PROGRAMME GUIDE

DISTANCE EDUCATION PROGRAMMES

DIPLOMA IN ACCOUNTANCY (DIA)

- **About University**
- **About Programme**
- **Scheme of Examination**
- **Detailed Syllabus & Reference Book**
- **Counseling and Study Structure**
- **Study Modules & Book Information**
- **Date Schedule & Instructions for Submitting Assignments**
- **Guideline For Preparation of Project Report**

DR. C.V.RAMAN UNIVERSITY
INSTITUTE OF OPEN AND DISTANCE EDUCATION (IODE)
KARGI ROAD, KOTA, BILASPUR, CHATTISGARH
PHONE : **07753253851**, 8827920016, 8827920019 FAX : 07753-253728
E-MAIL: cvrussd@gmail.com **WEBSITE:** www.cvru.ac.in

ABOUT UNIVERSITY

Dr. C.V. Raman University was established on 3 November, 2006, in the district of Bilaspur, Chhattisgarh by the "All India Society for Electronics and Computer Technology" (AISECT), the Sponsoring Body. The University was named after the first Nobel Laureate of the country in the field of science – Dr. C.V. Raman, an Indian physicist efforts influenced in the growth of science in our country. The University's principle goal is to evolve a new cadre of highly skilled technical professionals with deep academic insights and a strong sense of Indian 'Values and ethics', commemorating our forefathers who helped shape this nation.

The Sponsoring Body Of The University-All India Society For Electronics And Computer Technology (AISECT) Is An ISO 9001:2008 Certified Organization, Established In 1985 And Is Today's One Of The India's Most Reputed And Trusted Education Groups Which Houses Private Universities, Engineering Colleges, Professional Institutions & Education Centres Across The Country. Till Date, AISECT Has Transformed The Lives Of Over 19 Lakh Students And Has Uplifted The Lives Of Millions Of People In The Community. AISECT Has Been Lauded For Its Exceptional Work And Has Won Awards From The World Bank, NASSCOM, Tie, Government Of India, Government Of Madhya Pradesh And Several Others On Account Of Its Commitment To High Quality Education Over The Last 28 Years. AISECT Is Also A Partner Institution With GoI, Gomp And Gocg In Their Common Service Centre Program And Several Other Projects Of State And National Concern.

MAIN OBJECTIVES

- Provide quality higher education and make provisions for research
- Create higher levels of intellectual abilities among our students
- Establish state-of-the-art facilities for education, training and examination, including online training
- Carry out teaching, research and offer comprehensive learning for a bright professional career
- Create centers of excellence for R&D to promote an environment of innovation and research
- Provide consultancy to public organizations and the Industry

- Award and maintain the standard of degrees, diplomas, certificates and other academic distinctions in accordance with the norms laid down by UGC,DEB, AICTE, BCI, MCI and other regulatory bodies.

RECOGNITIONS

- The University is recognized under Section 2(f) of the UGC Act.
- Joint Committee Approval of DEB(UGC/AICTE/DEB)
- Other recognitions include AICTE, NCTE, BCI and DEB
- It is the first University in the state of Chhattisgarh to be awarded an ISO: 9001-2008 Certification.
- Membership of the Association of Indian Universities (AIU)
- NACC B+

☐

THE FACULTIES OF STUDIES

The University has wide range of faculties which offers the traditional as well as the new era job oriented courses. The main emphasis is on providing a wide choice of courses at different levels. The following faculties currently are in operation in the University:

- Faculty of Arts
- Faculty of Commerce
- Faculty of Management
- Faculty of Science
- Faculty of Engineering
- Faculty of Information Technology
- Faculty of Education
- Faculty of Law

ABOUT INSTITUTE OF OPEN AND DISTANCE EDUCATION (IODE), CVRU

Education determines the quality of our life to a great measure, especially professional life. However, for many, in some circumstances, the path to education is ridden with many obstacles, including location, geographical inflexibility and lack of time. Fortunately, distance education is changing that scenario by providing an effective alternative platform to learn new skills and acquire a degree, such as distance education MBA, without having to attend traditional classes.

We, a UGC/DEB approved distance university (1 may 2009), offer various undergraduate and post-graduate degrees, along with a number of diplomas, which have benefitted many distance learners.

Our distance learning programmes are the shining light that many have been looking for; they unite conventional teaching approaches, including course materials in the form of books, and modern teaching methodologies, which include online access to the course. Our unique approach has made us the centre of distance education in Chhattisgarh, helping scores of professionals to obtain a degree and fly high in their careers.

With our distance learning programmes, we are bringing people into the fold of skilled workforce, which has changed the life of many.

What makes us a distinguished Chhattisgarh distance education university?

- Reaching various far-flung regions of the state through information technology
- Providing professional education, need- and knowledge-based
- Setting new national standards in distance education

IMPORTANT ACHIEVEMENTS

- AN ISO 9001: 2008 Certified University

- NIRF Ranking Under Top 200 University

- World Education Award

- Largest Network for Learning Support System.

- Declaration of Term end result Time to Time.

- Best in Skill Development Award 2015

- Best University in Open Distance and online Award 2017

ACADEMIC PROGRAMMES OFFERED BY THE UNIVERSITY IN OPEN AND DISTANCE LEARNING MODE

The University offers through the Institute of Open and Distance Education (IODE) both short term and long term programmes leading to Certificates, Diploma and Degrees, which are conventional as well as innovative. Most of these programmes have been developed after an initial survey of the demand for such Programmes in the job market. They are launched with a view to fulfil the learner's need for skill and employability.

- Certification,

- Improvement of skills,
- Acquisition of professional qualifications,
- Continuing education and professional development at work place,
- Self-enrichment,
- Diversification and updation of knowledge, and
- Empowerment.

PROMINENT FEATURES OF THE OPEN AND DISTANCE EDUCATION AT CVRU

The open and distance education at the Dr. C. V. Raman University has certain unique features such as

- Individual study - flexible in terms of place, pace and duration of study.
- Use of latest information and communication technologies.
- Modular approach to programmes.
- Cost-effective programmes.
- Socially and academically relevant programmes based on students need
- Convergence of open and conventional education systems.
- Take higher-education to the unreached sections of the society through the use of information technology.
- Provide need and knowledge-based professional education.
- Set the national standards for Distance Education.

.

ABOUT PROGRAMME

(a) Programme's Mission & Objective:-

Dr. C.V. Raman University's Institute of Open & Distance Education focuses on providing quality education through distance learning, matching with the parameter of regular programme and producing capable business leaders who are prepared with the necessary management & research skills to make high-quality business decisions in either an entrepreneurial or staff capacity.

The DIA program at Dr. C.V. Raman University aims to prepare our learner for choosing various verticals of finance, accountancy & marketing. It also provides scope for higher studies like C.A., C.F.A, I.C.W.A., C.S. etc as it provides strong foundation for commerce. Learner are always motivated to pursue research programmes, obtaining managerial positions in private & public companies & taking up startups.

Mission –

The mission of DIA programme is to:

- Empowering learner with all knowledge and guidance that they need to become worthy accounting professionals.
- Learning through doing.
- Developing social consciousness among learner
- Imparting value framework that is global yet national.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

Objectives :-

The specific objectives of the programme are to:

- To build a strong foundation of knowledge in different areas of Commerce.

- To develop the skill of applying concepts and techniques used in Commerce.
- To understand required mathematical, analytical and statistical tools for financial and accounting analysis.
- To develop an understanding of various commerce functions such as finance, accounting, Financial analysis, project evaluation, and cost accounting.
- To develop self-confidence and awareness of general issues prevailing in the society.

b) Relevance of the program with University's Mission and Goals :

Dr. C.V. Raman University aims to provide high standard of liberal education to its students, catering to their intellectual growth, personality development & nurtures them to be responsible adults committed to high ethical standards through various courses offered from different fields like commerce & management, science, arts, etc in regular mode as well as Open & Distance Learning mode.

Under DIA programme our learner through open and distance learning mode will be able to gain the basic knowledge and principal of accountancy.

Accountancy Benefits Underdeveloped Countries Underdeveloped countries can import skilled labor and technical know-how from developed countries.While the advance countries can import raw materials from underdeveloped countries. This helps in laying down the seeds of industrialization in the underdeveloped countries.

Accountancy helps in Expansion of aids to Trade With the growth in trade and commerce there is growing need for expansion and modernization of aids to trade. Aids to trade such as banking, communication, advertising and publicity, transport, insurance, etc., are expanded and modernized for the smooth conduct of commerce.

c) Nature of prospective target group of learners:

This programme is designed in such a way to meet specific needs and requirements of accounts learners. It is developed for a particular department of special target learners.

Depending upon the targeted group for which the program is designed, the curriculum and activities involved in it also changes accordingly. That's why, before designing and developing a program, it is analyzed the requirements of the accounts learners. However, there can be some common programs that can be used for all groups within the institution. There are several different groups in an institution including people having low disposable income, rural dwellers, unskilled men etc.

The target group would be essentially unemployed youth who may or may not possess necessary skill to launch a micro-unit but have the necessary desire and aptitude for such venture.Others including unskilled men, women, etc.

d) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

Upon successful completion of this course, a learner will be able to:

- Prepare financial statements in accordance with Generally Accepted Accounting Principles.
- Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
- Effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.
- Understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
- Apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
- The learner will experience real-world learning and application of skills via their internship.

e) Expected Outcomes of Programme:

- To acquired a general knowledge, principles and mechanisms of accountancy.

- To acquired techniques relevant of course taught

- To provide the practical expose and knowledge acquiring skill.

- To crate and develop the presentation skill in seminar/ conference

- Possess the skills required to work and lead effectively in a team-based environment..

f) PROGRAMME DELIVERY MODE

The methodology of instruction in the distance learning mode in the university is different from that of the conventional regular programs. The system adopted for this more learner oriented and the learner is an active participant in the pedagogical process. Most of the instructions are imparted through distance education methodology and face to face mode as per requirement. The programme delivery methodology used in the distance learning mode follows a multimedia approach for instructions, which compromises:

- **Self Instructional Written Material:** The printed study material (written in self instructional style) for both theory and practical components of the programs is supplied to the learners in batches for every course.

- **Audio-Visual Material Aids:** The learning package contains audio and video CDs which have been produced/adopted by the University for Better Clarification and enhancement for understanding of the course material given to the learners. A video programme is normally of 25-30 minutes duration. The video cassettes are screened at the leaner support centre during specific sessions which are duly notified for the benefit of the learners.

- **Counseling Sessions:** Normally counseling sessions are held as per schedule drawn by the IODE DR. C. V. RAMAN UNIVERSITY. These are mostly held outside the regular working hours of the learner support centre.

- **Teleconferences:** Live teleconferencing sessions are conducted via Internet/ satellite through interactive Video Conferencing facility (available at some places) from the University studios, the schedule of which is made available at the learner support centre.

- **Industrial Training/Practical/Project work:** Some programmes have industrial training/practical/ project component also. Practical are held at designated institutions for which schedule is provided by the learner support centre. Attendance at practical is

compulsory. For Project Work, comprehensive project guide, in the form of booklet, is provided to the student along with the study material.

- The printed study materials will be dispatched periodically to the enrolled students for each paper of study. These materials will be as guide for the students for effective learning. The assignment for internal assessment shall also be dispatched along with the study material. Online modules are also available for some courses. These are in progress and as and when available, these will be available on the website of the students for registered candidates.

- The counseling sessions will be of 30 days duration for a course in a year. The actual schedule and place of contact program shall be announced and communicated to students in – time.

g) EVALUTION SYSTEM

The system of evaluation in open and distance learning system has a multi-tier system of evaluation.

1. Self-assessment exercise within each unit of study.
2. Continuous evaluation mainly through assignments which are tutor-marked practical assignments and seminar/workshop/extended.
3. The term-end examinations.
4. Project work.

The evaluation of learners depends upon various instructional activities undertaken by them. A learner has to write assignment responses compulsorily before taking term-end examination from time to time to complete an academic programme. A learner has to submit TMA responses to the learner support centre established by IODE Dr. C. V. Raman University. A learner should keep duplicate copies of assignments responses of TMA that may be required to be produced at Student Evaluation Division on demand. Term-end examination will be conducted at various examination centre approved by institute of open and distance education Dr. C. V. Raman university spread all over the Chhattisgarh. The weightage for Term End Examination will be 70% and weightage for Internal Assessment will be 30 % for this programme.

.

h) TERM-END EXAMINATION AND PAYMENT OF EXAMINATION FEE

The University conducts Term-end Examination in semester system and held in the month of Nov/Dec and May/June every year. Students will be permitted to appear in term-end examination subject to the conditions that:

1. Registration for the courses, in which they appeared is valid,
2. Minimum Time to pursue these courses is elapsed.
3. Submission of required number of assignment in respective courses by the due date.

Students can also submit on-line examination form as per guidelines through website at www.cvru.ac.in. Examination fee is required to be paid online payment gateway as per the fee table. Please do all correspondence regarding the course admission and other detail at the following address:

The Director

Institute of Open and Distance Education (IODE)

Dr. C. V. Raman University

Kargi Road, Kota, Bilaspur, Chhattisgarh

Phone: 07753253851, 8827920016, 8827920019

Email: cvrussd@gmail.com

LEARNER SUPPORT DESK:

Phone: 07753253872, 07753-253873, 8359050061

Email: cvrussd@gmail.com

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									
1DIA1	Business Fundamentals	3	100	70	23	-	-	30	10
2DIA2	Accounting for Business	4	100	70	23	-	-	30	10
3DIA3	Business Taxation Fundamentals	3	100	70	23	-	-	30	10
4DIA4	Fundamentals of Computer and Information Technology	3	100	70	23	-	-	30	10
5DIA5	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									
2DIA1	MS – Office (MS Word, Excel, PowerPoint)	5	100	50	17	20	7	30	10
2DIA2	Applied Statutory Compliance	5	100	50	17	20	7	30	10
2DIA3	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

1. 33% in each theory, practical, project, dissertation & internal assessment

2. 36% Aggregate marks to pass

DETAILED SYLLABUS

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)   **Theo. Max. M: 70 Min. M: 23**

Course Code: 1DIA1, CREDIT:-3   **Assig. Max.M: 30 Min. M: 10**

COURSE:- 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

TEXT AND REFERENCE BOOK

1. Sahitya Bhawan Publications- Dr.R.C.Gupta
2. Sahitya Bhawan Publications- Dr.S.C.Sakseta
3. Sahitya Bhawan Publications- Dr.S.M.Shukla.

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)　　　　　**Theo. Max. M: 70 Min. M: 23**

Course Code: 1DIA2, CREDIT:-4　　　　　　　　　　　**Assig. Max.M: 30 Min. M: 10**

COURSE:- 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.

TEXT AND REFERENCE BOOK

1. Sahitya Bhawan Publications- Dr.S.M.Shukla
2. Sahitya Bhawan Publications- Dr.G.K.Varshney
3. Sultan Chand & Sons- R.L.Gupta and M.Radhaswamy (New Delhi).

\

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)   **Theo. Max. M: 70 Min. M: 23**

Course Code: 1DIA3, CREDIT:-3   **Assig. Max.M: 30 Min. M: 10**

COURSE:- 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.

TEXT AND REFERENCE BOOK

1. Sahitya Bhawan Publications- Dr.H.C.Mehrotra
2. Sahitya Bhawan Publications- Dr.H.C.Mehrotra & Dr.S.P.Goyal.
3. Sahitya Bhawan Publications- Dr.H.C.Mehrotra & Dr V.P.Agrawal.

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)   **Theo. Max. M: 70 Min. M: 23**

Course Code: 1DIA4, CREDIT:-3   **Assig. Max.M: 30 Min. M: 10**

COURSE:- 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.

TEXT AND REFERENCE BOOK

1.COMPUTER FUNDAMENTAL :- PRADEEP K SINHA

2.ESSENTIALS OF INFORMATION TECHNOLOGY :- A.MANSOOR

3. FUNDAMENTALS OF COMPUTERS :-V.RAJARAMAN

4.COMPUTERS FUNDAMENTAL AND INFORMATION TECHNOLOGY:-RAMESH BANGIA

Dr. C.V. RAMAN UNIVERSITY
Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)   Theo. Max. M: 50 Min. M: 17

Course Code: 1DIA5, CREDIT:-3   Assig. Max.M: 30 Min. M: 10

COURSE:- OPERATING SYSTEM (DOS, WINDOWS)   Practical Max.M:20Min.M:07

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.

TEXT AND REFERENCE BOOK

1. Silberschatz, Gagne & Galvin, "Operating System Concepts", John Wiley & Sons, Seventh Edition or Latest
2. A.S. Tanenbaum : Operating System : Design and Implementation, Prentice Hall of India.
3. Milankovic, Operating system, Tata Macgraw Hill, New Delhi.
4. Stalling, W., "Operating Systems", 2nd edition, Prentice Hall.
5. Deitel H. M., "Operating Systems, 2nd edition, Addison Wesley.
6 AL STEVANS   "TEACH YOUR SELF DOS",BPB PUBLICATION
7. A. MANSOOR   "windows XP Operating system", PRAGYA PUBLICATION
8. ANURAG SEETHA "LINUX OPERATING SYSTEM",PRAGYA PUBLICATION

SECOND SEMESTER

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)	**Theo. Max. M: 50 Min. M: 17**
Course Code: 2DIA1, CREDIT:-5	**Assig. Max.M: 30 Min. M: 10**
COURSE:- MS-OFFICE (WORD, EXCEL, POWERPOINT)	**Practical Max.M:20Min.M:07**

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.

TEXT AND REFERENCE BOOK

1.ILLUMINATING MS-OFFICE XP-A.MANSOOR

2.MS-OFFICE XP FOR EVERY ONE-SANJAY SAXENA

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)	**Theo. Max. M: 50 Min. M: 17**
Course Code: 2DIA2, CREDIT:-5	**Assig. Max.M: 30 Min. M: 10**
COURSE:- Applied Statutory Compliance	**Practical Max.M:20Min.M:07**

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

TEXT AND REFERENCE BOOK

1. Sahitya Bhawan Publications- Dr.S.M.Shukla
2. Sahitya Bhawan Publications- M.L.Agrawal & Dr.K.L.Gupta
3. Sultan Chand & Sons-R.L.Gupta & M.Radhaswamy (New Delhi).

Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: DIPLOMA IN ACCOUNTANCY (DIA)	**Theo. Max. M: 50 Min. M: 17**
Course Code: 2DIA3, CREDIT:-6	**Assig. Max.M: 30 Min. M: 10**
COURSE:- FINANCIAL ACCOUNTING WITH TALLY	**Practical Max.M:20Min.M:07**

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.

TEXT AND REFERENCE BOOK

1. Financial accounting with tally - Dr mukti jain.

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	1DIA1	Business Fundamentals	3	90	12	51	-	27	-
2	1DIA2	Accounting for Business	4	120	16	68	-	36	-
3	1DIA3	Business Taxation Fundamentals	3	90	12	51	-	27	-
4	1DIA4	Fundamentals of Computer and Information Technology	3	90	12	51	-	27	-
5	1DIA5	Operating system (DOS, Windows)	3	90	12	33	18	27	-
Semester II									
6	2DIA1	MS – Office (MS Word, Excel, PowerPoint)	5	150	20	55	30	45	-
7	2DIA2	Applied Statutory Compliance	5	150	20	55	30	45	-
8	2DIA3	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		
1DIA1	Business Fundamentals	• Module Prepared by CVRU
1DIA2	Accounting for Business	• Module Prepared by CVRU
1DIA3	Business Taxation Fundamentals	• Module Prepared by CVRU
1DIA4	Fundamentals of Computer and Information Technology	• Module Prepared by CVRU
1DIA5	Operating system (DOS, Windows)	• Module Prepared by CVRU
Semester-II		
2DIA1	MS – Office (MS Word, Excel, PowerPoint)	• Module Prepared by CVRU
2DIA2	Applied Statutory Compliance	• Module Prepared by CVRU
2DIA3	Financial Accounting with Tally	• Module Prepared by CVRU /(Module S51 – Introduction to Financial Accounting)

DATE SCHEDULE AND INSTRUCTIONS FOR SUBMITTING ASSIGNMENTS

Year	Assignment No.	Due Date
Semester - I	1DIA1 1DIA2 1DIA3 1DIA4 1DIA5	April 30 (for January Session) October 31 (for July Session)
Semester - II	2DIA1 2DIA2 2DIA3	October 31 (for January Session) April 30 (for July Session)

INSTRUCTIONS TO STUDENTS FOR FORMATTING THE ASSIGNMENTS

सत्रीय कार्य हेतु छात्रों के लिये निर्देश

1.   This booklet contains the assignments for the entire (All Semester) programme. Each course has one assignment. All assignments should be completed and submitted at IODE CVRU/ study centre before the due date.

इस पुस्तिका में पूरे पाठ्यक्रम के लिये (सभी सेमेस्टर) के सत्रीय कार्य दिये गये हैं। प्रत्येक पाठ्यक्रम के लिये एक सत्रीय कार्य दिया गया है जिसे पूर्ण करने के पश्चात निर्धारित तिथि तक डाॅ. सी. वी आर.यु के दूरस्थ शिक्षा संस्थान ∕ अध्ययन केन्द्र को भेजना आवश्यक है।

2.   Please note that you will not be allowed to appear for the Term End Examinations for the course, until the assignments are submitted before the due date.

कृपया ध्यान रहे जब तक सत्रीय कार्य निर्धारित तिथि तक जमा नहीं होंगे, आप सत्रांत परीक्षा में नहीं बैठ सकेंगे।

3.   The assignments constitute the continuous component of the evaluation process and have 30% weightage in the final grading. You need to score minimum marks as per Examinations Scheme of Particular Programmme in assignment in each course in order to clear the continuous evaluation component.

सत्रीय कार्य सतत् मूल्यांकन का महत्वपूर्ण अंग है एवं अन्तिम ग्रेडिंग में 30 प्रतिशत अंक निर्धारित हैं। सतत् मूल्यांकन में उत्तीर्ण करने हेतु प्रत्येक सत्रीय कार्य में संबंधित कार्यकम के परीक्षा योजना के अनुसार न्यूनतम अंक प्राप्त करना अनिवार्य है।

4.   The assignment should be hand written on a A-4 size paper with proper cover which contains all the required information as given on the next page. You can use the photocopy of the cover for each assignment.

सत्रीय कार्य ए–4 साइज पेपर पर हस्तलिखित होना चाहिए तथा उस पर अगले पृष्ठ पर दिये गये कवर के अनुसार सभी जानकारी लिखी
होनी चाहिए। (आप चाहें तो कवर की फोटोप्रति प्रत्येक सत्रीय कार्य पर लगाकर प्रयुक्त कर सकते हैं)

5.   Leave at least 4cm margin on the left, top and bottom of your answer sheets for the evaluator's comments.

प्रत्येक पृष्ठ पर बायें, ऊपर एवं नीचे कम से कम 4 सें.मी. जगह छोड़ें जो मूल्यांकनकर्ता अपनी टिप्पणी के लिये प्रयोग करेगा।

6.   Your answers should be brief, precise and in your own words. Please do not copy the answers from the study material.

सत्रीय कार्य के प्रश्नों के उत्तर संक्षेप, स्पष्ट एवं स्वयं के शब्दों में होना चाहिए। उत्तर स्टडी मटेरियल की काॅपी नहीं होना चाहिये।

7.   Please do not copy the assignment from other student.

कृपया सत्रीय कार्य दूसरे छात्र से काॅपी न करें।

8.   While solving the questions, clearly indicate the question number along with the part being solved. Recheck your work before submitting it.

प्रश्नों के उत्तर लिखते समय, प्रश्न संख्या अथवा उसके भाग का स्पष्ट उल्लेख करें। सत्रीय कार्य जमा करते समय एक बार पुनः जांच कर

लें।

9.   You may retain a copy of your assignment response to avoid any unforeseen situation.
सत्रीय कार्य की एक प्रतिलिपि अपने पास रखें ताकि किसी अनहोनी घटना से बचा जा सके।

10.   You can resolve the difficulties you may face while studying the course material by sending an e-mail to Programme coordinator IODE CVRU/ study centre coordinator. However, the coordinator will not provide solutions to the assignment questions, since they constitute an evaluation component.

पाठ्यक्रम सामग्री के अध्ययन के समय यदि कोई कठिनाई होती है तो उसके निराकरण हेतु कार्यक्रम समन्वयक दूरस्थ शिक्षा संस्थान डॉ. सी. वी. रामन् विश्वविद्यालय / अध्ययन केन्द्र के समन्वयक से ई–मेल द्वारा संपर्क किया जा सकता है। परंतु समन्वयक सत्रीय काय के प्रश्नों के उत्तर नहीं देंगे क्योंकि ये मूल्यांकन पद्वति के अंग हैं।

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

Note