

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: RJSECBIA111

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)		Semester I	
Course Name: Business and Technology II (Skill Enhancement Course)		Course Code: RJSEC BIA111	
Total Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks
	Semester End Examination	1 Hr.	30
	Continuous Internal Assessment	-----	20

COURSE OBJECTIVES	
1	Understand business organization structure, functions and the role of corporate governance.
2	Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance.
3	Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
4	Recognize that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to,	
CO1	Understanding	The learners will be able to define leadership management and explain the distinguished between the terms	PSO 2
CO2	Understanding	The learners will be able to define communication and identified methods of communication used in organization and how they are used.	PSO 2
CO3	Understanding	The learners will be able to describe various components, frame work and personal development	PSO 2

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CO4	Understanding	The learners will able to identify and describe the main management accounting and performance management functions in business: recording and analyzing costs and revenues , providing management accounting information for decisions-making and planning and preparing budgets and exercising budgetary control	PSO 5
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Modules	Details	Lectures Required
1	Governance and Professional Ethics in Business Professional ethics in accounting and business Governance and social responsibility in business Law and regulation governing accounting and finance functions within business Financial systems and procedures The relationship between accounting and other business functions	10
2	Controls and Compliance Audit and financial control Fraud, fraudulent behavior, and their prevention in business Leadership, management and supervision	05
3	Managing Individuals and Teams Recruitment and selection of employees Individual, group and team behavior Motivating individuals and groups	10
4	Financial Services Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter- corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	05
	Total	30

Reference Books:

- ACCA study material by FINPLAN EDU

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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	1	0
CO2	1	3	2	1	1	0
CO3	1	3	2	2	1	0
CO4	2	3	3	1	3	0
AVERAGE	1.5	3	1.8	1.2	1.5	0.5

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

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