

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: RJOECBIA121

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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Bachelors of Commerce (International Accounting)		Semester II	
Course Name: Sales and Negotiation (Open Electives)		Course Code: RJOECBIA121	
Course Type		Core Course	
Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks/ Percentage
	Theory Examination	1 Hr.	25
	Internal	-----	25

Course Objectives: -

Course Objectives	
1	To Introduce Sales Management and how to set Positive Mental Attitude for sales using multiple skills.
2	To Explain Marketing concept in detail and how it differs from Selling.
3	To Illustrate various sales techniques using offline and online platforms, to make the understanding clear for minimizing profits, by minimizing cost.
4	To understand the art of the negotiations, for generating maximum revenue for the corporates.

Course Outcomes: -

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

CO	Blooms Taxonomy	Course Outcomes	PSO
CO 1	Understanding	Learners will be able to understand How selling skills are important in today's competitive corporate World and how to apply Positive Mental Attitude for the same.	PSO 1
CO 2	Understanding	Learners will be able to Define marketing concepts and how it differs from various selling concepts	PSO 1
CO 3	Applying	Learners will be able to learn and implement various sales techniques using offline as well as digital selling effectively.	PSO 2
CO4	Understanding	Learners will be able to Identify opportunities for negotiations and how firms can maximize their revenue by implementing effective negotiation techniques	PSO 3

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Unit	Details	Hours
I	<p>Different Types of Sales Techniques</p> <ul style="list-style-type: none"> • Selling is an art, and Science • Different types of product and production concepts • Holistic approach towards Sales • Brand Image • Trademarks and Copy rights Advertising and PR • Digital Sales • Online selling techniques • Concept of online banners • Effective Advertising using social media • Lead generation techniques • Sales Presentations Sales Funnel • Objections Handling What are Objections • Types of common objections • Various techniques to overcome objections Tele-calling • Do's and Don'ts of Tele-calling Script writing using AIDA process Fabing • Practical session on Tele-calling 	15
II	<p>Art of Negotiations</p> <ul style="list-style-type: none"> • Concept of Negotiation • Need analysis • Objectives of Negotiations Profit Maximization Sales maximization. <p>Different Types of Negotiation Techniques</p> <ul style="list-style-type: none"> • Distributive Negotiation • Integrative Negotiation • Barriers to Negotiation • Win-Win Negotiation <p>Sales Closures Techniques</p> <ul style="list-style-type: none"> • Direct Close • Money Talk close • Concession close • Objection Close <p>Dead- line Close and Free Trial Close</p>	15
Total		30

Reference Books:

1. Power Negotiating for Sales people by Roger Dawson published by Success Magazine
"America's Premier Business Negotiator"
2. Don't Sell Make them Buy by R. Mukund by OM publication
3. How To Sell Anything To Anybody by Joe Girard

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

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CO2	3	1	1	1	1	0
CO3	3	1	1	1	1	0
CO4	3	1	1	1	1	0
AVERAGE	3	1.25	1.5	1.25	1.25	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: Advance Excel (Open Electives)		Course Code: RJOECBIA122	
Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks
	Theory Examination	1 Hrs.	25
	Internal /Project Evaluation	-----	25

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.

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to,	
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	Details	Lectures Required
Module I	Pivot Tables, Working with Formulas, Saving, Printing · Creating PivotTables · Choosing Fields · PivotTable Layout · Filtering PivotTables · Modifying PivotTable Data · Pivot Charts · Dashboard · Using Operations · Creating Formulas · AutoSum · Common Formulas · Searching for Formulas · Copying Formulas · Using Relative and Absolute References · Writing conditional expressions (using IF & Nested IF) · Using logical functions (AND, OR, NOT) · Bultin Functions & Array formula · V-lookup/H-lookup · Text Formulas · Introduction to Saving a Workbook · Save As Previous Version · Auto Recover Save Options · Templates · Save As PDF · Save As Web Page - Macro-Enabled Workbook · Introduction to Printing · Page Orientation · Page Breaks · Print Area · Margins · Print Titles · Headers and Footers · Scaling • · Sheet Options	15

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Module II	<p>A) Advance Formulas, Referencing, Range</p> <p>B) · Absolute and relative cells</p> <p>C) · Writing conditional expressions (using IF) · Using logical functions (AND, OR, NOT) · Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX) · VLOOKUP with Exact Match, Approximate Match</p> <p>D) · Nested VLOOKUP with Exact Match · VLOOKUP with Tables, Dynamic Ranges · Nested VLOOKUP with Exact Match · Multiple Sheet References</p> <p>E) · Consolidating Data - With or Without Links · Trace the Precedents and Dependents · Using the Watch Window</p> <p>F) · Using Range names</p> <p>G) · Creating range names</p> <p>H) · Using range names in formulas</p> <p>I) · Creating range names from headings · Deleting range names</p> <p>J) Reports, Data Tools, Worksheet Security · Creating subtotals</p> <p>K) · Multiple-level subtotals</p> <p>L) · Creating Pivot tables</p> <p>M) Formatting and customizing Pivot tables · Using advanced options of Pivot tables · Pivot charts</p> <p>N) · Consolidating data from multiple sheets and files using Pivot tables</p> <p>O) · Using external data sources</p> <p>P) · Using data consolidation feature to</p> <p>Q) consolidate data</p> <p>R) · Show Value As (% of Row, % of Column, Running Total, Compare with Specific Field) · Viewing Subtotal under Pivot</p> <p>S) · Creating Slicers (Version 2010 & above) · Data Validation</p> <p>T) · Drop-Down Lists</p> <p>U) · Removing Duplicates</p> <p>V) · Text To Columns</p> <p>W) · Sheet Level Protection</p> <p>X) · Workbook Level Protection</p> <p>Y) · Unlocking Cells</p>	15
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Books and References: Reference Books:

1. Mastering Advance Excel by Ritu Arora by BPB publication
2. Excel for Finance and Accounting by Suraj Kumar Lohani by BPB Publication
3. 200+ Excel Formulas and Functions by Prof. Michel McDonald BPB Publication

MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PSO	PO 1	PO1 2	PO 3	PO 4	PO 5	PO 6

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CO1	3	1	3	2	1	0
CO2	3	1	2	2	1	0
CO3	3	1	1	2	2	0
CO4	3	2	1	1	2	0
AVERAGE	3	1.25	1.75	1.75	1.5	0

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