

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

B. Com International Accounting (B.Com I)



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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: RJOECBIA111 AND RJOECBIA112

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

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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.

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B. Com International Accounting (B.Com I)

B. Com. (International Accounting)		Semester I	
Course Name: Principles of Management (Open Elective)		Course Code: RJOECBIA1 11	
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

Learning Objectives	
1	To gain a comprehensive understanding of the basic principles, theories, and concepts that underpin effective management practices.
2	To prepare them for future managerial roles by developing their knowledge, skills, and competencies required to lead teams, departments, or entire organizations effectively.

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	Understanding	The learner will demonstrate an understanding of managerial functions, apply management theories.	PSO 1
CO2	Remembering	The learner will analyze organizational challenges.	PSO 1
CO3	Understanding	The learner will understand the evolution of Management concepts.	PSO 4

B. Com International Accounting (B.Com I)

Module	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	<p>Nature of Management</p> <ul style="list-style-type: none"> • Management : Concept, Significance, Levels of Management, Role and Skills • Evolution of Management Thoughts : Contribution of F.W. Taylor, Contribution of Henri Fayol, Contingency Approach 	15
II	<p>Functions of Management</p> <ul style="list-style-type: none"> • POSDCoRB • Planning: Process, Importance & Limitations, Techniques of Decision making • Organising: Process, Organization Structure, Centralization v/s Decentralization, Basis of Departmentation • Directing: Process, Styles of Leadership, Barriers to Delegate, Span of Control 	15

Reference Books:

1. Principles of Management , Ramasamy , Himalya Publication , Mumbai
2. Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
3. Management Text & Cases , VSP Rao , Excel Books, Delhi
4. Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya
5. Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
6. Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publication

MAPPING-Course Outcome with Programme Outcome

CO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO1	2	2	3	2	1	0
CO2	2	1	3	2	1	0
CO3	2	1	3	2	1	0
CO4	2	1	3	2	1	0
AVERAGE	2	1.25	3	2	21	0

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

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B. Com International Accounting (B.Com I)

Bachelors of Commerce (International Accounting)		Semester I	
Course Name: Techniques of Excel (Open Elective)		Course Code: RJOECBIA112	
Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks/ Percentage
	Semester End Examination	1 Hrs.	30
	Continuous Internal Examination	-----	20

Course Objectives: -

Course Objectives	
1	The learners will be able to Visualize, Evaluate and Manipulate the data
2	The learners will be able to design spreadsheets that better organize data and provide a better picture of the information that is input.
3	The learners will be able to read and comprehend spreadsheets and data from other departments, vendors, and customers
4	The learners will be able to maintain, organize, and balance complex financial and inventory accounts.

Course Outcomes: -

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

CO	Blooms Taxonomy	Course Outcomes	P S O
CO1	Evaluating	The learners will be able to Visualize, Evaluate and Manipulate the data	PSO 3
CO2	Creating	The learners will be able to design spreadsheets that better organize data and provide a better picture of the information that is input.	PSO 3
CO3	Applying	The learners will be able to read and comprehend spreadsheets and data from other departments, vendors, and customers	PSO 3
CO4	Understanding	The learners will be able to maintain, organize, and balance complex financial and inventory accounts.	PSO 3

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Module	Syllabus As per DSC framework of NEP 2020	No of lectures
I	<p style="text-align: center;">Introduction to Excel and Home Tab</p> <ul style="list-style-type: none"> • History of Excel • Interface • Tabs and Ribbons 	15
	<p style="text-align: center;">Home Tab (continued)</p> <ul style="list-style-type: none"> • Conditional Formatting: Rows/Column & Custom formula base conditions <ul style="list-style-type: none"> • Moving, Finding, and Replacing a Value <ul style="list-style-type: none"> • Currency Format • Format Painter • Formatting Dates 	
	<p style="text-align: center;">Basic Formulas</p> <ul style="list-style-type: none"> • Common Formulas (Sum, Average, Minimum, Maximum, Subtraction, Division, Multiplication, Calculate %) <ul style="list-style-type: none"> • AutoSum • Logical Function (If, And, OR, Not & Nested IF) <ul style="list-style-type: none"> • Text Function 	
	<p style="text-align: center;">Formulas</p> <ul style="list-style-type: none"> • Copying Formulas • Using Relative and Absolute References 	

	<ul style="list-style-type: none"> • Absolute and relative cells • Assignments related to formulas 	
	<p style="text-align: center;">Lookup Formula</p> <ul style="list-style-type: none"> • V-lookup/H-lookup • Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX) <ul style="list-style-type: none"> • VLOOKUP with Exact Match, Approximate Match <ul style="list-style-type: none"> • Nested VLOOKUP with Exact Match • VLOOKUP with Tables, Dynamic Ranges 	
	Financial Formulas like (PMT, IPMT, PPMT, PV, FV * More)	
	<p style="text-align: center;">Review and View Tab</p> <ul style="list-style-type: none"> • Working with Sheet options, workbook and protection 	
II	<p style="text-align: center;">PageLayout Ribbon</p> <ul style="list-style-type: none"> • Understanding the Stting of creating a page, their various options, creatin pdf and many more 	15
	<p style="text-align: center;">Charts & Pivot Table, Pivot Chart</p> <ul style="list-style-type: none"> • Importance of data Presentation, Creating Reportings, Understaning various Tyoes of Charts in Excel 	
	<p style="text-align: center;">Data Tab</p> <ul style="list-style-type: none"> • Working with data in excel, Sorting, Filtering, validation subtotals 	

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	Macros & Formula Manager <ul style="list-style-type: none"> ● Introduction and Macro Security <ul style="list-style-type: none"> ● Recording a Macro ● Assign a Macro to a Button or Shape ● Run a Macro upon Opening a Workbook ● Trace the Precedents and Dependents <ul style="list-style-type: none"> ● Using the Watch Window 	
	PowerPivot <ul style="list-style-type: none"> ● How to install Power Pivot ● Creating Relationship between two or more table <ul style="list-style-type: none"> ● Generating Advance reports ● Shortcut keys in Excel 	
	Assignment Related to Practically using Functions in Excel	
	Assignment Related to Charts & Pivot Tables	
	Revision Lecture	
	TOTAL	30

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