

PROGRAMME GUIDE

DISTANCE EDUCATION PROGRAMMES

DIPLOMA IN ACCOUNTANCY (DIA)

- **Scheme of Examination**
- **Detailed Syllabus**
- **Counseling and Study Structure**
- **Study Modules & Books Information**
- **Date Schedule & Instructions for Submitting Assignments**



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DIPLOMA IN ACCOUNTANCY (DIA)Duration : 12 Months Eligibility : Class 12th Pass**Contents and Scheme of Examination**

Course Code	Name of the Course	Credit	Total Marks	Theory		Practical Marks		Assignments	
				Max	Min	Max	Min	Max	Min
Semester-I									
DIA1	Business Fundamentals	3	100	70	23	-	-	30	10
DIA2	Accounting for Business	4	100	70	23	-	-	30	10
DIA3	Business Taxation Fundamentals	3	100	70	23	-	-	30	10
DIA4	Fundamentals of Computer and Information Technology	3	100	70	23	-	-	30	10
DIA5	Operating system (DOS, Windows)	3	100	50	17	20	7	30	10
Total aggregate required to pass			500	330	119	20	8	150	54
Semester-II									
DIA6	MS – Office (MS Word, Excel, PowerPoint)	5	100	50	17	20	7	30	10
DIA7	Applied Statutory Compliance	5	100	50	17	20	7	30	10
DIA8	Financial Accounting with Tally	6	100	50	17	20	7	30	10
Total aggregate required to pass			300	150	54	60	22	90	33

Evaluation Scheme

- 33% in each theory, practical, project, dissertation & internal assessment
- 36% Aggregate marks to pass

DETAILED SYLLABUS**DIA1- BUSINESS FUNDAMENTALS**

Business System and Business Environment - Introduction – Business Definition – Nature of Business – Evolution of Business – Launching a Business Enterprise

Forms of Business Enterprise - Sole Proprietorship – Partnership – Joint stock company

Company Management - Organs of Company Management – Shareholders – Board of Directors – Managing Director – Company Meetings and Resolutions – Maintenance of Records

Management Principles - Management as an art – Management as Science – Management as Profession – Features – Levels – Scientific Management

Functions of Management - Planning – Organizing – Directing – Controlling – Decision-making – Financial Management – Personnel Management – Marketing Management – Production Management

DIA2 - ACCOUNTING FOR BUSINESS

Introduction - Accounting - a financial information system, accounting principles, conventions and concepts, systems, accounting equations, double entry system, journal-ledger, bank reconciliation-trial balance.

Business Income and Final Accounts - Accounting concept of income, income measurement, manufacturing, trading, profit and loss accounts, balance sheet, sole trader.

Accounting for Depreciation: Meaning, objects, methods of depreciation.

Bill Transactions in Business - Bill of exchange, promissory note, definition, accommodation bills* meaning objects etc, recording of bill transactions.

Consignments and Joint Ventures - Meaning, differences, commission etc.

DIA3 - BUSINESS TAXATION FUNDAMENTALS

Constitutional provisions, Direct and Indirect taxes, Capital vs Revenue, Tax Incidence, Exemptions.

Taxation heads of income - Income from salary, income from house property, Income from Business or Profession, Capital gains losses, Income from other sources, Set off/carry forward, deductions, Advance tax, Return Filing and for specific Management Decisions

Accounting Method and Accounting year - Business Expenditure -capital gains - Carry forward losses and Depreciation; Intercorporate transactions; Wealth tax on company.

Tax planning, Tax audit and long term Fiscal planning; Chelliah Committee on Taxation; Wealth tax and Gift tax; Customs Act; Central Excise act, VAT.

Income Tax Authorities - Powers of appellate authorities.

DIA4 - FUNDAMENTALS OF COMPUTERS & INFORMATION TECHNOLOGY

Brief history of computer, Definition of computer, characteristics of computer, applications of computer, computer v/s calculator, computer Vs human being, Types of computers Generations of computers, Basic components of a computer system - Control unit, ALU, Input/Output their functions and characteristics. instruction cycle of computer.

Personal Computer (PCs) – evolution of PCs, configurations of PCs- PC/XT, AT, 486, Pentium computers and Newer, PCs, Motherboard and its various sections, use of Expansion slots and various types of extension cards, Introduction and main capabilities & characteristics of new microprocessors--Dual core, Core 2 duo and quad core processors, Memory –primary and secondary types of memory RAM, ROM, EPROM, PROM, Cache Memory, SDRAM, DDR, DDR2 etc.

Input/Output & Storage Units:- Introduction, types, functions and working principles of various I/O devices like - Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen, Monitors - characteristics and types of monitor -Digital, Analog, Size, Resolution, Refresh Rate, Interlaced / Non Interlaced, Dot Pitch, Video Standard - VGA, SVGA, XGA etc, Printers and its types – Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotter, Multi Functions Devices (MFD), Sound Card and Speakers, Storage fundamentals - Primary Vs Secondary Data Storage and Retrieval methods - Sequential, Index Sequential and Direct Access, SIMM, Various Storage Devices - Magnetic Tape, Magnetic Disks, Cartridge Tape, Hard Disk Drives, Floppy Disks (Winchester Disk), Optical Disks, CD, VCD, CD-R, CD-RW, Zip Drive, flash drives Video Disk , Blue Ray Disc, SD/MMC Memory cards, Physical structure of floppy & hard disk, drive naming conventions in PC. DVD, DVD-RW.

Software and its Need, Types of Software - System software, Application software, Utility Software, System Software - Operating System, Programming languages, Assemblers, Compilers and Interpreter, Introduction to various operating system for PCs—DOS, Windows, Linux etc.

File System basics – File Allocation Table (FAT & FAT 32), NTFS and ext3 file systems, files & directory structure and its naming rules, booting process details of DOS and Windows, DOS system files.

Programming languages- Machine, Assembly, High Level, 4GL, their merits and demerits, Application Software and its types - Word-processing, Spreadsheet, Presentation Graphics, Data Base Management Software, Graphics, Browsers, E-mail clients, Report Writers etc., characteristics, Uses and examples and area of applications of each of them.

Computer Virus - working principles, Types of viruses, virus detection and prevention, viruses on network, Viruses on Windows and Linux.

Use of communication and IT , Communication Process, Communication types- Simplex, Half Duplex, Full Duplex, Communication Protocols, Communication Channels - Twisted, Coaxial, Fiber Optic, Serial and Parallel Communication, Modem - Working and characteristics, Types of network Connections - Dialup, Leased Lines, ISDN, DSL, RF, Broad band ,Types of Network - LAN, WAN, MAN ,Internet, VPN etc., Topologies of LAN - Ring, Bus, Star, Mesh and Tree topologies, Components of LAN -Media, NIC, NOS, Bridges, HUB, Routers, Repeater and Gateways. Internet & its working. Various services of Internet.

Computer Applications in Business-Need and Scope, Computer Applications in daily life, Sales, Marketing, advertising, GIS, Multimedia, Computer Applications in Classes, Virtual Classrooms, Computer applications in Offices, Information System for Accounting-Cost and Budgetary Control, Marketing and Manufacturing, Computer Applications in Materials Management, Insurance and Stock-broking, Production planning and Control, Purchasing, Banking, Credit and Collection, Warehousing. Use of computers in common public services and e-governance. Various e-governance initiatives in India.

DIA5 - OPERATING SYSTEM (DOS, WINDOWS)

Disk Operating System (DOS) - Introduction, History & versions of DOS DOS basics- Physical structure of disk, drive name, FAT, file & directory structure and naming rules, booting process, DOS system files.

DOS Commands : Internal - DIR, MD, CD, RD, COPY, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE etc.

External Commands - CHKDSK, XCOPY, PRINT, DISKCOPY, DISKCOMP, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, EDIT, MODE, ATTRIB, HELP, SYS etc

Windows - Introduction to Windows, its various versions and features. Hardware requirements for various versions of Windows. Working with Windows (XP or Windows 7) Windows concepts, Windows Structure, Desktop, Taskbar, Start Menu, Working with files and folders, create, copy, delete, renaming and moving files and folders, working with recycle bin-restoring deleted files, emptying the recycle bin, searching files and folders .My computer, formatting floppy disks, Using CDROM Disk and Dives.

Using Windows Accessories programs- Calculator, Notepad, Paint, WordPad, Character map, Paint, Command line.

Using Media Player, Sound Recorder, Volume Control.Taking Printout from programs, Printer Properties, Add fonts to Windows (Specially adding Hindi Fonts and using them). Setting up Regional and Language settings in Windows.

Advanced features of Windows -Managing Hardware & Software – Add or remove Hardware devices to/from computer, Add/remove programs, Using Scanner, Web camera, sharing of printers.

System Tools - Backup, Clipboard Viewer, Disk Defragmenter, Drive Space, Scandisk, System Information windows update.

Communication – Setting up Dial up Networking with Windows, Internet connection with Windows, Direct Cable Connection, Setting up TCP/IP properties, Hyper Terminal, Phone Dial ,Browsing the Web with internet explorer, communication through Outlook Express, Multiple

Users Features of Windows. Creating and deleting user, changing user password etc. Accessibility Features of Windows.-Sharing Information between Programs, sharing folders and drives browsing the entire network, mapping windows shared drives, Using shared printers - Understanding OLE - Embed/Link Using Cut and Paste and Embed/Link Using Insert Object - Manage Embedded/Linked Object.

SECOND SEMESTER

DIA6 - MS-OFFICE (WORD, EXCEL, POWERPOINT)

MS Word Basics: Introduction to MS Office; its components, Introduction to MSWord; Features & area of use. Working with MS Word.; Menus & Commands; Toolbars & Buttons; Shortcut Menus, Wizards & Templates; Creating a New Document; Saving document, Saving as different format, Different Page Views and layouts; Applying various Text Enhancements; Working with – Styles, Text Attributes; Paragraph and Page Formatting- Using page border and watermark, Text Editing using various features ; Bullets, Numbering, Auto formatting, word count, various page view options, Printing & various print options.

Advanced Features of MS-Word: Spell Check, Thesaurus, Find & Replace; Headers & Footers ; Inserting – Page Numbers, Pictures, Files, Auto texts, Symbols etc.; Working with section breaks and page breaks, Working with Columns, Tabs & Indents; Creation & Working with Tables including conversion to and from text; Margins & Space management in Document; Adding References – footnotes, endnotes, and Table of contents, Insert drawing, Mail Merge, Envelops & Mailing Labels, protect and secure documents in MS Word, Working in different languages in MS Word. Using Unicode in MS Word, Insert WordArt and other objects like shapes, clipart, charts and SamrtArts, symbol in Document. Using Macros in Word- Record, edit and run macros.

MS Excel: Introduction and area of use; Working with MS Excel.; concepts of Workbook & Worksheets; Using Wizards; Various Data Types; Using different features with Data, Cell and Texts; Inserting, Removing & Resizing of Columns & Rows; Working with Data & Ranges; Different Views of Worksheets; Zooming, Column Freezing, Labels, Hiding, Splitting etc.; Using different features with Data and Text; Use of Formulas, Calculations using various type of functions-Logical, string, date & time, maths and other types; Cell Formatting including Borders & Shading; conditional formatting, sorting data items, Working with Different Chart Types; Printing of Workbook & Worksheets with various options. Import and export excel sheets to/from various format, add headers and footers, using macros in excel sheet- Record, edit and run macros.

MS PowerPoint: Introduction & area of use; Working with MS PowerPoint; Creating a New Presentation; Working with Presentation; Using Wizards; Slides & its different views; Inserting, Deleting and Copying of Slides; Working with Notes, Handouts, Columns & Lists; Adding Graphics, Sounds and Movies to a Slide; Working with PowerPoint Objects, Insert WordArt and other objects like shapes, clipart, charts and SamrtArts, symbol in PowerPoint, Designing & Presentation of a Slide Show; Master slide, Adding custom animation and effects in your presentation, Add time to your slide, Slide Sorting, Printing Presentations, Notes, Handouts with print options, Package your presentation for CD.

DIA7 - APPLIED STATUTORY COMPLIANCE

Final Accounts of Sole Traders - Manufacturing, trading and profit and loss accounts, balance sheet, adjustment of outstanding and unexpired income and expenses, depreciation and bad debts and provision for bad debts, bad debts recovered discount and provision for discount on debtors and creditors, interest on capital and drawings, goods taken for personal use and office use, goods distributed as samples, goods destroyed by fire, transfer to reserve fund, adjustment for rectification and inter indebtedness in personal accounts.

Branch and Departmental Accounts - Branch, objectives, types, accounting for branches not keeping full system of accounting, (i) Debtors system (ii) Stock and debtor system, trading results of independent branches. Adjustment for depreciation of fixed assets, expenses met by HO for branches, reconciliation of transit items, incorporation of branch trial balance in the HO books.

Departmental accounts including inter departmental transfers. Unrealized profit.

Accounting for Incomplete Records - Meaning, features, defects, ascertainment of profit by conversion method, preparation of trading and profit and loss account and balance sheet.

Royalty Accounts - Royalties, minimum rent, short working, recovery, special circumstances, adjustment of minimum rent sub lease, entries in the book of lessee and lessor.

Self Balancing and Sectional Balancing

Hire Purchase and Installment Systems - Meaning, difference between the two, accounting entries in the books of purchaser and vendor, default in payment, partial and full repossession, installment system, entries in the books of purchaser and seller.

Insolvency Accounts - Meaning, preparation of statement of affairs and deficiency accounts of sole proprietary concerns and partnership firms.

Contract Accounts - Meaning, work certified, retention money valuation of WIP, ascertainment of profit on incomplete contracts, preparation of contract accounts and contractee's accounts, balance sheet

Partnership - i. Amalgamation, ii. Dissolution, insolvency of partners, Garner vs Murray, Picemeal distribution

DIA8 - FINANCIAL ACCOUNTING WITH TALLY

Basic Concepts of Accounting with Tally, Tally Configuration & INI setup, Data Directory & Folders configuration, Single & Multiple User, Tally Screen Components, Mouse / Keyboard Conventions & Key, Combinations, Switching between screen areas, Quitting Tally. Maintaining Company Data, Basic Company Details, Create/ Alter/ Select/ Load/ Close a Company, Chart of Accounts, Company Features, Configuration.

Create, Alter & Display Groups and Ledgers, All accounting voucher types and transactions, Create and Alter new Voucher type, Item and Account Invoice transactions, Excise Invoice, Export Invoice, Transactions using Bill-wise details Create, Alter & Display Cost Centre and Cost Categories, Cost centre & Cost Category allocation in voucher entry, Creating Cost centre Class, Invoice entry in a Class situation, Create, Alter & Delete Foreign Currencies, Voucher entry using foreign currency, Bank Reconciliation, Interest calculations using simple & advance parameters, Interest calculations on outstanding balances & on invoices, Use of voucher class, adjustment of interest, Creation of voucher class, Invoice entry in a class situation.

Create, Alter & Delete Budgets for groups, ledgers & cost centres, Defining credit limit & credit period, Display Budgets & variances, Create, Alter & Delete a scenario. Enabling Job Costing in Tally, Master creation & configuration for Job costing, Creation of Voucher type & Voucher class for Stock Transactions, Creation of Transfer journal for transfer of stock between godowns, Consumption journal Transactions, payment.

Voucher, Godown summary Report, Job Work Analysis, Material consumption summary. Reports like balance sheet, Profit & Loss account, Ratio analysis, Trial Balance. Accounts books like cash/bank book, All ledgers, Group summary & vouchers, Sales, purchase & journal registers, Cost centre & category summary, Cost centre breakup, ledger & group breakup, outstanding receivables & payables, interest receivable & payable, Statistics, Cash & Fund flow, Day book, List of Accounts, Reversing journals, optional vouchers, post-dated vouchers.

Create, Alter & Display Stock Groups and Stock Items, Stock item behaviour using costing and market valuation method, other behaviour like treating all sales as new manufacture, treating all purchases as consumed, treating all rejections inward as scrap, ignoring negative balances, Treating difference due to physical counting, Create, Alter & Display Stock categories, Create, Alter, Display simple & compound units of measures, Stock items using alternate units, Defining standard cost & selling price, Defining Rate of duty, Defining MRP, Create, Alter & Display Godowns, Allocation of items to the Godowns, All inventory voucher types and transactions, Inventory details in accounting vouchers, Defining re-order level, Transactions using tracking numbers, Use of batch-wise details in voucher, Additional cost details in vouchers, Creating Bill of material, Cost estimation, Creating Price list & defining Price levels, invoice using Price list, Zero valued entries, Transactions in case of Different actual & billed quantities. Reports like Stock summary, Inventory books like Stock item, Group summary, Stock transfers, Physical stock register, Movement analysis, Stock group & item analysis, stock category analysis, Ageing analysis, Sales order & Purchase order book, Statement of inventory related to Godowns, categories, stock query, Reorder status, Purchase & Sales order summary, Purchase & Sales bill pending, Exception reports like negative stock & ledger, overdue receivables & payables, memorandum vouchers, optional vouchers, post-dated vouchers, reversing journals.

Cheque Printing, Common printing options, Different printing formats, Multi-Account printing, Dynamic- Report specific options. Creating Group company, Use of Tally vault, Using Security control & defining different security levels, Use of Tally Audit. Back-up & Restore, Splitting company data, Export & import of Data, ODBC compliance, use of E-mail, Internet publishing, Upload, web browser & online help, Re-write data.

COUNSELING AND STUDY STRUCTURE

Sl. No.	Course Code	Title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (hours)				Project
					Face to Face Counseling	Self study	Practical	Assignments	
Semester I									
1	DIA1	Business Fundamentals	3	90	12	51	-	27	-
2	DIA2	Accounting for Business	4	120	16	68	-	36	-
3	DIA3	Business Taxation Fundamentals	3	90	12	51	-	27	-
4	DIA4	Fundamentals of Computer and Information Technology	3	90	12	51	-	27	-
5	DIA5	Operating system (DOS, Windows)	3	90	12	33	18	27	-
Semester II									
6	DIA6	MS – Office (MS Word, Excel, PowerPoint)	5	150	20	55	30	45	-
7	DIA7	Applied Statutory Compliance	5	150	20	55	30	45	-
8	DIA8	Financial Accounting with Tally	6	180	24	66	36	54	-

STUDY MODULES AND BOOKS INFORMATION

Course Code	Name of the Course	Books / Modules to be used
Semester-I		
DIA1	Business Fundamentals	<ul style="list-style-type: none"> Business Organisation and Management, Tapash Ranjan Saha, Tata Mcgraw Hill Education, [E] & [H]
DIA2	Accounting for Business	<ul style="list-style-type: none"> Module Prepared by CVRU
DIA3	Business Taxation Fundamentals	<ul style="list-style-type: none"> Module Prepared by CVRU
DIA4	Fundamentals of Computer and Information Technology	<ul style="list-style-type: none"> Module Prepared by CVRU
DIA5	Operating system (DOS, Windows)	<ul style="list-style-type: none"> Module Prepared by CVRU
Semester-II		
DIA6	MS – Office (MS Word, Excel, PowerPoint)	<ul style="list-style-type: none"> Module Prepared by CVRU
DIA7	Applied Statutory Compliance	<ul style="list-style-type: none"> Module Prepared by CVRU
DIA8	Financial Accounting with Tally	<ul style="list-style-type: none"> Module Prepared by CVRU /(Module S51 – Introduction to Financial Accounting)

DATE SCHEDULE AND INSTRUCTIONS FOR SUBMITTING ASSIGNMENTS

DUE DATE OF SUBMISSION OF ALL ASIGNMENTS AT THE STUDY CENTRE		
Year	Assignment No.	Due Date
Semester - I	DIA (1) DIA (2) DIA (3) DIA (4) DIA (5)	April 30 (for January Session) October 31 (for July Session)
Semester - II	DIA (6) DIA (7) DIA (8)	April 30 (for January Session) October 31 (for July Session)

Note: Assignments of the course are available for download at the CVRU Website <http://www.cvrु.ac.in> . You can download the assignments as per your course, follow the instructions given and submit it before due dates at the study centre.