

DEPARTMENT OF COMMERCE RAJIV GANDHI UNIVERSITY

DIPLOMA IN COMPUTERIZED ACCOUNTING REGULATIONS AND COURSE CURRICULUM

A. REGULATIONS

DEFINITION:

- a) University: The term ‘University’ hereafter means Rajiv Gandhi University, Rono-Hills, Doimukh, Arunachal Pradesh.
- b) Guidelines: Guideline means the directives, terms and conditions framed by BPGS managing and running of the Diploma in Computerized Accounting course.
- c) BPGS: Means Board of Post Graduate Studies for commerce,
- d) Diploma: The term Diploma means the Diploma in Computerized Accounting to be conferred to students on successful completion of the course under Department of Commerce, Rajiv Gandhi University.
- e) Add on Course: Add on Course means the whole learning program to be offered to learners under the two semesters.
- f) Self-Financing: Self Financing means amount or the course fee deposited to department of commerce for pursuing Diploma by the learners.
- g) Semester: The word ‘semester’ is used to mean a half-yearly programme or term of studies.
- h) In-semester: The word ‘in-semester’ is used to refer to the continuous studies and evaluations like tests, assignments, project works etc., within the half-yearly programme.
- i) End-semester: The word ‘end-semester’ is used to refer to the terminal processes of examinations and evaluations at the end of but within the half-yearly programme.

BRIEF OUTLINE

The Diploma in Computerized Accounting (DCA) of 12 months duration (Syllabus) has been designed keeping in view the changing scenario of the present digital accounting system in India. The content of the syllabus is prepared on the basis of the current industrial demands to promote expertise in Computerized Accounting.

AFFILIATION

The Diploma in Computerized Accounting (DCA) shall be governed by the Department of Commerce, Faculty of Commerce and Management, Rajiv Gandhi University, Rono Hills, Doimukh – 791112 (Arunachal Pradesh).

PROGRAM OBJECTIVE

The primary objective of the Diploma in Computerized Accounting (DCA) program is to enable the students to learn the concepts accounting procedure and computerized accounting system (Tally ERP Software). To understand the importance of computerized accounting and its contribution to the accounting, book-keeping, preparation of final account, payment of tax and filing of tax returns etc..

PROGRAM OUTCOME

All the courses are designed keeping in view the employability, research, and innovation in the field of accounting and book keeping. The learning outcome for each course has been carefully designed to help students to have experiential learning in various domains of accounting and book keeping. The specific outcomes of the said program are:

1. A student will gain:
 - a. Disciplinary knowledge
 - b. Numerical and analytical skill
 - c. Communication skill
 - d. Problem identification, problem analysis and problem solving skill
 - e. Information and Communication Technology (ICT) and digital literacy
 - f. Moral and Ethical Awareness/Reasoning with a holistic personality
 - g. Lifelong Learning
2. Other program outcomes are to widen the scope and depth of the courses enabling the students to undertake job or employment, further studies; to acquire a sound and advanced theoretical knowledge and skill with respect to accounting and book keeping; to acquainting the students with recent and contemporary practices and knowledge; and to encourage the students to acquire a range of skills through this ability enhanced course which is helpful in employment, internships, and social activities.

EXTENT OF APPLICATION

The Regulations shall be applicable to the students enrolled for the Diploma in Computerized Accounting (DCA) being offered by the Department of Commerce, Rajiv Gandhi University in the semester system as per the guidelines.

ACADEMIC SCHEDULE

The Academic Schedule for the Diploma in Computerized Accounting (DCA) course in the semester system shall be administered by the Department of Commerce, Rajiv Gandhi University for every academic session.

COMPONENTS UNDER THE COURSE

Diploma in Computerized Accounting shall have the following components, viz.

- (i) The whole course is to be completed within the minimum period of one year i.e. two semesters and maximum period of two years i.e. four semesters.
- (ii) The whole course shall consist of 08 courses/papers including project/practical work.
- (iii) Each paper will have its paper code start from DCA101 to DCA 204 and shall contain four units except in the project/practical work.
- (iv) The total credit for the whole course will be 40.
- (v) The credit for each paper shall be calculated as per the Table 1.1 of this regulation.
- (vi) The students will be promoted to next semester only on passing of minimum 2 papers in the End Semester Examination.
- (vii) The students having back paper/s (pass with back paper/s) are to pass such paper/s in the immediately succeeding term end examination. In the event of failure in back paper/s in the stipulated term end examination, he/she will **not** be allowed to continue the course. However, such student/s may seek fresh admission for the course

ELIGIBILITY

The minimum educational qualification for admission to the course is 12 pass or equivalent from any recognized board or university.

PREFERENCES AND PROVISIONS

- (i) Provisions will be made to enrol students who have completed any course/trade from recognized Polytechnic and ITI or who have completed Level-4 following the NVEQF/NSQF from recognized institutes.

FEE STRUCTURE

- (i) Course Fee: Rs. 12,000/- (Per semester Rs 6000/-)
- (ii) Admission fee of Rs. 1000/- per semester

ATTENDANCE

- (i) A student who has less than 75% attendance shall not be permitted to sit for the End-semester examination in the course in which the shortfall exists.
- (ii) The Coordinator of the diploma shall notify the name of all students who are eligible to appear in the End-semester examinations.

EXAMINATION AND EVALUATION

- a) Examination and evaluation shall be done on a continuous basis.
- b) The full marks in each course/paper will be 100 and the total marks for the whole course is 800 marks.
- c) Evaluation and distribution of marks for each paper will be as per the Table 1.2 of this regulation.
- d) Minimum percentage of marks required in passing sessional test and term end examination is 40 percent.
- e) There shall be no provision for re-evaluation of the answer-scripts of the end-semester examinations. However, a candidate may apply for re-scrutiny on payment of prescribed fees.
- f) Students will be allowed to appear for improvement subject to a maximum of two papers at a time.
- g) Internal Assessment:
 - (i) In internal assessment, different tools may be employed such as written tests, assignments, paper presentation, etc. suitable to the courses.
 - (ii) The students shall be informed in advance about the nature of assessment. Students shall compulsorily attend in the process of internal assessment, failing which they will not be allowed to appear in the end-semester examination. A student cannot repeat In-semester examinations. However, if a student fails to appear in any of the In-semester examinations on valid reasons, the Coordinator may arrange special in-semester examination wherever necessary.
 - (iii) Internal Marks shall be awarded on the basis of the performance of the students in class/sessional test, assignment, practical.
 - (iv) There shall be three tests during a semester, out of the three tests; students are required to pass in at least two tests (pass mark 8 out of 20). The average of the best two sessional tests/assignments marks shall be considered for award.
 - (v) After evaluation, the answer scripts should be shown to the students and corrections should be made if necessary. After this, the answer scripts should be collected back from the students.

- (vi) There shall be no provision for 'repeat'/'betterment' in the sessional tests. If a student misses any sessional examination for unavoidable reasons, the concerned teacher may allow the student to appear in a separate examination at his/her own discretion.
 - (vii) The marks of internal assessment secured by a candidate shall be carried over to the next legitimate chances.
 - (viii) If any student fails to appear in internal assessment, he/she shall not be eligible to appear in the end semester examinations of the course(s) concerned. The colleges/institutes shall notify the same prior to filling up forms for examinations.
 - (ix) At the end of the semester (before the end-semester examinations begin) the coordinator to the Head of the department for onward submission of internal assessment marks in proper mark sheets to the University.
- h) End Semester Examination:
- (i) There shall be one End semester examination carrying 80% Marks in each paper of a Semester covering the entire syllabus prescribed for the course.
 - (ii) In case of Paper DCM 204, out of the total 100 marks the end semester marks shall comprise of 50 percent practical on TALLY, 50 percent Report Writing interpreting the practical so carried out.
 - (iii) The End-semester examination shall comprise of either a written examination or practical or both.

OTHER INFORMATION

- (i) There will be no age bar for admission.
- (ii) Hostel accommodation will not be provided to the students.

CERTIFICATE

A candidate who has successfully completed the course and passed all the examinations as prescribed shall be eligible to receive the **“DIPLOMA IN COMPUTERIZED ACCOUNTING”** certificate, Rajiv Gandhi University.

GENERAL

For any matter not covered under these Regulations, the existing guidelines, directives and Ordinances of Rajiv Gandhi University Act to such effect shall be applicable.

B. COURSE CURRICULUM

Table 1.1 Structure of the course curriculum and Credit

| Paper Code | Name of the Paper | Theory Credit | Skill Based Credit |
|--------------------------|-------------------------------|----------------------|---------------------------|
| Semester- I | | | |
| DCA/101: | Communicative English | 3 | 2 |
| DCA/102: | Business Management | 3 | 0 |
| DCA/103: | Basics of Computer | 3 | 2 |
| DCA/104: | Accounting and Application-I | 3 | 2 |
| Semester- II | | | |
| DCA/201: | Front Office Management | 3 | 0 |
| DCA/202: | Accounting and Application-II | 3 | 2 |
| DCA/203: | E-filing | 2 | 2 |
| DCA/204: | Practical & Report Writing | 0 | 10 |
| Total Credit (40) | | 20 | 20 |

Table 1.2 Distributions of Marks

| Paper Code | Name of the Paper | Sessional Marks | Skill Based Term End Marks | Theory Term End Marks |
|---------------------|-----------------------------|------------------------|-----------------------------------|------------------------------|
| Semester- I | | | | |
| DCA/101: | Communicative English | 20 | 40 | 40 |
| DCA/102: | Business Management | 20 | 0 | 80 |
| DCA/103: | Basics of Computer | 20 | 40 | 40 |
| DCA/104: | Accounting & Application-I | 20 | 40 | 40 |
| Semester- II | | | | |
| DCA/201: | Front Office Management | 20 | 0 | 80 |
| DCA/202: | Accounting & Application-II | 20 | 40 | 40 |
| DCA/203: | E-filing | 20 | 40 | 40 |
| DCA/204: | Practical & Report Writing | 0 | Practical -50 | Report writing - 40 |
| Total Marks | | 800 | | |

SEMESTER-I
DCA101-COMMUNICATIVE ENGLISH

Credit theory – 03
Credit Skill Based - 02
Full Marks: 100
Term end (theory): 40 Marks
Practical: 40 Marks
Sessional Test: 20 Marks

Objective: *To acquaint students with basic communication skills through theoretical understanding of communication.*

- Unit – I** Fundamentals of communication, communication processes, effective communication. Formal & Informal communication networks, barriers to communication-improving communication, Non-verbal communication
- Unit – II** Grammar- Parts of Speech-Tenses-Voice Sentence structure-Sentence corrections
- Unit – III** Letter writing-Formal & Informal letters, (business letters and memo formats, appearance request letters, business letters, sales letters, collection letters, office memorandum, resume) Comprehension, Passages.
- Unit – IV** Reports– preparation and oral presentation, sales presentation, motivational speeches - Effective presentation, Preparation of minutes and proceedings.

Books Recommended:

1. Singh Vandana: The Written Word, Oxford
2. Kaul: Effective Business Communication, PHI
3. Harper & Row: Wester's Guide To Effective Letter Writing.
4. Robinson Netrakanti & Shintre: Communicative Competence In Business English, Oreint Longman Hyderabad.
5. Professional Communication : By M.Ashraf, Tata Mcgraw Hill ,
6. Communication Skillls For Engineers: By Sunit Mishra & C. Muralikrishna, Dorling Kindersley (India) Pvt. Ltd.

DCA102: BUSINESS MANAGEMENT

Credit theory – 03
Credit Skill Based - 02
Full Marks: 100
Term end (theory): 80Marks
Sessional Test: 20

Objectives: *To acquaint the students about the basic of organization and management philosophies and its application*

- Unit I** Business organization- definition, types, characteristics.
- Unit II** Basic concepts of management- meaning, features, functions, levels, managerial skills & approaches
- Unit III** Management functions- PODSCRB, Leadership; meaning and objectives, Motivation: meaning and objectives
- Unit IV** Management & Administration, Authority and Responsibility

Books Recommended:

1. Principle of Management: Koontz, Odonnel and Wheirich
1. Business organization: Y.K. Bhusan, Sultan Chand, New Delhi.
2. Business organization & Management: Prakash & Jagedesh.
3. Principles of Business Organization & Management: Reddey & Gulshar.
2. Business Organization : Vasudevan & Radhasivam

103: BASICS OF COMPUTER

Credit theory – 03

Credit Skill Based - 02

Full Marks: 100

Term end (theory): 40 Marks

Practical: 40 Marks

Sessional Test: 20 Marks

Objective: *To provide the students an understanding of the various uses and applications of computers in office and business.*

Unit I Basic of computers- computer, peripheral, general idea about hardware and software, operating system, formatting, partition

Unit II Working with MS Office (MS Word, MS PowerPoint, MS publisher).

Unit-III Working with MS Office (MS Excel, Spreadsheet).

Unit IV Virus, data, safety and maintenance of computer.

Recommended Books:

1. P. K. Sinha : Computer Fundamentals
2. V. Rajaraman : Introduction to Computer Science

DCA 104: ACCOUNTING & APPLICATIONS-I

Credit theory – 03

Credit Skill Based - 02

Full Marks: 100

Term end (theory): 40 Marks

Practical: 40 Marks

Sessional Test: 20 Marks

Objective: *To give an insight to students about basic accounting principles and its practices and applications using accounting software.*

Unit I: Meaning and Concept of Book-Keeping and Accounting; Distinction between Accounting and Book-Keeping, Objective and Advantages of Accounting; Branches of Accounting; Basis of Accounting; Accounting as a Source of Accounting Information; Interested Users of Accounting Information; GAAP, Accounting Concepts and Conventions

Unit-II: Accounting Voucher, Types of Vouchers, Accounting Equation, Concept of Debit and Credit; Rules of Debit and Credit; Concept and Advantages of Double Entry System Journal-Concept, Types and Format; Subsidiary Book-Concept and Types; Concept of Account with format, Ledger, Posting and Balancing;

Unit III: Tally Fundamentals, features of Tally, getting functional with Tally: Tally start up-Tally Screen Components- mouse/keyboard convention-Tally clock-switching between screen areas-quitting Tally; Setting up of a Company in Tally, Opening new company, Safety of Accounts or Password, Characteristics Features, Configure: master configuration-voucher configuration

Unit IV: Processing Transaction in Tally: Accounting vouchers- Making Ledger Accounts, writing voucher, voucher entry, making different types of voucher, correcting sundry debtors and sundry creditor's accounts. Recording transaction of sample data in Tally, generating and printing of accounting information

Recommended Books:

1. Shukla & Grewal, Advance Accounting, S.Chand & Company.
2. Gupta R.L. & Gupta V.K. Principles and Practice of Accounting, Sultan Chand & Sons.
3. Tulsian, Accountancy, TATA McGraw Hill.
4. Goyal, V.K., Financial Accounting, Excel.
5. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
6. Pandey A.K., Basics of Financial Accounting, Yashoda Publications, Allahabad.
7. Accounting Theory and Practices: J Lal, Himalaya Publishinh House.
8. Tally Accounting Software

SECOND SEMESTER

DCA201: FRONT OFFICE MANAGEMENT

Credit theory – 03
Credit Skill Based - 02
Full Marks: 100
Term end (theory): 80Marks
Sessional Test: 20Marks

Objectives: *To acquaint the students about the basic of front office management and its application.*

- Unit I** Office Management- meaning and importance, location and layout, Qualities of Front office staff – front office salesman ship – Importance of Job description-Job description of Front office assistants
- Unit II** Functions of Front Office Management-Role of Manager-Duties and responsibilities of front office staff, office automation, e-governance.
- Unit III** Front Office Accounting: Records and ledgers maintained by cashier [visitor's tabular ledger, guest weekly bill, allowance voucher, visitors paid out, taxes, Foreign currency encashment , credit cards, charge ship, cashier- reports, petty cashier- reports, petty cash voucher etc..]- Ways of setting bills, Calculation of Break Even Point, P/V Ratio, Margin of Safety.
- Unit IV** Auditing of Front Office Accounts: job description of auditor- cross checking, credit monitoring and verify no show and cancellation –audit process – preparing auditing reports.

Books Recommended:

1. Hotel Front Office Management – James.A. Bardi
2. Front Office Management – S.K. Bhatnagar

DCA202 -ACCOUNTING AND APPLICATIONS-II

Credit theory – 03
Credit Skill Based - 02
Full Marks: 100
Term end (theory): 40 Marks
Practical: 40 Marks
Sessional Test: 20 Marks

Objectives: *to acquaint the students about the basic of accounting and its application in computerized environment.*

- Unit I** Bank Reconciliation Statement: Concepts & meaning, journal entries, cash book, methods and preparation
- Unit II** Trial Balance: concept, objectives, format and methods of preparation, Inventory accounting
- Unit-III** Application accounting software: Accounts books, Cash Book, Pass Books Preparation of Trail Balance, Preparation of Balance Sheet and profit & loss account with Tally, Accounting of inventory in Tally
- Unit IV** Reports in Tally-Types-Draft and accounting reports

Books Recommended:

1. Tulsian, Accountancy, TATA McGraw Hill.
2. Goyal, V.K., Financial Accounting, Excel.
3. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
4. Pandey A.K., Basics of Financial Accounting, Yashoda Publications, Allahabad.
5. Accounting Theory and Practices: J Lal, Himalaya Publishinh House.
6. Tally Accounting Software

DCA203: E-FILING

Credit theory – 03
Credit Skill Based - 02
Full Marks: 100
Term end (theory): 40 Marks
Practical: 40 Marks
Sessional Test: 20 Marks

Objective: *To provide the students an understanding on the basics of tax, GST and the filing of tax online and offline.*

- Unit – I** E-Filing- meaning, definition, process of e-filing, advantages & disadvantages, legal provisions and its implications.
- Unit – II** Basics of tax, Tax system in India, meaning and definition of PAN, TAN, TDS, Computation of tax for a salaried person, Preparations of TDS returns quarterly,
- Unit – III** GST- Meaning, SGST, CGST, UGST, applicability, rate comparison, time of supply, place of supply, input tax credit, valuation of taxable supply of goods and services, registration, GST returns, payment of tax, E-Way Bill
- Unit – IV** E>Returns- meaning, legal provisions, filing of returns, tax administration, tax management

Books Recommended:

1. Students Guide to Direct Taxes: Arvind Dubey, Lexis Nexis
2. Direct Taxes Law & Practices: Singhania, TaxMan
3. TaxMan's- GST manual
4. Book On E-Filing and Era Of Taxes -A Review - Dhamankar and Khandewale;
5. GST e-book: <http://cleartax.in/GST>

DCA204: PRACTICAL & REPORT WRITTING

Credit Skill Based - 10

Full Marks: 100

Practical: 50 Marks

Report Writing: 50 Marks

Objective: *The main objective of this paper is to test the practical knowledge of the learners about the computers and Tally.*

N.B.: *Practical knowledge on MS Office and Tally ERP 9 will be tested.*