

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: RJVSCBIA121**

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

<b>B. Com. (International Accounting)</b>		<b>Semester II</b>	
<b>Course Name: Financial Accounting- I (Vocational Skills)</b>		<b>Course Code: RJVSCBIA121</b>	
<b>Total Lectures per week</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>

<b>COURSE OBJECTIVES:</b>	
<b>1</b>	The objective of Financial Management is to develop the knowledge in financial management functions, stakeholders and impact on corporate objectives
<b>2</b>	To identify financial management environment for business and the role of financial markets and intuitions
<b>3</b>	To describe and explain the working capital needs and funding strategies
<b>4</b>	To calculate investment appraisal

Course Outcomes:

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

<b>Sr.No</b>	<b>Blooms Taxonomy</b>	<b>COURSE OUTCOME</b>	<b>PSO</b>
		On completion of syllabus the learner will be able to	
<b>CO1</b>	<b>Remembering</b>	The learners will able to describe the scope and purpose of financial reporting and the regulate frame work	PSO 1, PSO 2
<b>CO2</b>	<b>Understanding</b>	The learners will be able to demonstrate the used of double entry and accounting systems	PSO 1, PSO 2
<b>CO3</b>	<b>Applying</b>	The learners will be able to record transaction and event.	PSO 1, PSO 2

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Modules	Details	Lectures Required
<b>Module I</b>	<b>Context and purpose of Financial Reporting</b> The scope and purpose of financial statements for external reporting Users' and stakeholders' needs The main elements of financial reports The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information	<b>10</b>
<b>Module II</b>	<b>Accounting systems and Double entry book-keeping</b> Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information Ledger accounts, books of prime entry, and journals	<b>10</b>
<b>Module III</b>	<b>Recording of Transactions and Events</b> Sales and purchases Cash Inventory Tangible non-current assets Depreciation Intangible non-current assets and amortization Accruals and prepayments Receivables and payables Provisions and contingencies Capital structure and finance costs	<b>10</b>
<b>TOTAL</b>		<b>30</b>

**Books and References:**

**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	3	2	2	0
<b>CO2</b>	3	3	1	1	1	0
<b>CO3</b>	3	3	1	1	1	0
<b>AVERAGE</b>	3	3	1.67	1.33	1.3	0

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