



**Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjunwala College
of Arts, Science & Commerce**

(Autonomous College)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus framework as per LOCF

Program: B.Com

Program Code: RJCUCOM

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THE PREAMBLE

Why Accountancy?

Accounting is a term that describes the process of consolidating financial information to make it clear and understandable for all stakeholders and shareholders. The main goal of accounting is to accurately record and report an organisation's financial performance.

Accounting provides the information of performance of business. Accounting not only provides net profit or net loss information but also the information of financial position. That is the reason, it is a very essential skill to learn.

Accountancy plays a vital role in running a business because it helps you track income and expenditure, ensure statutory compliance and provide investors, managements and the Government with quantitative information which can be used in making business decisions. It is critical to keep financial records clean and up to date to keep a business afloat.

Why Accountancy at RJ College?

The department of accountancy came into existence in the year 1981 that's when the college started with the commerce stream for both Junior and Degree college. Accountancy is an integral part of the syllabus for the commerce stream. It has the legacy of 4 decades and today offers both UG and PG programmes (Accountancy and Management) in commerce stream. Accountancy is integral to students pursuing Commerce. The UG and PG programmes are affiliated to and recognized by the University of Mumbai. Accountancy provides vertical movement to students who wish to undertake PG courses as well as Ph.D. This provides opportunity to students to pursue advanced degrees in the college campus itself.

Accountancy forms the basis on which student can pursue various professional courses. Professional Courses like CA, CMA, CFA, MBA, CPA being the major course offered by professional institutes.

The department invites experts from various fields to understand the opportunities available to students, the skills to be acquired to further their career. The motivation lectures organized by the department provides the necessary impetus to succeed in their studies. The field trips and industrial visits organized by the department helps the students to see the work environment and to grasp the nature of business, first hand. The department has its annual event known as 'Acont' in which students learn to make presentations, show their knowledge, learn to compete as well as to work in co-operation with others as a team member, develop their business skill, practically apply their accounting knowledge to the business. The department conducts Value Added Course of 2 credit points in related fields and subjects and to impart various skills necessary for their overall development.

Syllabus :-

make changes in its syllabus so that it reflects the need of the industry. Due to autonomy it has become possible to incorporate changes in syllabus much quicker. The syllabus of accountancy for all six semesters are so designed as to give theoretical as well as practical knowledge in the subjects of Financial Accounting, Management Accounting, Cost Accounting and Direct and Indirect Taxes. The courses are updated on regular basis to ensure that students are up to date with the industry needs thereby improving their chance of employability.

The syllabus of Accountancy evolves over a period of six semesters. From understanding the basic concepts of accountancy and the fundamentals underlying it, they move to more advanced practical approach.

Programme Outcome

1. Bachelor's Degree in Commerce is a 3 years integrated course which gives comprehensive knowledge of different areas of business like Marketing, Human Resource Management, Business and Corporate Law, Business Economics, Finance, Accounting, Management, Tax, Mathematics, Environment studies and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, and banking seeking youth fit for employment.
2. Students undergoing this programme will enable themselves to be equipped with skill sets like communication skill, entrepreneurship skill, leadership skills, Creative skills, etc. which is much needed to stand them out in the competition.
3. Students completing this programme will be able to develop managerial accounting knowledge, sense of ethics in business and social responsibility with a broader skill sets and encourages them to seek out audacious, innovative solutions for today's business.
4. Completion of this programme will also enable the students to formulate business problems with innovative solutions thus, molding them into future visionaries and management leaders who are compassionate, yet efficient.
5. Commerce programme provides knowledge which fosters self-employability and try to meet manpower requirements of different sectors of the economy as well as industries.
6. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.
7. It helps student to gain different software applications and ICT tools used for business operations that helps the learner to be competitive.
8. It develops ethical values and overall personality of the learner which is needed for personal growth as well as development of the nation.

Programme Specific Outcome

1. A learner will gain knowledge of business process with formalities for setting up business units and entrepreneurship skills and qualities.
2. To make the learner aware about knowledge of Management, Production, Finance, Business Law and Advertising with skills and employment prospect.
3. Knowledge acquired by the students in the programme would increase understanding about commerce which will be useful for the students in their future higher studies as well acquiring the employment.
4. Students undergoing commerce course can learn business planning, decision making, business finance, Marketing, Accounts, HRM etc. which will enable them to become an entrepreneur and placed themselves at better position in the industry.
5. To improve skills and personality of the students needed for perusing career opportunities.

Teaching Learning Methods

The teaching learning method has been designed with student centric focus. The main aim of the teaching pedagogy is to teach domain knowledge to the students. It further aims to develop presentation ability, entrepreneurial skills, creative thinking, logical analysis and comprehensive development of the students studying the subject. The teaching learning methods include:

- Classroom teaching - done by explaining concepts, theories, and case related to subjects and live examples.
- Blended learning involves Online Lectures via Zoom Application.
- Circulation of Notes in PDF form through Whatsapp groups and Google Class Room.
- Use of E- content like YouTube Videos, Website, Blogs, Charts, Diagrams etc.
- Experiential visits (Industrial Visits) : based on syllabus
- Discussion about recent socio-economic scenario.
- Case Studies.
- Guest lectures by eminent personalities from different areas.
- Acquiring Business skills by encouraging students to set up Business Stalls.
- Organizing events and competitions through Association activities viz., PPT Competition, Quiz, Elocution Competition, etc.

Assessment Method

1. There will be 2 Internal Assessment Tests of 20 marks each, conducted in each Semester. Duration is 30 minutes each.
2. One External (Semester End Exam) of 60 marks will be conducted at the end of each semester. Duration is 02 hours.
3. Student must appear for at least one of the two Internal Tests to be eligible for the Semester End Examination.
4. Minimum marks for passing in the subject are 40. Minimum passing percentage is calculated on the basis of total marks obtained in Semester End Exam and Internal Assessment Tests.
5. For any ATKT examinations, there shall be ODD-ODD/EVEN-EVEN pattern followed.
6. HOD's decision, in consultation with the Principal, shall remain final and abiding to all.

INTERNAL EXAMINATION

Marks: 40

1. There will be 2 Internal Assessment Tests of 20 Marks each and are conducted in Each Semester.
2. Duration of each Internal Assessment Test of 20 marks will be 30 minutes.
3. Each Internal Assessment Test will have 20 questions. Nature of questions will be objective in nature– Multiple Choice Questions / True or False / Match the Column

SEMESTER ENDEXAMINATION

Four questions of 15 marks each.

Each question has an internal option

Total Marks: 60

Duration: 02.00 hrs.

Q1. Answer any one of the following: (Unit 1)

(15 Marks)

a)

b)

Q2. Answer any one of the following: (Unit II)

(15 Marks)

a)

b)

Q3. Answer any one of the following: (Unit III)

(15 Marks)

a)

b)

Q4. Answer any one of the following : (Unit IV)

(15 Marks)

a)

b)

(From all modules)