION AND FURTHER DETAILS**CONTACT: MR. K. R. SREEDHAREN****CELL: 9945134091/09444162695****CLASS VENUE: SREERAM COACHING POINT****VITTAL MALLAYA ROAD,****ST. JOSEPHS INDIAN COMPOSITE PU COLLEGE****OLD BLOCK, SECOND FLOOR, NO. 207, GALLERY****ADJACENT TO MALLAYA HOSPITAL****BANGALORE****Email ID: joinsreeram@gmail.com****Chennai No: 044-24893830****044-28142616*****All the Best***