



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: RJMAJBIA121 and RJMAJBIA122

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

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.

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 II	
Course Name: Performance Management- I (Major)		Course Code: RJMAJBIA121	
Lectures per week (1 Period is 60 minutes)		4	
Credits		4	
Evaluation System		Hours	Marks
	Semester End Examination	2 Hrs.	60
	Continuous Internal Evaluation	-----	40

Learning Objectives	
1	To acquaint students with derivatives products in equity derivatives markets.
2	To make learner aware about regulations and risks associated with the products
3	To acquaint students with the exchange mechanisms of clearing and settlement.

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	Remembering	Identify and discuss the information, systems and developments in technology required for organizations to manage and measure performance.	PSO 2
CO2	Remembering, Applying	Identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action	PSO 2

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Modules	Details	Lectures Required
Module I	Performance Measurement and Control Performance management information systems Sources of management information Management reports Performance analysis in private sector organisations Divisional performance and transfer pricing Performance analysis in not-for-profit organisations and the public sector External considerations and behavioral aspects	10
Module II	Budgetary Systems and Controls Budgetary systems and types of budget Quantitative analysis in budgeting Standard costing	10
Module III	Variance Analysis Material mix and yield variances Sales mix and quantity variances Planning and operational variances Performance analysis	10
Module IV	Cost and Management Accounting Techniques Activity-based costing Target costing Life-cycle costing Throughput accounting Environmental accounting	10
Module V	Cost Analysis Relevant cost analysis Cost volume analysis Limiting factors	10
Module VI	Pricing Decisions Pricing decisions Make-or-buy and other short-term decisions Dealing with risk and uncertainty in decision- making	10
	Total	60

Books and References:

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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	0	2	0
CO2	2	3	2	1	1	0
AVERAGE	2	3	2	1	1.5	0

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

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B. Com (International Accounting)		Semester II	
Course Name: Performance Management- II (Major)		Course Code: RJMAJBIA122	
Total Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks
	Theory Examination	1 Hr.	25
	Internal & Project Evaluation	-----	25

COURSE OBJECTIVE:

Course Objectives	
1	To acquaint students with the knowledge and skills in the application of management accounting.
2	To make learner aware about Techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to,	
CO1	Applying	Explain and apply cost accounting techniques.	PSO 5
CO2	Applying	Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.	PSO 5
CO3	Evaluating	Assess the performance of an organization from both a financial and nonfinancial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects	PSO 2

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Module I	Performance Measurement and Control Performance management information systems Sources of management information Management reports Performance analysis in private sector organisations Divisional performance and transfer pricing Performance analysis in not-for-profit organisations and the public sector External considerations and behavioral aspects	05
Module II	Budgetary Systems and Controls Budgetary systems and types of budget Quantitative analysis in budgeting Standard costing	05
Module III	Variance Analysis Material mix and yield variances Sales mix and quantity variances Planning and operational variances Performance analysis	05
Module IV	Cost and Management Accounting Techniques Activity-based costing Target costing Life-cycle costing Throughput accounting Environmental accounting	05
Module V	Cost Analysis Relevant cost analysis Cost volume analysis Limiting factors	05
Module VI	Pricing Decisions Pricing decisions Make-or-buy and other short-term decisions Dealing with risk and uncertainty in decision- making	05
	Total	30

B. Com International Accounting (B.Com I)

Reference Books:

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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	1	1	1	3	0
CO2	2	1	2	1	3	0
CO3	2	3	1	1	2	0
AVERAGE	2	1.33	1.33	1	2.67	0

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