

PROGRAMME PROJECT REPORT

DIPLOMA IN ACCOUNTANCY (DIA)

(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:

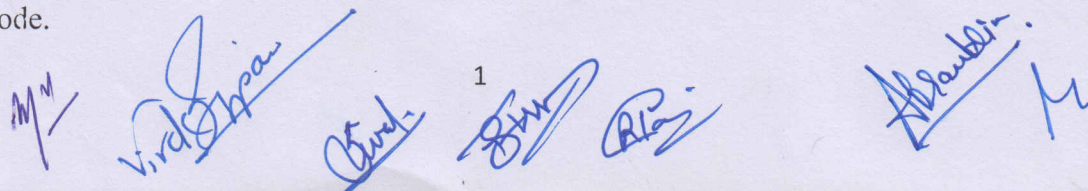
The specific objectives of the programme are to:

- 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.

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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.

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E) Instructional Design:-

Curriculum Design, Detailed Syllabi & Duration of Program:

DIA Programme offered in Institute of Open & Distance Education runs for the period of 12 months (1 year). The DIA Program is organized into two semesters in one year. The University follows a Credit-based semester system of teaching learning and evaluation.

Credit Points:

All courses offered by us carry a certain value in terms of credit-points. A credit point is a way of expressing the learning hours required to study a certain unit, in a book or a course. Generally, one credit point is considered equivalent to about 30 learning hours. These learning hours could mean the time you spend in face to face counseling, self study, practical, assignment, project, participating in discussions on the topic, listening to audios, viewing especially prepared videos, etc. That means for 2 credit points student has to undertake 60 hours of learning per subject & for 3 credit points student has to undertake 90 hours of learning. Programme structure for DIA are clearly mention below

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
1DIA2	Accounting for Business	4	100	70	23	-	-	30	10
1DIA3	Business Taxation Fundamentals	3	100	70	23	-	-	30	10
1DIA4	Fundamentals of Computer and Information Technology	3	100	70	23	-	-	30	10
1DIA5	Operating system (DOS, Windows)	3	100	50	17	20	7	30	10
Total aggregate required to pass			500	330	119	20	7	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	32

Evaluation Scheme:

1. 33% in each theory, practical, project, dissertation & internal assessment
2. 36% Aggregate marks to pass

Duration-

This programme has duration of one year although student may complete the programme gradually within a maximum period of 3 year.

Medium-

English/Hindi shall be the medium of instruction and the examination may be written in Hindi or English.

Requirement of faculty and support staff -

For DIA programme we have two faculty members (full time-dedicated for ODL courses) of Associate and Assistant Professor Level. Supporting staffs will be deputed at the learner support centre as per need of the course curriculum.

Instructional delivery Mechanism & Usage of media for distance learning:

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 is more learner-oriented and the learner is an active participant in the pedagogical (teaching & learning) 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 instruction, which comprises:

- **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 learner support centre during specific sessions which are duly notified for the benefit of the learners.
- **Counseling Session:** Normally counseling sessions are held as per schedule drawn by the IODE DR. CV 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.
- **Practicals :** Practical are held at designated institutions for which schedule is provided by the learner support centre. Attendance at practicals is compulsory.
- 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.

Nature of Contact Classes:

During the contact sessions, the counsellors are supposed to guide/discuss with the students, based on the course material. The students can solve their difficulties by discussing with their colleagues as well as with the counselor during contact sessions. Apart from this contact sessions, students will have to attend practicals as well as various training schedule conducted by the respective learner support centre.

Learner Support Services:

Dr. C V Raman University Institute of Open And Distance Education has a full fledged Learner Support Division (LSD) to provide guidance and help to its students. Necessary information is passed on to the registered student through modern means of communication as SMS, website and e-mail. For the convenience of learner, computer, photocopy machine, internet, WIFI facilities have also been provided. The learner support division has a web centre and SMS No. 56161 where learner can message their problems and seek answer. Bulk SMS are sent to learners regarding their registration detail, dispatch of study, material time table for contact class, submission of examination forms, examination schedule etc. from time to time. Important information and necessary material are also sent through e-mail and through regular post. university website www.cvrui.ac.in also provides information about the various programme being offered by the institute of open and distance education, the syllabus, assignment, programme guide.

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	-

F) Procedure for admissions, curriculum transaction & evaluation:-

Admission Policy for DIA. with minimum eligibility & fee structure:

Admission to DIA programme shall be through merit and/or, entrance test as per rules of the university. A candidate who after passing higher secondary examination (10+2) with any discipline under 10+2 of Chhattisgarh board of secondary education or any other equivalent examination board recognized by the university and Chhattisgarh board of secondary education may be admitted. All the procedure of admission for the programme will be done through online mode. Application will be invited by the university with it stipulated time period where students have to apply for the same with all their testimonials and required fees.

Fees -

Sl.	Programme	Duration	Fee charged for complete programme
1.	DIA	1 Years	8100

Financial Assistance:

E-scholarship is provided to SC/ST students as per norms of the Govt. of Chhattisgarh authorized schemes

Evaluation system:

The system of evaluation in Open & Distance Learning System is also different from that of conventional system. CVRU has a multi- tier system of evaluation given as follows:

1. Self –assessment exercises within each unit of study.
2. Continuous evaluation mainly through assignment which are tutor marked, practical assignments & seminar/workshops/ extended contact programmes.
3. Term End Examinations.

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 assignment 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

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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.

(A) Internal Assessment (Continuous Assessment i.e. Home Assignment): 30 % weightage .

(B) Term End Examination - 70 % weightage

Term End Examination	70
Internal Assessment	30
Total Marks	100

The University conducts Term-end Examination in semester system & 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 wish to appear 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.

G) Requirement of the laboratory support and library resource:-

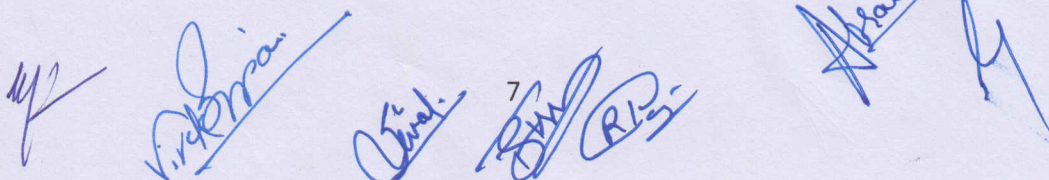
Laboratory is not required as a part of this curriculum. Resources in the form of reference books and journal will be made available to the learner in the reference library (IODE) and university central library which they can access for gaining knowledge.

H) Cost estimates of the programme and the provision:-

This programme was already designed and developed in the year 2009-10. In this process of development considering today's scenario, the current cost estimate which includes developmental cost, delivery cost & maintenance cost for this programme comes to amount of Rs 6,91,770 and provision is made of Rs 7,00,000.

I) Quality assurance mechanism and expected programme outcomes:-

The Centre for Internal Quality Assurance & Department of Management Studies of the University is accountable for regular monitoring of programme by continuous updating of the curriculum and syllabus. According to feedback provided by stakeholders including learners on continuous basis, a suitable action plan for DIA programme will be developed and duly incorporated into the teaching and delivery system. The Feedback from all stakeholder in terms of its relevance and appropriateness in catering to the need of the society, economy and environment are also considered in this key aspects.



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.

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