Proposal for

One year Diploma in Computerised

Financial Accounting

Department ofCommerce

Sree Narayana College for Women, Kollam

Affiliated to the University of Kerala

Kollam

Proposal Summary

1.	Proposed by	:	Sree Narayana College for Women, Kollam Affiliated to the University of Kerala
2.	Certificate Course / Duration	:	12 Months (One year)
3.	Course Name	:	Diploma in Computerised Financial Accounting
4.	Proposed Date of Commencement	:	Academic Year 2020-2021
5.	Proposed Strength	:	20
6.	No. of Batches	:	One
7.	Eligibility for Admission	:	10+2 / On-going graduate students
8.	Method of Selection	:	Entrance Test
9.	Course Curriculum	:	Enclosed with the Proposal
10.	Guest Teacher/ Contract Faculty :		One (M.Com, SAP certification & GST Practioner)
11.	Head of the Institution		Dr. Nisha.J.Tharayil, Principal, 9447013374 (M) e-mail: sncollegeforwomen@gmail.com
12.	Course Coordinator	:	Dr. Silpa Sasankan., Asst. Professor of Commerce 9496612476 (M) e-mail: drsilpasasankan@sncwkollam.org

Background

Sree Narayana College for Women, affiliated to the University of Kerala, was established in 1951 and pursues excellence upholding the teachings of the great social reformer and visionary Sree Narayana Guru, situated in the heart of Kollam town in Kerala. The college has been consistently showing potential for exceptionally high quality education. Sree Narayana College for Women lays a lot of emphasis on the curricular, co-curricular and extra-curricular development and value based enhancement of the potential of students. It is one of the leading centres of learning in the field of higher education offering various courses at the undergraduate and postgraduate levels in Kerala. College has been offering undergraduate course in Commerce since 1979.

The Department of Commerce has an illustrious history nearing half a century from 1979 to the present. During this period, the department has proved its worth to be a part of this great institution by academic performance over the years. In its history of 41 years, the department has produced many rank holders at various University examinations. The Department is enriched by 5 lecturers including two Ph.D. holders and one part time lecturer in Law. The Department offers Bachelor of Commerce degree, one of the most demanded courses of the contemporary academic world. The department provides the necessary impetus for the commerce and trade with quality manpower. They are enabled to think creatively and to develop right mindset to meet the challenges of the globalised business environment, through value based education, interpersonal relations and outreach programmes. The academic results are always outstanding and the students of the department with the incessant encouragement from the faculty members persistently excel in academic, sports and social service. The department now offers 3 year Degree programme in Commerce (B.Com with Finance as specialisation) under CBCSS. Many alumni hold very high positions across Government non – government organisations in the field of administration and finance.

We believe that our students have been well accepted in their job profiles and have consistently exceeded expectations of the corporate world. We are encouraged to see many industries coming to our department for placement, which reinforces our belief in the effectiveness of our curriculum and its suitability to the dynamic corporate world.

The department trains its students in humanist traditions with emphasis on intellectual tolerance. It strives to provide an innovative culture among students.

Need of the Course

Diploma in Computerised Financial Accounting is highly useful to develop an industry based professional skill acquisition. Computerised Accounting systems have replaced manual-based accounting in many of the business organisations with a simple one-touch button and also accounting system automates the accounting process with improving efficiency, accuracy and cost savings. Successful completion of a Diploma course in Computerised Accounting will equip students to work with the practical side of Financial Accounting. A sound knowledge of accounting usually helps the students in securing a promising job as an accountant and to become good business decision makers. Diploma in Computerised Financial Accounting provides job opportunities in the field of accounting like accounting technicians, business executives, audit officers, cashier, tax consultants, etc.

This course will provide an in depth knowledge in accounting which enable the students' to become efficient business leaders and entrepreneurs with solid understanding of the fundamental principles of accounting and also equip the students to deal with case studies in financial management at ease with high level of confidence. This course will be exciting educational experiences that will enrich their career and provide them competitive edge in the business environment.

. **Objectives of the Programme**

- To acquire a broad knowledge that builds a high level of competency in the area of Financial Accounting and Financial Management.
- To understand bookkeeping records.
- To build a sound knowledge in working with windows 10 and Microsoft excel.
- To enable the students to have a practical knowledge in Tally ERP, SAP FICO and Quick Books.
- To navigate through financial reports with ease
- To analyse a company's performance based on the figures.
- To enable the students to get acquainted with GST and e-filing of Income tax returns.
- The programme aims to provide the students' with opportunities to acquire and apply the knowledge of business concepts, accounting skills and office skills to meet the demands of today's business environment.
- To enable the students to get acquainted with the current technologies that integrates all business operations.

- To provide a better employment opportunity for the students' to work as Accountants, Accounts Managers, Accounts Executives and Financial Analysts on successful completion of this course.

Placement Initiative

One year Diploma course in Computerised Financial Accounting would initiate appropriate placement campaign for aspiring students. Our country is one of the fastest-growing markets in the eyes of the investment giants and is expected to grow in the next decade. India enjoys strong economic growth and there is an increasing demand from the population for financial services. Taking up a course in computerised Financial accounting would provide the students' with opportunities to acquire and apply the knowledge of business concepts and office skills and accounting skills to meet the demands of today's business environment moreover it will equip the students' to find themselves in the most prospective and highly paying jobs both in India and abroad. The position of multinational investment firms in India promises to offer more investment and operational roles for the financial analyst in the country. It involves job opportunities in the field of auditing, taxation, cloud accounting and financial planning. It can be a very challenging and rewarding job.

Creating awareness and interest in relevant organizations will assist in establishing a separate Niche for Higher level Placement of the students. A dedicated placement cell of our Department will provide the platform to the students to showcase their skills and abilities to the prospective employers by inviting them for placement drives.

Curriculum Design, Course Structure and Detailed Syllabus

COURSE TITLE: Diploma in Computerised Financial Accounting

Subject: Commerce

Course Category: UG Degree

TOTAL CREDITS: 60

Total Teaching Hours: 288

Sl No.	Paper code	Course Name	Component	Credit			
				L	T	P	C
SEMESTER I							
1	DCFA 101	Basic Accounts	Skills	3	1	2	6
2	DCFA 102	BCA (Introduction to MS office)	Skills	1	1	2	4
3	DCFA 103	Tally ERP 9	Skills	2	1	4	7
4	DCFA 104	SAP FICO	Skills	2	1	4	7
5	DCFA 105	Advanced Accounts	General Education	2	1	3	6
SEMESTER II							
6	DCFA 106	GST	Skills	2	1	3	6
7	DCFA 107	Direct tax with ITR	Skills	1	1	2	4
8	DCFA 108	Quick Books	Skills	2	1	4	7
9	DCFA 109	Advanced Excel	Skills	2	1	4	7
10	DCFA 110	Project work	Skills				6
Total Credits of the programme				**60**			

• L Lecture, T- Tutorial, P- Practical, C - Credit

• After successful completion of 12 months, students' will be awarded a Diploma in Computerised Financial Accounting.

<div align="center">**DETAILED SYLLABUS**</div>

SEMESTER I

PAPER I (DCFA 101): Basic Accounts

Introduction- Accounting Concepts- Capital & Revenue Transactions-Accounts Documents-Journal Entries-Depreciation-Stock Valuation-Year end Adjustments-Final Accounts-Rectification of Errors-BRS-Projects on preparation of Books of Accounts- Online Journal entry Test.

PAPER II (DCFA 102): BCA (Introduction to MS office)

Hardware & Software – Working with Windows 10 - File & Folder Management- Introduction to MS Word 2016-Page set up- Drafting & Formatting Documents-Tables- Header & Footer-Introduction to MS Excel 2016- Database design- Cell Reference- Number & Conditional formatting- Look up & Reference Functions-Logical Functions- Financial Functions-Sort & Filte4-Pivot Table & Pivot Chart-Protection-Project on Excel- MS PowerPoint 2016-MS Outlook 2016-Internet & E-mailing-Mail Merge-Google.

PAPER III (DCFA 103): Tally ERP 9

Introduction, Company Creation, Alteration, Shut Company, Select Company, Delete Company, Company features- Company Configuration, Ledger Creation, Alteration, Display, Delete (Single & Multiple), Backup, Restore, Sample problem-Bill allocation, Sample problem, Accounting Entry, Accounting vouchers, Types of reference- Cost center, Cost category, Pre-defined cost center-BRS-Stock group, Stock Category, Unit of measurement, Multiple go down, Stock item-Purchase order, Receipt note, Rejection out, Purchase invoice, Purchase return- Sales order, Delivery note, Rejection in, Sales bill, Sales return, Batch- Zero value voucher, Budgeting, Actual and billed quantity in inventory voucher, Separate discount column, Standard rate, Credit limit, Additional cost of purchase, Price list-Interest Calculation-Bill of material, Manufacturing voucher creation, Manufacturing entry- Non accounting voucher, Budgeting & Control-Export, Import data- Payroll.

PAPER IV (DCFA 104): SAP FICO

Introduction-ERP-SAP-Configuration-Company-Define Company- Define Company Code-Define Business Area-Define Chart of Account-Define Retained Earnings- Define Fiscal Area Variant- Define Posting Period-Define open and closed posting Period-Define Field Status Variant- Assignment Process- Configuration-GL Account- Define Tolerance Group for GL Account- Define Document Type- General Ledger- Ledger Creation-Parking Document-Hold Document- Reverse Document-General Ledger posting-Account payable-Define Vendor Account Group (Configuration)-Define Number Range (Configuration)-Vendor Master Creation- Define Document Type (Configuration)-Purchase Invoice-Outgoing Payment-Accounts Receivables- Define Customer Account Group (Configuration)- Define Number Range (Configuration)- Customer Master Creation- Define Document Type (Configuration)- Sales invoice- Incoming Payment- Credit Memo-AR Credit Memo (Configuration) – Sales Return Posting- AP Credit Memo (Configuration)-Purchase Return Posting- Down Payment Advances- Vendor Down payment- Customer Advances- Dunning- Define Dunning Area- Define Dunning Procedure- Run Dunning Procedure- Bank Accounting- House Bank Creation- Cheque Management- Asset Accounting- Controlling- GST configuration- Bill of Exchange- Integration with MM-Integration with SD- Integration with HR-SAP Project.

PAPER V (DCFA 104): Advanced Accounts

Accounts Reconciliation- Advanced Journal Entries- Accounting for Digital Transactions (Credit card, Debit Card, UPI etc.)- Company Final Accounts- Ledger Scrutiny- Online Finalisation of Accounts- Analysis of Financial Statements- Cash Flow Statement as per AS 13- Ratio Analysis.

Books Recommended:
1. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K .*Advanced Accounting-Vol.I*, Vikas PublishingHouse,New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting* Theory and Practice, Ane Books Pvt. Ltd., New Delhi.
4. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping and Accountancy*,
Sahitya Bhawan Publications, Agra.
5. Gupta R.L.and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand &Sons, New Delhi.

6.Narayanan V. *SAP FI Financial Accounting*, BPB Publications,New Dehi.

7. Institute of Computer Accountants .Tally, Vikas Publishing House, New Delhi.

8. Tally Academy .Tally Manual.

9. TALLY 9 *Upto release* 3.0, Computech Publications Ltd., New Delhi.

10. Eric Bauer,Jorg Sibert. *SAP General Ledger*, 2nd, updated and revised edition: EPUB, MOBI, PDF, online.

SEMESTER II

PAPER VI (DCFA 106): GST

Basic Concepts of GST-Levy & Collection of Tax- Time & Value of Supply- Valuation- Input Tax Credit- General Procedures- Payment of Tax- Returns-GST using Tally –Practice on GSTN- Project on GST

PAPER VII (DCFA 107): Direct tax with ITR

Basic Concepts of Income Tax- Income from salaries- Income from House Property- Profits and Gains of Business or Profession- Income from Capital Gains & Other Sources- Deductions under Chapter VI-A-Computation of Taxable Income- Application for PAN- E-filing of Income Tax Return- TDS- Concepts & Provisions- E-TDS-Project on TD.

PAPER VIII (DCFA 108): QuickBooks

Basics on Working with Quick Books Accounts Program- Creating Account names, numbers and bank payments- Financials- Bank Reconciliations- Generating Customer Invoices- Products –Stock Control-Monitoring Customer Activity- Generating Product Invoices & Credit Notes- Compiling & Sending Customer Statements- Creating Customer Receipts & Purchase Invoices- Supplier Payments- Managing Recurring Entries- Generating Reports & Information- The Active Set –UP Wizard – VAT/GST Changes.

PAPER IX (DCFA 109): Advanced Excel

Introduction to Excel- Editing worksheets-Formatting-Microsoft excel (basic)- Lookup and reference functions-Working with formulas- Playing with cell references –Data extraction & Data Protection- Formulas and functions-Modifying worksheet appearance- Advanced formulas & functions-Tables-Chart-Pivot tables &Pivot charts- Print- Graphics-Customise Excel- Workbook-Collaborating- Audit worksheets- Export Data

PAPER X (DCFA 110): Project + Viva

Every student is required to undertake a project either individually or in a group of not more than 4 under the supervision of a teacher and a report of the same have to be submitted at least 15 days before the commencement of end semester examination.

Books Recommended:
1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, PublishingCo., New Delhi.
4. Systematic Approach to Indirect Tax- Kumar, Sanjeev
5. Text Book of Indirect Tax – Sinha P.K
6. Dr. Vinod Singhania, Taxman Publication, New Delhi

Teaching Methodology
➢ Enhanced lecture modified to include active elements like discussion among students, using demonstration and responding to pre-submitted student generated questions.

➢ Problem based learning which enables the students to use concepts and knowledge to solve realistic business problems.

➢ Technology based teaching learning modes will be used along with the traditional modes. It includes Video content, Simulation Software and SAP live server access.

➢ Focusing on academics through blended teaching learning process will be implemented.

➢ Writing assignments.

➢ Quizzes, test papers.

➢ Case studies and feasibility studies of various organisations.

➢ Group learning will be encouraged, so that students can work together to complete a problem, practical's or project.

Scheme of Evaluation

The course shall have nine papers of 100 marks each, that is a total of 900 marks. Second semester contains a Project paper which comprises of 100 marks. Thus a total 1000 marks for the entire course.

Each Paper of 100 marks shall have three components of evaluation:

a) Continuous evaluation of 20 marks, comprising of quizzes, assignments, test papers etc.

b) Final Written Examination of 40 marks.

c) Final Practical Examination of 40 marks.

The marks to be awarded for Project have two components for evaluation:

a) 25marks for viva-voce.
b) 75 marks for project report.

Final Score for 1000 Marks shall be calculated for the continuous evaluation and final examination; and grade shall be as per the grading system below.

Grading System

Based on the student's performance in all the eight papers, a final letter grade will be awarded at the end of the one year Diploma course. The letter grades and the corresponding grade points are as given in the Table depicted below:

Table: Grades and Grade Points

Sl.No.	Grade	Grade Points	Absolute Marks
1	O (Outstanding)	10	90 and above
2	A+ (Excellent)	9	80 to 89
3	A (Very Good)	8	70 to 79
4	B+ (Good)	7	60 to 69
5	B (Above Average)	6	50 to 59
6	C (Average)	5	45 to 49
7	P (Pass)	4	40 to 44
8	F (Fail)	0	Less than 40
9	Ab (Absent)	0	

Grade Point Average

A Grade Point Average (GPA) for the course will be calculated according to the formula:

$$GPA = \frac{\Sigma[C\_ G]}{\Sigma C}$$

A student, who earns a minimum of 4 grade points (P grade) in the final exam and continuous evaluation put together in each of the eight papers, is declared to have successfully completed the course, subject to securing a GPA of 8 for a pass in the course.