Course Name: Diploma in Financial Accounting (DFA)

Course Code: A07

Eligibility: 10+2 (with knowledge of Maths)

Fee: Rs 14,000/-

Duration: 12 Months (600 Hrs)

Semester 1: 275 Hrs

Subject code	Subject	Topics	T	P	Total Dur. Hrs.	Total Marks	Exam Dur.
DFA01	Computer Fundamentals	Computer Fundamentals, Operating System: DOS, UNIX	60	40	100	100	3
DFA02	MS Office	Ms Word, Ms Excel, Ms Power Point	35	65	100	100	3
DFA03	Data Base Management System	DBMS Concept, Design of database, Fill exposure of Access	30	45	75	100	3
Total			125	150	275	300	

Semester II: 325 Hrs

Subject code	Subject	Topics	T	P	Total Dur. Hrs.	Total Marks	Exam Dur.
DFA04	Fundamentals of Accounting	Introduction of Accounting, Equation, Journal, Ledger, Trial Balance, Cash Book etc	60	40	100	100	3
DFA05	Tally Prime 2.0	Company Creation, Vouchers, Balance sheet, Inventory, Statutory Taxation, GST, TDS, TCS etc	40	60	100	100	3
DFA06	Tally Payroll	Payroll, Income Tax, HR (Payroll)	40	35	75	100	3
DFA07	Project & Viva	Using Accounting or Tally of the course	-	50	50	100	-
Total			140	185	325	400	

Semester 1: 275 Hrs

Subject code	Subject	Topics	T	P	Total Dur. Hrs.	Total Marks	Exam Dur.
DFA01	Computer Fundamentals	Computer Fundamentals, Operating System: DOS, UNIX	60	40	100	100	3
DFA02	MS Office	MS Word, MS Excel, MS Power Point	35	65	100	100	3
DFA03	Data Base Management System	DBMS Concept, Design of database, Fill exposure of Access	30	45	75	100	3
Total			125	150	275	300	

Subject Code : DFA01			Subject :Computer Fundamentals	
Total Duration Hours: 100		**Total Marks:** 100	**Exam Duration:** 3	
Topics			**T (60)**	**P (40)**
Section A				
Computer Fundamentals: What is a computer? History, characteristics, Applications and Generations of computers, Computer block diagram, Concept of Hardware and Software, components of a computer system, Input/ Output Units: Input Devices – keyboard, mouse, touch pad, OMR, scanners, bar codes; Output Devices Monitor, Printers: Dot matrix, Laser, Inkjet, Plotters; Computer Memory-primary and secondary memory, System software and Application Software			15	
Section B				
Operating System: Operating system concepts, OS Architecture, Booting –meaning and types, Types of Operating Systems –CUI, GUI, single user, multi user, serial tasking, multitasking, Multitasking, Multiprogramming and Timesharing Operating System.			5	
Section C				
DOS: Introduction of MS-DOS, History of DOS , Introduction to the concept of files and directories, Main files of DOS: IO.SYS, MSDOS.SYS, COMMAND.COM; How to open MS-DOS in Windows; Introduction to DOS commands- internal and external, Internal DOS Commands: CD, MD, RD, DIR, COPYCON, TYPE, COPY, DEL, REN, TYPE, PATH, CLS, VER , DATE, TIME, PROMPT , VOL ; External DOS Commands : FORMAT, XCOPY, TREE, LABEL, ATTRIB, CHKDSK, DISKCOPY.			20	20
Section D				
UNIX: Introduction to UNIX : History, Features, Variants; Introduction to Shell and Kernel, Hierarchal File System of UNIX, What is home directory in UNIX, Directory Related Commands: mkdir, rmdir, cd, pwd, ls; File Related Commands: cat, mv, rm, cp, head, tail, more; getting help - man command; Process Management: ps, kill; File and Directory Permissions: chmod, umask; redirection and pipes; commands for: sorting a file,			20	20

Subject Code: DFA02		Subject Name: MS Office	

Total Duration Hours: 100	Total Marks: 100		Exam Duration: 3

Topics	T (35)	P (65)
Section A		
MS Word: Introduction, Features **File:** New, Open, Save, Save As, Close; **Text Formatting:** formatting text, changing case, line and paragraph spacing, working with tabs and indents, text alignment, format painter; **Editing Text**- cut, copy, paste, select, find & replace; **Formatting Page**- page background and bordering; **Working with Objects**- shapes, pictures, word art, smart art; **Proofing the Document**- grammar check, autocorrect; **Inserting**- text boxes, symbols, charts, page break and column break, page numbers, header and footer, bullets and numbering; **Working with Tables**- Inserting, formatting, styles, aligning, merge and split; **Mail Merge-** letters, envelopes, labels	15	20
Section B		
MS Excel: Introduction, Features, **Basics:** Understanding rows, columns, cells, naming cells, working with excel workbook and sheets, **Formatting Excel Workbook:** New, Open, Close, Save, Save As; Formatting Text, Wrap text, Merge and Centre, Currency, Modifying Columns, Rows & Cells, **Perform Calculations with Functions** - Creating Simple Formulas, Setting up your own formula, Basic Functions- sum, average, product, count, sumif, countif, max, min, sumproduct; basic Date and Time Functions; **Sort and Filter Data with Excel** - Sort and filtering data, Conditional formatting, **Charts -** Inserting Column, Pie chart etc. design, Format and Layout options; **PivotTables**: Understanding and Creating a PivotTable	10	25
Section C		
MS Power Point: Introduction and features, **Presentation**: New, Open, Close, Save, Save As , Formatting and Aligning Text, **Creating slides and applying themes**: Inserting new slide, Changing layout of slides, Duplicating, Copying & pasting and hiding slide, **Working with Objects**- Shapes, Clipart and Picture, Word Art, Smart Art. Change the Order of Objects, slide header and footer, Word art , symbols, Charts, **Working with Tables:** Table Formatting & Table Styles, **Animation and Slide Transition** - Default Animation, Custom Animation, Apply a Slide Transition, **Slide show option** - Start slide show , Start show from the current slide , Creating custom slide show, **Printing**- Setup, Print Preview and Printing Presentation	10	20

Subject Code: DFA03		Subject Name: Data Base Management System

Total Duration Hours: 75	Total Marks: 100		Exam Duration: 3

Topics	T (30)	P (45)
Section A		
Introduction to DBMS Concept: What is database system, Purpose and advantages of using a DBMS, Entity-Relationship (ER) diagrams, Attributes, entities, and relationships; Normalization**:** Purpose of normalization: First, Second, and Third Normal Forms (1NF, 2NF, 3NF)	5	
Section B		
Microsoft Access : Understanding Access, Features and versions of MS Access, Overview of Microsoft Access Interface, Navigation Pane, Database Terminology (tables, records, fields)	10	15

Creating a Database: Starting a New Database, Creating Tables (especially for financial data), Understanding Data Types, Setting Field Properties, Setting validation rules (especially for financial data) **Table Design and Management:** Defining primary keys and foreign keys, Data Entry and Editing, Importing and Exporting Data; Linking Tables with Relationships- Relationship Basics, Creating relationships between tables (one-to-many, many-to-many)		
Section C		
Queries: Introduction to Queries, Understanding the role of queries in financial analysis; Creating Select Queries: Using the Query Design View, Filtering and sorting data (with special focus to financial data (e.g., by date, account, category)); Action Queries**:** Update, Append, Delete queries; Creating parameter queries; Joins and Subqueries; Using aggregate functions (SUM, COUNT**,** COUNT DISTINCT, AVG, MIN, MAX);	10	20
Section D		
Forms: Purpose and benefits of forms, Designing Forms for Data Entry, Using Form Wizard and Design View, Adding Form Controls (Text Boxes, Combo Boxes), Subforms; **Reports:** Designing and creating reports with special focus on Financial Reports, Using Report Wizard and Design View, Formatting Reports, Grouping and Sorting Data, Creating summary reports and charts	5	10

Semester II: 325 Hrs

Subject code	Subject	Topics	T	P	Total Dur. Hrs.	Total Marks	Exam Dur.
DFA04	Fundamentals of Accounting	Introduction of Accounting, Equation, Journal, Ledger, Trial Balance, Cash Book etc.	60	40	100	100	3
DFA05	Tally Prime 2.0	Company Creation, Vouchers, Balance sheet, Inventory, Statutory Taxation, GST, TDS, TCS etc.	40	60	100	100	3
DFA06	Tally Payroll	Payroll, Income Tax, HR (Payroll)	40	35	75	100	3
DFA07	Project & Viva	Using Accounting or Tally of the course	-	50	50	100	-
Total			140	185	325	400	

	T (60)	P(40)

Subject code : DFA04			Subject : Fundamentals of Accounting

Total Duration Hours: 100	Total Marks : 100	Exam Duration : 3

	T (60)	P(40)
Section A		
Introduction: Meaning, Need and scope for accounting, Accounting Concepts, Accounting Terminology, Internal and External uses of Accounting information, accounting practices, Generally Accepted Accounting Principles (Concepts only of GAAP).List of Indian Accounting Standards	10	-
Section B		
Accounting Structure: Nature of Accounting, Kinds of Accounts, Rules, Transaction Analysis, Accounting Entries, Systems of Accounting (Single entry and double entry) Process of Accounting, Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting.	15	10
Section C		
Subsidiary Books – Meaning, Significance, Types of Subsidiary Books, Preparation of Sales Books, Sales Return Book, Purchase Book, Purchase Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Single column, double column, and three columnar cash book), Petty Cash Book and Journal; Bank Reconciliation Statement: Need for Reconciliation and preparation of Bank Reconciliation Statement.	15	15
Section D		
Rectification of Errors and Preparation of Trial Balance and Final Accounts: Types of accounting errors and methods of rectification of errors, Preparing of Trial balance Final Accounts: Preparation of Trading and Profit and Loss account and balance sheet (including Adjustments for Sole Proprietary Concern), Preparation of Statement of Profit and Loss and Balance Sheet of a Proprietary Concern with Special Adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding and Received in Advance of Incomes.	20	15

Subject code : DFA05		Subject : Tally Prime 2.0		
Total Duration Hours: 100	**Total Marks :** 100	**Exam Duration : 3**		
			T (40)	**P**(60)
Section A				
Introduction to Tally: Importance and benefits of using accounting software, key features of tally, benefits of using Tally, Tally versions, understanding Tally interface, important shortcuts in Tally.			10	3
Section B				
Company Creation: Steps for company creation, entering company details, modifying company details, changing financial year and currency settings, creating multiple companies in Tally, navigating between different companies. **Vouchers:** Types of Vouchers- Payment, Receipt, Sales, Purchase, Journal, and Contra vouchers.; Creating and recording transactions using different voucher types, Editing and deleting vouchers, Generating printed copies of vouchers.			10	17
Section C				
Balance Sheet: Generating Balance Sheet in Tally, Customizing report parameters (date, period, etc.), **Inventory Management:** Types of inventory (raw materials, work-in-progress, finished goods). Enabling inventory features in Tally. Creating stock groups and items, Recording stock transactions (Purchases and Sales), Generating inventory reports.			10	20
Section D				
Statutory Taxation: Recording TDS in Tally- Creating TDS-related accounts, TDS calculation and Recording transactions involving TDS deductions**.** TDS returns and compliance reporting., TDS calculation and recording in Tally. **Goods and Services Tax (GST) :** Create Company and Activate GST in Company Level, Creating Master and Set GST Rates, Recording GST Transactions in Tally- sales, purchase, Generating GST returns and related reports.			10	20

Subject code : DFA06		Subject : Tally Payroll	
Total Duration Hours: 75	**Total Marks :** 100	**Exam Duration : 3**	
		T (40)	**P**(35)
Section A			
Payroll Management : What is payroll, Importance of payroll in organization, Key components of payroll management, Payroll features in Tally, Enabling Payroll features in Tally, Configuring company payroll settings **Creating Employee Profiles**: Adding new employee details, creating employee master, Introduction to employee categories: Creating Single and Multiple Employee Categories, Introduction to Employee Groups, Creating Single and Multiple Employee Groups, Introduction to Employees, Creating Single and Multiple Employee.		8	7
Section B			
Salary Structure Configuration: Understanding basic salary, allowances, deductions, and bonuses, creating salary structures in Tally, payhead types, creating pay heads for various salary components, Grouping pay heads for reporting **Payroll Processing**: Entering attendance and leave data, generating monthly salary slips, Recording salary payments through Tally vouchers **Reporting**: Employee-wise salary reports, monthly salary slips, Pay head summary reports, attendance and leave reports		12	10
Section C			
Introduction to Income Tax: Understanding income tax and its importance, Types of income and tax slabs, Overview of Tally features relevant to income tax management **Setting Up Tally for Income Tax:** Enabling tax features in Tally, Setting up company details for tax compliance, Defining tax categories (e.g., income tax, TDS), Setting up tax rates and slabs **Income Tax Computation:** Understanding Income Components- Salary, business income, capital gains, etc., Deductions under sections (80C, 80D, etc.), Calculating Taxable Income. **Filing Income Tax Returns**: Understanding the forms required for different taxpayers, collecting necessary documentation and data, Generating Income Tax Reports in Tally **Compliance and Reporting:** Understanding compliance deadlines for income tax, Preparing reports for TDS and income tax filings, Understanding the role of Form 26AS		12	10
Section D			
HR (Payroll) : Definition and significance in HR, Recording payroll transactions in accounting books, Bank reconciliation and addressing payroll discrepancies **Types of Employee Benefits:** Provident Fund (PF), Gratuity, Employee State Insurance (ESI), Health insurance and other fringe benefits, Quarterly and annual reporting (e.g., EPF, ESI, TDS) **Common Payroll Challenges :**Errors in calculations, employee queries, disputes; Best practices for resolving payroll issues		8	8

Subject code : DFA07		Subject : Project & Viva		
Total Duration Hours: 100		**Total Marks : 100**	**Exam Duration : 3**	
Topics			**T** (50)	**P(50)**
Project Development: The learned concepts of Tally/Accounting should be applied to develop an accounting project to demonstrate understanding of accounting principles in practical content. A comprehensive Project Report should be prepared for the same. The student is free to choose any topic from the prescribed syllabus of Tally/Accounting for the project work. A suggestive list is of probable projects is provided for the students as ready reference. **Viva Voce:** The project findings should be presented to the examiner in viva format and the student is expected to answer Tally/Accounting related questions. --- **Suggestive List of Projects** **Retail Store Accounting System: A**n accounting system for any retail business can be created that deals with managing inventory, sales and purchases. Daily sales reports and summaries can be generated. **E-commerce Business Accounting: A**n accounting system for any online store/ business can be created that deals with managing sales, returns, and inventory. **Service Industry Accounting: An** accounting system for any service-based business (like consultancy or hospitality) etc. can be created which can be used to track service revenues and expenses. C**omplete Accounting System for a Small Business:** A complete accounting system for a small business can be setup that includes ledgers, vouchers, and financial statements. **Payroll Management System: A** payroll system can be developed that can be used to manage employee records, salary calculations, and statutory deductions. The developed system can also be used to generate payslips and payroll summaries. **GST-Compliant Accounting System: A** project can be developed that tracks GST transactions, generates GST returns, and ensures compliance. **Non-Profit Organization Accounting: A**n accounting system for a non-profit can be developed that can be used to track donations, grants, and expenditures. The developed system can be used to generate financial statements for compliance and reporting. **Bank Reconciliation:** To Perform a bank reconciliation for a specific month, matching entries from the bank statement with those recorded in Tally.			**50**	**50**