

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

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**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: RJSECBIA121**

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.

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<b>B. Com (International Accounting)</b>		<b>Semester II</b>	
<b>Course Name: Financial Accounting- II (Skill Enhancement Course)</b>		<b>Course Code: RJSEC BIA121</b>	
<b>Total Lectures per week (1 Period is 60 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>2</b>	
<b>Evaluation System</b>		<b>Hours</b>	<b>Marks</b>
	<b>Theory Examination</b>	<b>1 Hr.</b>	<b>25</b>
	<b>Internal &amp; Project Evaluation</b>	-----	<b>25</b>

This Course focuses on Employability.

<b>COURSE OBJECTIVES</b>	
1	Preparing trail balance and to prepare simple and consolidated statements.
2	.Interpretation of financial statements.

<b>Sr. No</b>	<b>Blooms Taxonomy</b>	<b>COURSE OUTCOME</b>	<b>PSO</b>
		On completion of syllabus learners will be able to,	
<b>CO1</b>	<b>Applying</b>	The learners will be able to record transaction and event.	PSO 1, PSO 2
<b>CO2</b>	<b>Applying</b>	The learners will be able to prepare financial trial balance	PSO 1, POS 2, PSO 5

**B. Com International Accounting (B.Com I)**

Module	Details	Lectures Required
<b>Module I</b>	<b>Trial Balance and Reconciliations</b> Trial balance Correction of errors Control accounts and reconciliations Bank reconciliations Suspense accounts	<b>10</b>
<b>Module II</b>	Preparation of Basic Financial Statements - Standalone and Consolidated Statements of financial position Statements of profit or loss and other comprehensive income Disclosure notes Events after the reporting period Statements of cash flows Incomplete records Subsidiaries Associates	<b>10</b>
<b>Module III</b>	<b>Analysis of Financial Statements</b> Importance and purpose of analysis of financial statements Ratios Analysis of financial statements	<b>10</b>
	<b>Total</b>	<b>30</b>

**Reference Books:**

- 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
<b>CO1</b>	3	3	2	1	2	0
<b>CO2</b>	3	3	1	1	3	0
<b>AVERAGE</b>	3	3	1.5	1	2.5	0

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

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