



Hindi VidyaPracharSamiti's

Ramniranjan Jhunjhunwala College

of Arts, Science & Commerce

(Autonomous College)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus Framework As Per LOCF

Program: B.Com (Accounting & Finance) - BAF

Program Code: RJCUBAF

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THE PREAMBLE

Why BAF?

Accounting and finance play an existential role in the management of any business. These are the basic tools required by any company to analyze its performance, develop strategies to tackle problems and achieve goals. The B.A.F (Bachelor of accounting and finance) course is a comprehensive three-year graduate program that provides professional education for those wishing to pursue their careers in the fields of accounting and finance. It has a strong emphasis on developing analytical skills and offers employability in any field in any organization whether national or international. Thus enabling a solid grounding and professional competence in all aspects of commerce required for careers in the business and corporate sectors.

Why BAF at R J College?

The department of BAF of R J College was established in the year 2019-2020. Students here along with their regular curriculum, are encouraged to take up courses for extra credits relevant to their subjects. There are value-added courses designed for the overall skill development of the students. The student here also has to complete a minimum internship of 3 months in 3 years. This is to encourage students to gain some practical exposure and have a competitive edge. Department Fest is organized to enhance leadership and management skills among students. Industry experts are invited to talk about current market scenarios and relevant subjects. Students are partially evaluated based on project presentation, case study, and research paper, classroom activity which the subject faculty decides; thus enabling critical thinking, class presentation, and improved confidence among students.

PROGRAMME OUTCOMES (PO)

- PO 1:** To develop fundamental knowledge in the field of Finance, Accountancy, Audit, Taxation, Law, Technology and innovative practices by adopting learner centric pedagogy.
- PO 2:** To provide deeper understanding of accounting and financial management
- PO 3:** The course focuses on the preparation, presentation analysis, compliance, taxation and the accounting framework applicable to the entities.
- PO 4:** To arouse students' interest in research.
- PO 5:** To motivate students to pursue higher studies in the field of Accounting & Finance.

PROGRAM SPECIFIC OUTCOMES (PSO)

- PSO – 1:** The course helps aspirants to acquire knowledge in the field of Financial Accounting, Taxation, Auditing, Financial Management, International Finance, Cost Accounting, Economics, Business Law, and Business Communication.
- PSO – 2:** Students can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.
- PSO – 3:** Students will also acquire practical skills to work as a tax consultants, audit assistants, and other supporting services in the field of finance.
- PSO–4:** Students will learn relevant financial & managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers as businessmen, entrepreneurs, managers, and consultants.
- PSO – 5:** Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICMA, and other courses.
- PSO – 6:** Students will also be able to do higher education and advance research in the field of accounting and finance.
- PSO – 7:** Students will acquire the skills of effective communication, decision making, problem-solving, that can be used at personal as well as professional levels.

TABLE OF MAPPING PROGRAM SPECIFIC OUTCOMES

| CO \ PSO | Knowledge building | Employability | Skill Enhancement | Entrepreneurship | Proficiency in Competitive exams | Research works | Soft skills |
|---------------------|--------------------|---------------|-------------------|------------------|----------------------------------|----------------|-------------|
| Semester I | | | | | | | |
| RJCUBAF101 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF102 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF103 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF104 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF105 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF106 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF107 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Semester II | | | | | | | |
| RJCUBAF201 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF202 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF203 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF204 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF205 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF206 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF207 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Semester III | | | | | | | |
| RJCUBAF301 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF302 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Syllabus Framework as per LOCF

| | | | | | | | |
|--------------------|---|---|---|---|---|---|---|
| RJCUBAF303 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF304 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF305 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF306 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF307 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Semester IV | | | | | | | |
| RJCUBAF401 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF402 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF403 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF404 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF405 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF406 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| RJCUBAF407 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

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 critical thinking, logical analysis and comprehensive development of the students studying the subject. The teaching learning methods include:

- Classroom teaching: Explaining concepts, theories, and methodologies related to the subject with a focus on analysis of case studies, practical implications in the industry. Flipped classroom technique is also incorporated to encourage learning.
- Blended learning: Use of etech platforms like zoom, explainer videos, etc.
- Knowledge repository: Use of Google classroom, Kahoot, Jamboards, online libraries, etc.
- Group discussion: Online and Offline based on topics covered in the syllabus.
- Presentations: Online and offline presentation on powerpoint and google links to relevant articles, subject related movies.
- Field visits: Virtual and physical relevant to the subjects offered in the program.
- Digital learning: Training students with the digital tools and technologies

ASSESSMENT METHODS

1. Two Internal Assessment examinations of 20 marks each. Duration 30 minutes for each.
2. One External (Semester End Examination) of 60 marks. Duration: 2 hours.
3. Minimum marks for passing the Semester End Theory Exam is 40 %.
4. Students must appear at least one of the two Internal Tests to be eligible for the Semester End Examination.
5. For any KT examinations, there shall be ODD-ODD/EVEN-EVEN pattern followed.
6. Due to COVID-19, any changes in the pattern will be subject to the decision taken by the college.
7. HOD's decision, in consultation with the Principal, shall remain final and abiding to all.

EVALUATION DETAILS

Total marks per course - 100.

Internal Assessment- 40 marks

Internal Assessment 1: 20 marks - Written test

Internal Assessment 2: 20 marks - Assignment/Projects as per the subject requirements.

- These may include research paper presentation, assignments, book reviews, case study, subject portfolios, group discussions, viva voce.
- Innovative evaluation techniques can be used in consultation and agreement with the exam committee.
- The evaluation parameters for the internal assessment 2 need to be given to the learners in advance. Class participation and attendance are to be added in the evaluative parameters.
- A minimum of 7 days is given to the students to prepare and complete the internal assignments 2.

Semester End Examination – 60 marks

- Semester End Examination will be organized after all modules of the course are taught in the class.
- It will be a written examination / or as per the needs of the course a practical examination or a combination of both.
- Duration of the exam is 2 hours (120 minutes).
- Question paper covering all units and ensuring appropriate weightage given to evaluation parameters.
- Paper pattern as prescribed by the exam committee.

Paper Format is as follows:

- Note. 1. All questions are compulsory.
2. Each question carries equal marks.

Q1 Case Study (From anywhere in the syllabus) (15marks)

Q2 Answer the following (From Unit 1 & 2) (15marks)

OR

Q2 Answer the following (From Unit 1 & 2) (15marks)

Q3 Answer the following (From Unit 3) (15marks)

OR

Q3 Answer the following (From Unit 3) (15marks)

Q4 Answer the following (From Unit 4 & Unit 5) (15marks)

OR

Q4 Answer the following (From Unit 4 & Unit 5) (15marks)

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks

Case study will include 3 questions of 5 marks each. The practical subjects like account can have compulsory numerical in place of case study

Weightage to Evaluation Parameters.

The subjects in Semesters have units running from 4-5.

The weightage to evaluation parameters can be as per the table for 4 Units.

| UNIT | KNOWLEDGE | UNDERSTANDING | APPLICATION & ANALYSIS | TOTAL MARKS/ UNIT |
|---------------------------------|------------------|----------------------|-----------------------------------|--------------------------|
| I | 06 | 05 | 04 | 15 |
| II | 06 | 05 | 04 | 15 |
| III | 06 | 05 | 04 | 15 |
| IV | 06 | 05 | 04 | 15 |
| TOTAL- Per objective | 24 | 20 | 16 | 60 |
| % WEIGHTAGE | 40 | 33 | 27 | 100% |

The weightage to evaluation parameters can be as per the table for 5 Units.

| UNIT | KNOWLEDGE | UNDERSTANDING | APPLICATION & ANALYSIS | TOTAL MARKS/ UNIT |
|---------------------------------|------------------|----------------------|-----------------------------------|--------------------------|
| I | 05 | 04 | 03 | 12 |
| II | 05 | 04 | 03 | 12 |
| III | 05 | 04 | 03 | 12 |
| IV | 05 | 04 | 03 | 12 |
| V | 05 | 04 | 03 | 12 |
| TOTAL- Per objective | 25 | 20 | 15 | 60 |
| % WEIGHTAGE | 42 | 33 | 25 | 100% |