COMMUNITY COLLEGE
RAJIV GANDHI UNIVERSITY
DIPLOMA IN COMPUTERIZED ACCOUNTING

REGULATIONS AND COURSE CURRICULUM

A. REGULATIONS

(1)Definition:

(a) University: The term 'University' hereafter means Rajiv Gandhi University, Rono-Hills, Doimukh, Arunachal Pradesh.

(b) Community College: The term 'Community College' shall be used to mean a unit of institute within the University imparting Diploma in Computerized Accounting course under the Community College schemes of UGC, New Delhi being undertaken by Rajiv Gandhi University.

(c) Schemes: Schemes means the community college schemes of UGC, New Delhi and the guideline attached to it.

(d) Guidelines: Guideline means the directives, terms and conditions as per the community college schemes for starting, managing and running of the Diploma in Computerized Accounting course.

(c) Diploma: The term Diploma means the Diploma in Computerized Accounting to be conferred to students on successful completion of the course by the Community College, Rajiv Gandhi University.

(d) Course: Course means the whole learning program to be offered to learners under the two semesters.

(e) Semester: The word 'semester' is used to mean a half-yearly programme or term of studies.

(f) 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.

(g) 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.

(2) Extent of Application

The Regulations shall be applicable to the students enrolled for the Diploma in Computerized Accounting being offered by the Community College, Rajiv Gandhi University in the semester system as per the guidelines of Community College Schemes, UGC New Delhi.

(3) Academic Schedule

The Academic Schedule for the Diploma in Computerized Accounting course in the semester system shall be administered by the University for every academic session.

(4) 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 10 courses/papers including project work.
    (iii)   Each paper will have its paper code start from DCA101 to DCA110 and shall contain four units except in the project work-I and project work-II.
    (iv)   The total credit for the whole course will be 60 i.e. 30 credit in each semester
    (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

(5) Eligibility

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

(6) Preferences and Provisions

    (i)   Preference will be given to eligible learners living in the local community having background in commerce/economics or other relevant stream at 10+2. Reservation to SC, ST, OBC and PwD categories will be given as per the extent of existing Central Government norms.
    (ii)   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.

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(7) 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 Principal/Nodal Officer of the Community College shall notify the name of all students who are eligible to appear in the End-semester examinations.

(8)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 1000 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 Nodal Officer 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 concerned Nodal Officer shall submit the 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 (except paper DCM 105 and DCM 205) of a Semester covering the entire syllabus prescribed for the course.

(ii)   In case of Paper DCM 105 and DCM 205, out of the total 100 marks the end semester marks shall comprise of 30 percent, 30 percent and 40 percent in Viva-voc, Presentation and Report Writing respectively.

(iii)   The End-semester examination shall comprise of either a written examination or practical or both.

(9) Project Report

Every students enrolled under this course shall have to submit a project report. In this regard students will be grouped under each faculty to do the field work and term paper / project report preparation. Before carrying out the project work by students, deliberation of 4-5 classes on how to do project work covering the problem identification, researches and research methodology etc., will be made.

The Project Report should reflects the personal best in formal writing and analytical proficiency of a student, who is exposed to the theories in the class room, and after being exposed to the real life situations in the business world. This includes sentence composition, grammar, punctuation, style (the advisor / Supervisor will suggest a specific style manual), flow of ideas, accuracy, literature citations, level of thought and analysis, and overall organization. Project Reports are informative and persuasive writing because they attempt to educate the writer, the reader and society at large. The goal of the writer is not only to persuade the reader to do what is being requested, but also to make the reader believe that the solution is practical and appropriate. In persuasive writing, the case is built by the demonstration of logic and reason in the approach taken in the solution. The effectiveness of the report will depend on ability to explain the nature, context and scope of the project. The scope of the study and final product are usually scaled down considerably. The project report shall have to be submitted as per the notification following the below mention format.

Format for Project Report

- **Cover Page etc.**
  - Cover Page
  - Advisor / Supervisor's Certificate/Undertakings of the Student, Acknowledgement, Table of Contents
  - Table of Graphs, Tables and Photographs
    - Abstract (1 Page): Provides a summary of the overall study as per the given format.
    - Purpose: "The purpose of this study…."
    - Methods: Usually one to two sentences on how this study was conducted and who the sample or population was.
    - Results: Usually two to three brief sentences on the major findings from the study.
    - Conclusion: One to two sentences on the major implications or ramifications from the study.
- **Chapter 1 – Introduction**
- **Chapter 2 – Review of Literature**
- **Chapter 3 – Analysis and Interpretation**
- **Chapter 4 – Summary of the work done, Major Findings, Observations and Conclusion**
- **Appendices:**
  - Includes copies of all correspondence, instrumentation, and other written communication used in carrying out the research.
  - Includes special lists (i.e., expert panel members, etc.).
- **References:**
  - Includes complete bibliographic information for all references cited in the text (use accepted style manual, such as APA, EPW).

NO PLAGIARISM: A major ethical standard in research focuses on appropriately recognizing and crediting the work of others' who have contributed to the body of knowledge in a given area. Plagiarism is simply using someone else's ideas or wording without giving due credit / citation. When you present an idea in your dissertation / project report that originated from another source (written or spoken), even if you modified the wording or parts of the idea, credit to the original source should be given. The project report is a scholarly work, and as such, extensive citation from the literature is expected. As you make notes from a source, indicate clearly whether your notes are a direct quote or a paraphrased interpretation. If direct quotes are used, the page number is required for a complete citation. Plagiarism software is widely available and routinely used by professors and journal editors.

(10) Other Information
(i) There will be no age bar for admission.
(ii) Scholarship of Rs. 1000/- per month will be provided to the selected candidates at the end of each semester subject to their satisfactory attendance and on successfully qualifying the end semester examination without any back paper/back log.
(iii) Hostel accommodation will not be provided to the students.

(11) 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 from Community College, Rajiv Gandhi University.

(12) General

For any matter not covered under these Regulations for the Community College, the existing UGC Community College guidelines and directives and Rajiv Gandhi University Rules, Ordinances and the 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
DCA/105:	Project Work-I	0	12
Semester- II			
DCA/201:	Front Office Management	3	0
DCA/202:	Programming for Accounting	3	2
DCA/203:	Accounting and Application-II	3	2
DCA/204	E-filing	3	2
DCA/205:	Project Work-II	0	12
Total Credit (60)		**24**	**36**

Table 1.2 Distribution 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
DCA/105:	Project Work-I	0	Viva – 30 Presentation– 30	Report - 40
Semester- II				
DCA/201:	Front Office Management	20	0	80
DCA/202:	Programming for Accounting	20	40	40
DCA/203:	Accounting & Application-II	20	40	40
DCA/204	E-filing	20	40	40
DCA/205:	Project Work-II	0	Viva – 30 Presentation– 30	Report - 40
Total Marks		**1000**		

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.

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. Koontz, Odonnel and Wheirich   Principle of Management

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. Financial Accounting: P.C Tulsian, S Chand, New Delhi
2 Accounting Theory and Practices: J Lal, Himalaya Publishinh House
3. Tally Accounting Software

DCA 105: PROJECT WORK-I

Credit Skill Based - 12
Full Marks: 100
Viva: 30Marks
Presentation: 30 Marks
Project Report: 40 Marks

Objective: *The main objective of this paper is to provide basic knowledge about the research and its practical application.*

N.B: Project work to be carried out as per article 10 of the regulation

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.

REFERENCE BOOKS

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

DCA202: PROGRAMMING FOR ACCOUNTING

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 developing small computer programmes to deal with day-to-day accounting needs.*

UNIT–I:HTML introduction, features, HTML tags, syntax, Head & Body Sections, Inserting texts, using images, hyperlinks, backgrounds and color, tables in HTML. Brief introduction to HTML Editors including MS FrontPage, Macromedia dreamweaver. Designing simple websites using MS Front Page.Webhosting and publishing concepts.

UNIT–II: Concept of database, data independence, redundancy Control; Entity-relationship model, Relational data model: DDL, DML: relational operators, functional dependencies, introduction to normal forms; Query languages: SQL syntax and examples; Introduction to RDBMS like mysql.

UNIT–III: Introduction to PHP: Evaluation, Syntax, Variables and constants, Data types, operators and expression; Form Handling: Capturing form data, dealing with multi-valued field, generating web forms, File uploading forms, form redirection after submission: Looping: Introduction to lookup, using looping with HTML, Introduction to functions: call by value and call by reference; String Handling: Creation and access, search &replace string, string formatting, related library functions; Brief introduction to arrays.

UNIT–IV: Integration of HTML, RDBMS and PHP: Connecting to SQL from php using mysql PHP Data Objects; creating a member record viewer: setting up database configuration strings, establishing connection to the database, displaying the information of members; Brief introduction to inserting, updating and deleting database records through PHP.

Books/References:
1. Learn HTML in a week end by Steven E . Calihan, P H I
2. Using HTML By Lee Anne Phillips, PHI
3. Database system concepts: Silberschatz and Korth; McGraw Hill.
4. Fundamentals of database systems: Elmasri and Navathe; Narosa Publishing
5. Beginning PHP 5.3, Matt Doyle, Wiley Publishing Inc.
6. Programming PHP, Shroff - O'Reilly

DCA203-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. Financial Accounting: P.C Tulsian, S Chand, New Delhi
2 Accounting Theory and Practices: J Lal, Himalaya Publishinh House
3. Tally Accounting Software

DCA204: 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

BooksRecommended
1. **Students Guide to Direct Taxes: Arvind Dubey, Lexis Nexis**
2. **Direct Taxes Law & Practices: Singhania, TaxMan**
3. **TaxMan's- GST mannual**

Reference:
1. **BOOK ON EFILING AND ERA OF TAXES -A REVIEW - Dhamankar and Khandewale;**
2. **GST e-book: http://cleartax.in/GST**

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DCA 205: PROJECT WORK-II

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Credit Skill Based - 12
Full Marks: 100
Viva: 30Marks
Presentation: 30 Marks
Project Report: 40 Marks

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Objective: **The main objectives of this paper are to provide basic knowledge about the research and its practical application.**

N.B: Project work to be carried out as per article 10 of the regulation