



Institute of Human Resources Development
(Established by Govt. of Kerala)

Diploma in Computerised Financial Accounting
(6 months)

Subjects of Study and Scheme of Assessment

(Scheme-2020)

Code	Subject	No. of Hrs/ week		Minimum Marks			Maximum marks		
		T	P	W/P	CE	Total	W/P	CE	Total
DCFA101	Financial Accounting, Business & Industrial Laws	7	-	30	10	50	75	25	100
DCFA102	GST Practitioner Module and Statutory Compliance	8	-	30	10	50	75	25	100
DCFA103	Computerised Financial Accounting	-	7	30	10	50	75	25	100
DCFA104	GST Practitioner Module	-	8	30	10	50	75	25	100
DCFA105	On Job Training	-	-	-	50	50	-	100	100
Total Duration : 600 Hrs.		15	15	Total marks:			300	200	500

* *T- Theory* *P - Practical* *W - Written* *CE-Continuous Evaluation* *T – Total*

[Scheme-2020]

DCFA101 Financial Accounting, Business and Industrial Laws

(Duration: 70Hours)

Objectives:

The objective of this subject is to aware the students about Fundamentals of Financial Accounting, and aware the students about Fundamentals of Business & Industrial Laws

Course Contents

Module 1

Fundamentals of Accounting, About Accounting: An Introduction (Financial Accounting / Cost Accounting / Management Accounting), Accounting Process (Manual / Computerised), Use of Journal, Types & Importance of Voucher in Computerised Accounting of Banking Transactions, Bank Reconciliation Statement, Depreciation Accounting, Classification of Income and Expenditure (Capital / Revenue Receipt & Expenditure) Banking Operations & Accounting Functions

Module 2

Accounting standards IAS and AS Preparation of Final Accounts, Accounting for Special Transactions: Branch Accounting, Departmental Accounting, BPO Accounting, GST Compliance, Cash and Fund Flow Statements and IFRS.

Module 3

Laws of Contract, Laws Relating to Sales of Goods, Banking Laws and Operations, Partnership Act & LLP, Factories Act 1948 & Shop Act, Payment of Wages Act 1936 and Minimum Wages Act 1948,

Module 4

ESI Registration procedure, EPF Registration procedure, The Employees State Insurance Act 1948, Provident Fund Act, Payment of ESI subscription and Contribution, Payment of EPF subscription and Contribution, Payment of Bonus Act, Payment of Gratuity Act, Pradhan Mantri Rojgar Protsahan Yojana (PMRPY) Plan Scheme

Reference :

Fundamentals of Accounting, By Dr P C Tulsian, CA Bharat Tulsian, McGraw Hill Publishers

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[Scheme-2020]

DCFA102 GST Practitioner Module and Statutory Compliance

(Duration: 70 Hours)

Objective: To develop among the students the necessary skills required to apply theoretical knowledge of Accounting to practical situations in different functional areas of Accounting and GST

Course Contents:

Module 1

GST Overview, Registration compliance, Return Filing, GST Council and GSTN formats

Module 2

Concept of Taxation, INCOME TAX, TDS, Compliance formalities, online filing, Case studies

Module 3

Filing of other Statutory Returns, Income Tax, TDS, GST, PF/ESI, Professional Tax, Forms and Returns various statutes

Module 4

Computerized Accounting using Tally.ERP9 - Fundamentals of Tally.ERP9 – Create/Alter Company - Setting Features & Configuration - Data configuration - Accounting Masters – create, Alter, view – Groups & Ledgers – Voucher Entry

Inventory in Tally.ERP9 - Stock Group – Stock Categories – Godowns/Locations – Units of measure – Stock items – Creating Inventory Account heads.

Payroll Accounting – Enabling payroll option – Creation of Employee group, Employee, Pay head – Salary details – Voucher Entry – Payroll Reports.

Goods & Service Tax – Enabling GST in Tally. ERP9 – Ledger Creation under GST – CGST,SGST, IGST & UTGST ledger accounts – Applying GST to stock items – Voucher entry in GST – GST forms – GST reports.

Reference:

Goods and Services Tax (GST) in India, B. Viswanathan, New Century Publications

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[Scheme-2020]

DCFA103 Computerised Financial Accounting
(Practical - Duration: 80 Hours)

1. Practice on Tally.ERP9

Fundamentals of Tally.ERP9 – Create/Alter Company - Setting Features & Configuration - Data configuration - Accounting Masters – create, Alter, view – Groups & Ledgers – Voucher Entry – Voucher modification.

Inventory in Tally.ERP9 - Stock Group – Stock Categories – Godowns/Locations – Units of measure – Stock items – Creating Inventory Account heads.

Payroll Accounting – Enabling payroll option – Creation of Employee group, Employee, Pay head – Salary details – Voucher Entry – Payroll Reports.

Goods & Service Tax – Enabling GST in Tally. ERP9 – Ledger Creation under GST – CGST,SGST, IGST & UTGST ledger accounts – Applying GST to stock items – Voucher entry in GST – GST forms – GST reports.

Cost Centres – Create/Alter – setting ledgers for cost centres – Voucher Entry for cost centres - reports.

Report preparation - Daybook – Bank book – Bank register – Statement of Accounts -Trial balance – Receipts & Payments - Income & Expenditure statement/Profit & Loss statement – Balance Sheet.

Audit features – Exception reports – Negative ledgers.

2. Mini Project:

Create a Demo Company account in Tally.ERP9 and set default options. Enter Vouchers for a financial year (from April 1 to March 31)

View and print the following reports such as:

1. Daybook/Journal
2. Cash book & Bank book
3. Purchase & Sales Register
4. Debit Note & Credit Note Register
5. Ledger Accounts
6. Trial Balance
7. Income statement(Profit & Loss Account)
8. Receipts & Payment statement
9. Balance Sheet.

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DCFA104 GST Practitioner Module

(Practical - Duration: 80 Hours)

Objective:

The objective of this subject is to prepare the students to do GST based accounting process accounting independently.

Course Contents

GST registration procedure, GST - filing returns, Digital Signature - Income Tax, TDS, GST, PF/ESI, Professional Tax, Forms and Returns various statutes.

Office packages (MS Office/ Libre Office) – Word processing , Database, Spreadsheet, Presentation software.

Cyber security and Cyber laws - Spam mails, Phishing, Anti-virus programs

Reference:

Simplified Approach to GST: Goods and Services Tax, S K Mishra, Educreation Publisher

[Scheme-2020]

DCFA105 On Job Training

(300 Hrs)

Objective:

The objective of this subject is to prepare the students to apply the entire topics studied in this course in a reputed office for getting confidence to address the basic issues.

Course Contents:

Students has to identify a reputed organization to do OJT for at least 120 Hours. The student has to attain the practical exposure on the topics learned as part of this course. Finally submit an OJT report describes the duties done, and the list of topics in which student achieved the practical experience etc. for evaluation.

Note: At the end of the Training, students must submit a training report and it will be assessed along with the viva-voce conducted by the examiners internally.

[Scheme-2020]

DIPLOMA IN COMPUTERISED FINANCIAL ACCOUNTING

1. Question Paper Pattern

Duration of Exam. : 3 Hrs.

Maximum Marks : 75

Part - A Short Answer type Questions with answer size up to 1 page per question. 3 Marks each

Part - B Descriptive type Questions with answer size up to 2 to 3 pages per question. 10 marks each.

Marks Distribution

Part	No. of questions	Need to be answered	Marks/Question	Total
A	7	5	3	15
B	10	6	10	60
Total				75

Instructions for Question Paper setting:

1. Each part should cover questions from each module in the syllabus.
2. The level of difficulty shall be i) Challenging Questions: 20% ii) Easy/Average Questions: 80%.
3. The question paper setters must prepare and submit the question papers as per the following guidelines.
 - i) Question paper must be designed and prepared to fit in an A4 size paper with one inch margin on all four sides
 - ii) Prepare the question in MS-Word/Open Libre office-Writer document format. Use only "Times New Roman" font size 10 point. Align text to both left and right margins.
 - iii) Please leave 5cm.free area at the top of the front page of each question paper to place examination details/Question paper header by the examination department.
 - iv) Avoid placing 1 or 2 questions in the last part in a fresh page, unless it is absolutely necessary. In such case ,try to accommodate above questions in the previous page(s) by adjusting top/bottom margins and line spacing, if possible. This will reduce printing expenses.
 - v) Specify marks for each question/part clearly.
 - vi) Clearly specify the number of questions to be answered for each part.
 - vii) Avoid repeating questions in Section C from the immediate previous examination
 - viii) Key for evaluation must be prepared and enclosed in a separate cover and should be submitted along with the question paper set on a separate envelope .Key for evaluation must specify evaluation guidelines for each part in the question paper, otherwise the key prepared will be treated as Incomplete and will be rejected.
 - ix) Submit Question paper in Laser print out format only. Hand written and printed in poor quality printers is not acceptable.

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DIPLOMA IN COMPUTERISED FINANCIAL ACCOUNTING

2. Scheme for Continuous Evaluation.

1. For Theory Papers : Weightage

- a). Average of minimum Two test papers : 30%
- b). Average of minimum Two Assignments : 30%
- c). Score for Class Attendance. : 20%
- d). Overall performance in the class. : 20%

2. For Practical Papers : Weightage

- a). Average of minimum Two Practical tests : 30%
- b). Average of minimum Two Practical Assignments : 30%
- c). Score for Practical Attendance. : 20%
- d). Overall performance in the Practical. : 20%

3. Teachers shall submit Mark list for Continuous Evaluation to the Head of Institution in the following format.

Subject:

Sl no.	Regno.	Name	a.Test	b.Assignment	c.Attend	d.Performance	Total

4. Head of Institution/Co-ordinator shall forward Continuous evaluation marks to the Examination Department in the following format only.

Centre:

Sl no.	Regno.	Name	DCFA101 25	DCFA102 25	DCFA103 25	DCFA104 25	DCFA105 25

5. Continuous evaluation(CE) marks must be published in the notice board at least one week before the commencement of theory examinations after getting approval from the Head of Institution/Co-ordinator.

Thiruvananthapuram
January 01, 2020

Sd/-
Director