

Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College of Arts, Science & Commerce
(Empowered Autonomous College)

B. Com International Accounting (B.Com I)



Hindi Vidya Prachar Samiti's

Ramniranjan Jhunjhunwala College

of Arts, Science & Commerce

(Empowered Autonomous College)

Affiliated to

UNIVERSITY OF MUMBAI

Program Code: RJCUBIA

Syllabus for the

B.Com International Accounting (B.Com I) (under NEP)

Course Codes: RJMAJ BIA111 AND RAJMAJBIA112

New Program to be started from the academic year 2026-2027

B. Com International Accounting (B.Com I)

Preamble

The National Education Policy 2020 aims at imparting skill-based learning and caters to the multiple entry and exit facility for the students thus empowering them to acquire knowledge at their pace. In the three-year UG program, the student has two exit options. Students also have the option for choosing the Honors program of four years study in a given discipline and later converting it to five year integrated PG degree program. As an undergraduate student, he/she learns the core subject (Major), subject complementing the core subject (Minor), a course from other discipline (OEC or GEC) Vocational and Skill Enhancement course from the Major (VSEC). The remaining verticals under NEP 2020 are IKS (Indian Knowledge System), AEC (Ability Enhancement Course), VEC (Value Enhancement Course) and with progressive three years of UG, student also completes at different levels OJT (On Job Training), FP (Field Projects), CEP (Community Engagement Program), RP (Research Project) which helps him/her in understanding their roots, application of the knowledge for the benefit of self and the society. Vertical CC (Co-curricular activities and activities related to yoga and human well-being) helps in preparing youth with good character and interpersonal relationships.

B. Com International Accounting (B.Com I)

PROGRAM SPECIFIC OUTCOME (PSO):

After successful completion of the three years of B.Com. in International Accounting)
Programme the graduate will be able to

- PSO 1:** demonstrate various skills set with respect to disciplines of commerce, business, accounting, economics, finance, law, data, digital & technology, auditing and taxation.
- PSO 2:** exhibit skills of leadership, communication and management, strategy and innovation , stakeholder relationship management, research, financial and managerial decision-making in day-to-day corporate affairs.
- PSO 3:** use technological, digital, mathematical, analytical and statistical tools of Business finance and accounting analysis.
- PSO 4:** utilize information technology tools pertaining to accountancy, auditing, financial management, data analysis.
- PSO 5:** make use of practical skills to work as a tax consultant, audit assistant and financial advisor, fund manager, financial analyst, management accountant.
- PSO 6:** understand the importance of social, environmental, human rights and other critical issues faced by humanity at the local, national and international level.

Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College of Arts, Science & Commerce
(Empowered Autonomous College)

B. Com International Accounting (B.Com I)

B. Com. (International Accounting)		Semester I	
Course Name: Management Accounting-I (Major)		Course Code: RJMAJBIA111	
Total Lectures per week (1 Period is 60 minutes)		4	
Credits		4	
Evaluation System		Hours	Marks
	Semester End Examination	2 Hrs.	60
	Continuous Internal Assessment	-----	40

Learning outcomes	
1	Explain the nature, source and purpose of management information.
2	Explain and apply cost accounting techniques.
3	Prepare budgets for planning and control.

Course Outcomes: -

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of the syllabus learners will be able to,	
CO1	Remembering	The learners will able describe the purpose and role of cost and management accounting within an organization	PSO 1, PSO 5
CO2	Analyzing	Learners will able to distinguish between data and information	PSO 1
CO3	Remembering	The learners will able identify and explain the attributes of good information	PSO 1
CO5	Understanding	s will able distinguish between cost, profit, investment revenue canter.	PSO 1, PSO 2
CO6	Remembering	The leaners will be able to describe the stages in the budgeting	PSO 1

B. Com International Accounting (B.Com I)

Modules	Details	Lectures Required
Module I	Nature, Source and Purpose of Management information Accounting for management Sources of data Cost classification Presenting information	20
Module II	Performance Measurement Performance measurement – overview Performance measurement – application Cost reductions and value enhancement Monitoring performance and reporting Nature and purpose of budgeting Statistical techniques	20
Module III	Budget Preparation and Types Budget preparation Flexible budgets Capital budgeting and discounted cash flow	20
TOTAL		60

Books and References:

- ACCA study material
- Kaplan Online and offline Study Material
- Study Hub on line with mocks & Practice

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO1	3	2	2	2	3	0
CO2	3	1	2	1	1	0
CO3	3	2	2	1	1	0
CO4	3	1	1	2	1	0
CO5	3	3	1	2	1	0
CO6	3	1	1	2	1	0
AVERAGE	3	1.67	1.5	1.67	1.33	0

Key: Strongly Correlated-3, Moderately Correlated-2, Weakly Correlated-1, No Correlation-0

Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College of Arts, Science & Commerce
(Empowered Autonomous College)

B. Com International Accounting (B.Com I)

B. Com (International Accounting)		Semester I	
Course Name: Management Accounting- II (Major)		Course Code: RJMAJBIA112	
Total Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks
	Semester End Examination	1 Hour	30
	Continuous Internal Assessment	-----	20

Course Objectives	
1	Compare actual costs with standard costs and analyze any variances.
2	Explain and apply performance measures and monitor business performance.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to,	
CO1	Analyzing	The learners will be able to do analyses of cost data, prepare cash budget, will also develop the skills to do variance calculation and analyses	PSO 2
CO2	Applying	The learners will be able to demonstrate and interpret management accounting techniques	PSO 2

B. Com International Accounting (B.Com I)

Modules	Details	Lectures Required
Module I	Control, Reporting and other aspects of Budgets Budgetary control and reporting Behavioral aspects of budgeting	10
Module II	Standard Costing Standard costing system Variance calculations and analysis Reconciliation of budgeted and actual profit	10
Module III	Cost Accounting Techniques Accounting for material, labor and overheads Absorption and marginal Costing Cost accounting methods Alternative cost accounting principles	10
TOTAL		30

Books and References:

- ACCA study material by FINPLAN EDU

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO1	2	3	2	1	2	0
CO2	2	3	2	1	2	0
AVERAGE	2	3	2	1	2	0

Key: Strongly Correlated-3, Moderately Correlated-2, Weakly Correlated-1, No Correlation