



DIPLOMA IN GOVERNMENT ACCOUNTING & INTERNAL AUDIT (DGA&IA) - 1 YEAR

AICTE Approved

2020-21

About AJNIFM

The Arun Jaitley National Institute of Financial Management (AJNIFM) is a Centre of Excellence specializing in capacity building of professionals in the fields of Public Policy, Financial Management and other governance issues for promoting highest standards of professional competence and practice. AJNIFM is a premier resource center for capacity building of senior, middle and entry level of management in Government of India. AJNIFM also caters to the training needs of State Governments, Defence Establishments, Banks, Autonomous Bodies, Local Government, Public Sector Undertakings and other Financial Institutions. Training Programmes are customized and executed for officials from other countries as well.

AJNIFM plays a pivotal role in governance and administrative reforms by providing a platform for interaction and exchange of ideas and experiences among officers from different organized services, different state governments and personnel of civil and defence establishments.

Apart from capacity building, AJNIFM is also engaged in serious research studies in the areas of accounting, audit, financial management, parliamentary financial control and other issues related to public policy and delivery systems. The outcomes of such research studies are published and disseminated through Research Papers, Journals and Books.

AJNIFM has a sprawling lush green campus of 42 acres situated in Faridabad, N.C.R. It has state-of-art training halls, computer Labs, hostels, indoor and outdoor sports complex and library having a unique architectural design.

About this Course

The Course is intended to enhance the competence of officers dealing with critical issues of Government Financial Management, which would eventually lead to improved accountability, transparency and good governance. In order to improve governance, it is necessary that the internal strengths of the manpower in the Government are improved. With this in view, AJNIFM has been conducting a one year Diploma in Government Accounting & Internal Audit for the past one decade. The course is approved by All India Council of Technical Education. The objectives of this Course are to:

- Upgrade the technical skills of Senior Accounts Officers/Accounts Officers/Assistant Accounts officers in the areas of Accounting, Internal Audit, Information Technology and enhance general managerial ability.
- Enable them to apply the above in their spheres of work ;and
- Improve their soft skills such as communication, presentation and ability to work in groups.

Good Governance requires that knowledge-base and skill-sets are regularly updated to suit the job requirements of employees .

This Programme aims at upgrading knowledge-base and skill sets of Group 'B' officers of the Accounts & Finance services of Government of India.



Course Structure and Contents

The duration of the course is one year. The course usually starts in mid September and concludes by the end of September of the next year. The Course is divided into three terms. The paper on Internal Audit is aligned with the knowledge area included in the Certified Internal Auditor Examination conducted by Institute of Internal Auditors,

Pedagogy

The Diploma Course consists of three terms, covering twelve papers (30 credits) and project work (6 credits). Modern methods of teaching / learning are used for delivery. It is an optimal mix of regular class room sessions compound with case studies, syndicate discussion, practical and assignments in view to improve their skills of decision making.

Course Coverage

The following papers are covered in the Course:

Term - I

S. No.	Name of paper	No. of credits	No. of sessions
1	Modern Manager	3	40
2	Accounting for Managers	3	40
3	Public Financial Administration	3	40
4	Introduction to Information & Communication Technology	3	40
5	Internal Audit Activity-its role in Governance, Risk and Compliance	3	40

Term - II

S. No.	Name of papers	No. of Credits	No. of sessions
1	Government Audit-Emerging Issues	3	40
2	Government Accounting- Contemporary issues	3	40
3	Government Accounting and Management Accounting	3	40
4	Information System for Managers	3	40
5	Data Analysis and Report Writing	3	40
6	Financial Management and Public Management	3	40

Term - III

S. No.	Name of papers	No. of Credits	No. of sessions
1	Case Studies related auditing investigation & Vigilance	1.5	20
2	Practical Studies related to Internal Audit	1.5	20
3	Evaluation of Case Study	1.5	20
4	Fraud Investigation and Practical Examples	1.5	20
5	Forensic Techniques	1.5	20
6	Procurement and Vigilance Issues	1.5	20

Evaluation

Evaluation is done on the basis of performance through continuous assessment as well as term end examination. As per the extant examination rules fifty percent weightage is given to continuous evaluation and the balance 50% to the term end evaluation.

Continuous Evaluation

The continuous evaluation enables the Participants to assess his/her performance on a regular basis. This provides them an opportunity to know their academic progress. This also helps them to focus and improve upon their weaker areas.

Term End Examination

Although it is expected that the learning will not be limited to testing the participant's capacity in written examination, but end term examination is meant for the participant to synthesize his /her learning in that term. The weightage given to the end term examination as above is 50%.

Project work

The participants are required to do project work in the third term. The project work has a three part of its evaluation viz, by project guide, the project evaluator and through a project presentation cum viva-voce. The three parts carry weights of 25%, 25% and 50% respectively. The final grading of an individual is based on his/her performance in each paper and the project work. The minimum requirement for award of Diploma Certificate is 40% marks for each paper and aggregate 50%.

Course Fee

Per participant course fee is ₹7,00,000/- (Rupees Seven lakhs only). The course will start on 14th September, 2020.

Extended Learning

Considering the experience of the participants, the course has been designed for learning and upgradation of knowledge and skills nationally as well as internationally. The course curriculum includes a one week foreign attachment with an international body or institute of repute.

Reading Material

In order to supplement the studies, there is a library consisting of a large collection of books, journals and other materials at AJNIFM. The library is fully automated and has a collection of over 32,000 books. AJNIFM also has access to a large number of electronic databases/journals. These can be accessed from any computer in AJNIFM. These journals contain high quality material from national as well international sources. Participants are encouraged to make maximum use of the library facilities. AJNIFM also has two computer labs with 100/mbps internet leased line connectivity on 24*7 basis. Out of two labs, one is plug and play for laptops.



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