

Nagindas Khandwala College (Autonomous)



**MKES's Nagindas Khandwala College (Autonomous),
Gate No 5, Bhavishya Bharat Campus, S. V. Road, Malad (West)
Mumbai-400 064**

Programme Code: UHCIA

**Bachelor of Commerce (Honours) Programme in
International Accounting**

Three Year Integrated Programme -

Six Semesters

Course Structure

Under Choice Based Credit, Grading and Semester System

***To be implemented from Academic Year- 2019-2020
Progressively***

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1. Preamble

There is growing demand of Global Accounting Professionals world over with increasing financial reporting requirements and to deal with complicated business situations. Global Accountants, having knowledge and expertise at International Financial Reporting Standards, International Taxation and audit of multinational companies to solve complex challenges at workplace are the preferred choice of Listed Companies, MNC's & Big 4 Accounting Advisory Firms.

Drawing on data from 60,000 graduate pan-India, an employability solutions company noted that around 47 percent of Indian graduates are unemployable. According to a McKinsey report, only a quarter of Indian graduates are employable.

This International Bachelor's Degree Program will provide students the right blend of knowledge and skills along with Global exposure.

1.1 About Khandwala College:

Khandwala College is a multi-faculty institution (Estd. 1983), affiliated to University of Mumbai. It offers 13 UG, 5 PG, 4 Add On, 3 Ph. D with 9 Departments and 2 Research Centres imparting education to more than 6500 students. The **Vision** of the institute includes Education for all, Education for the youth and Education for the future of our country.

The **Mission** is to serve the society at large and students belonging to linguistic minority in particular with commitment, dedication and devotion. The **Quality Policy** includes commitment towards imparting **Quality Education to youth**, enabling them to **develop right attitude, professional competence** and inculcating right **ethical values**.

The institution has been awarded "A" Grade (Third Cycle) by National Assessment and Accreditation Council, **Best College** by University of Mumbai (2012), **lead college** for a cluster of colleges, Educational Excellence Award by Indus Foundation, USA and **Best Ensemble Faculty (Academic Brilliance Awards – 2013)** by Education Expo TV's Research Wing for Excellence in Professional Education & Industry and ISO 9001:2015 certified by TUV Nord. We have been awarded **IMC Ramkrishna Bajaj National Quality Commendation Certificate** in 2013-14. Our college has been awarded Autonomous status from 2016. Khandwala College, as an Autonomous College; is offering a new **Bachelor of Commerce (Honours) Programme in**

International Accounting as a Three Year Integrated Programme – with Six Semesters Course Structure -Under Choice Based Credit, Grading and Semester System.

1.2 Vision and Mission of Khandwala College`

Vision

Education for all

Education for the youth

Education for the future of our country

Mission

The college's focus is on the future of our students irrespective of their gender and place in society. Every student is like a flame reaching out to the brightness of the sun i.e. the bright future of India

2. Objectives

This program of B Com (Honours) - International Accounting is structured to provide graduates with practical skills required in international accounting field. The main objective of B Com (Honours) - International Accounting Program are :-

- To provide intensive theoretical & practical knowledge of International Accounting
- To provide an integrated perspective of management functioning along with a good amount of exposure to real life cases / technical knowhow.
- To train students with knowledge in the field of Global Accounting and Finance, International Taxation, Leadership and Business Management.
- To develop students' accounting and finance competencies to become employable with consulting firms, global businesses or to start their own entrepreneurial journey.
- To complete their Formal graduation along with global technical knowledge of ACCA Qualification and get recognized as a Professional Graduate.

3. Eligibility, Selection and Admission Criterion:

Candidates for being eligible for admission to the three-year course leading to the Degree of Bachelor of Commerce (Honours) – International Accounting, shall be required to have passed the Higher Secondary School Certificate Examination (10+2) or equivalent qualification from a recognized Board/ University or Body recognized as equivalent thereof by the Senate of the University, with minimum 50% aggregate marks or equivalent in any Stream.

3.1 Eligibility Criterion:

- Std. XII passed in any discipline with 50% or more marks on the aggregate and having English as a subject
- Good Communication Skills

3.2 Selection and Admission Criterion for Eligible Candidates:

- The interested students shall register for Aptitude Test and Interview.
- Reservations as per University rules will be applicable.

The admission of students shall be based on:

- Academic and non- academic credentials till date
- Performance in Aptitude Test [comprising of questions in Mathematics/Statistics, English, Logical Reasoning, Analytical Ability], and
- Performance in Personal Interview

3.3 Eligibility for the award of the degree:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study in Khandwala College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters earning 132 credits, and have completed 8 credits earned by successfully completing 2 certifications, letter grade of at least D or above (i.e. O/ A+/A/ B+/B/C/D) in core.

3.4 Intake

One Division with minimum 72 Students in the first year

3.5 Fee structure

The tuition fees for B.Com. (Honours) in International Accounting will be Rs. 1,50,000 per annum

4. Ordinances & Regulations for - B. Com.(Honours) – International Accounting

4.1 General Guidelines:

The Credits are defined in terms of the learner's hours which are divided into two parts such as Actual and Notional. The value of a particular course can be measured in number of Credit Points. The value of One (01) Credit is equal to 15 Hours of learners' load.

The scheme of Examination shall be divided into parts i.e. Continuous Internal Evaluation including Assignment, Projects, Seminars, Case Studies and Class Tests which will be of 25 marks and the Semester End Examinations which will be of 75 marks. The semester wise Credit Points will be varied from course to course but the value of Credits for Under-Graduate Programme shall be of 132 Credits. Students will have to earn 8 extra credits under autonomy. This will be achieved by doing 2 certifications of 4 credits each from an approved list of certifications.

Scheme of Total Credits

Sr. No.	Year	Credits
1	Year 1	44
2	Year 2	44
3	Year 3	44
	Total Credits from Academics	132
	Additional Credits for 2 Certifications (4*2)	8
	Total Credits for Award of Degree	140

Approved Certifications for Additional Credits

Sr. No.	Certification	Credits
1	IBM - Big Data Analysis	4
2	NSE - Capital Markets	4
3	NISM – Derivatives	4
4	Advanced Business Tools	4
5	Certification in IFRS	4
6	B.Sc. (OBU) Research Publication	4
7	Other Options with Prior Approval by the Faculty	4

4.2 Credit Based Evaluation System Scheme of Examination

For all 6 semesters, the performance of the learners shall be evaluated into two components. The first component shall carry 25% marks which will be an Continuous Internal Evaluation while the second component shall carry 75% marks at semester end examination.

The allocation of marks for the Continuous Internal Evaluation 25% and Semester End Examination 60% are as shown below:

Structure of Continuous Internal Evaluation – 25% = 25 marks

Sr. No.	Particulars	Marks
1	Two periodical class test held in the given semester, (Best of the TWO) OR	20 marks
2	Subject specific Term Work Module/assessment modes –as decided by the department in the beginning of the semester (like Extension/field/experimental work, Short Quiz; Objective test, lab practical, open book test etc. and written assignments, Case study, Projects, Posters and exhibits etc. for which the assessment is to be based on class presentations wherever applicable)	20 marks
3	Active participation in routine class instructional deliveries (and in practical work, tutorial, field work etc. as the case may be)	5 marks

Semester End Examination will be organized after all modules of the course are taught in the class. It will be a written examination / or as per the needs of the course a practical examination or a combination of both. This examination will be for 75 marks.

The assessment of Continuous Internal Evaluation and Semester End Examination as mentioned above for the Semesters I to VI shall be processed by the College – ‘Institutions of their Learners’ and issue the grade cards to them after the conversion of marks into grade as the procedure mentioned below.

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Continuous Internal Evaluation & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Continuous Internal Evaluation and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade D in each project, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation & Semester End Examination together.

Passing Standards

Grade	Marks	Grade Points
O	80 & Above	10
A+	70 to 79.99	9
A	60 to 69.99	8
B+	55 to 59.99	7
B	50 to 54.99	6
C	45 to 49.99	5
D	40 to 44.99	4
F	Less than 40	0

4.3 Carry Forward of The Marks in Case If The Learner Gets ‘F’ Grade In One Or More

Subjects:

- A learner who PASSES in the Continuous Internal Evaluation Examination but FAILS in the Semester End Examination of the course shall reappear for the Semester End Examination. Marks for Continuous Internal Evaluation shall be carried over and he/she shall be entitled for grade obtained by him/her on passing.
- A learner who PASSES in the Semester End Examination but FAILS in the Continuous Internal Evaluation of the course shall reappear for the Continuous Internal Evaluation Examination of that course. However, his/her marks of the Semester End Examination shall be carried over and he/she shall be entitled for grade obtained by him/her on passing.

- For Courses without practical: In case of a learner who is reappearing for the Continuous Internal Evaluation Examination, the examination will consist of one project of 25 marks.

4.4 Allowed to Keep Terms (ATKT):

As per University rules and regulations

Additional Examinations:

Continuous Internal Evaluation: As per University rules and regulations. Class test or assignment for Continuous Internal Evaluation as per University rules and regulation
Semester End Examinations as per University rules and regulations

Eligibility to Appear For Additional Semester End Examination:

As per University rules and regulations

Mode of Conduct of Semester End Additional Examination:

As per University rules and regulations

4.5 Evaluation of Projects (Wherever Applicable)

- A learner who PASSES IN ALL THE COURSES BUT DOES NOT secure minimum grade of D in projects as applicable, has to resubmit a fresh project till he/she secures a minimum of grade D. His/her marks in the theory papers that the learner has passed will be carried forward and he/she shall be entitled for grade obtained by them on passing.

- The evaluation of project and viva-voce examination shall be by awarding grade in the ten point scale.

- A learner shall have to obtain minimum of grade D (or its equivalent marks) in project evaluation and viva/voce taken together to obtain 25% marks in project work.

4.6 Calculations of GPA & SGPA

As per University rules and regulations

5. Teaching Methodology

5.1 Classroom Sessions:

- **Regular Lectures:** Lectures shall be delivered by experienced faculties along with visiting faculties and experts from the Industry.
- **Assignments & Projects:** Shall be assigned at regular intervals of the course. It offers an opportunity for students to meet, interact and collaborate with the experienced people from the industry.
- **Knowledge Workshops and Industry seminars:** Shall be organized at regular intervals to keep the students informed about the latest developments in the Industry, These workshops are uniquely designed with a focus on practical industry – relevant topics.
- **Simulated Events:** Shall be conducted to get the real feel of organizing and managing an activity like investing in stock exchange, IT returns filing etc. The exercise gives the student's an opportunity to identify the finer nuances of stock exchanges thereby helping them to identify key success factors and areas of improvement.

5.2 Guest Lectures and Case Studies:

- **Guest Lectures:** Eminent people from the industry shall be invited as guest speakers to impart lessons and their rich experiences on various fields related to areas of accounting to the student. They also focus on imparting training around management concepts that have today become essential skills to carve a niche in the industry.
- **Case Studies:** Case studies highlighting various practical and situational issues shall be regularly discussed during classroom sessions. The discussion caters towards identifying what went wrong in the case and what could have been done in a better manner, this helps train students to handle such situations in the future. The exercise also improves the analyzing and analytical of our students.

5.3 Innovative & Interactive Learning Technology

- **Educational wikis:** it keeps track of education – oriented wikis, establishes constructive interactions with them, and researches their technology, activity, culture, processes, and impact.
- **Creative Presentation Ideas:** Prezi is a powerful communication and presentation tool that aims to replace powerpoint Presentation. Equipping students with the knowledge of this tool helps in preparing them to adapt easily to every changing dynamics of the corporate world.
- **CREATE through Technology:**

Communication and Collaboration: Google Apps provides students a chance to learn how to use webmail services, calendar (shared calendaring), G-Talk (instant messaging and voice/video chat) and Drive (online document creation & sharing).
Education through Blogs: A powerful and interactive medium for learning. Ideal to educate, discuss and share innovative ideas across a large and diverse set of audiences.

- **Unparalleled Internships & Practical Training**

Students at Khandwala College get opportunities to participate in National & International Events round-the-year. They get Practical Training during internship.

In-House Events: Students are provided with an opportunity to work on conferences and seminars organized in-house right from the start to finish, to provide them with hands-on experience, which helps them to gain excellent event organization skills.

6. Ad-hoc Board of Studies

Following Academicians, Faculty members & Experts have been consulted for the contents and development of the Syllabus for this course:

- Principal Dr. (Mrs.) Ancy Jose- Principal, Khandwala College
- CA Dr. Varsha Ainapure – M Com., FCA, Ph.D., Post-Doc (USA), HOD, Dept. of Accountancy, Khandwala College
- Mr. Ananth Subramaniam (ACCA Member, MBA)
- Mr. Nirbhay Vaasa (ACCA Member)
- Mr. Vivek Soni (MBA)

**Bachelor of Commerce (Honours) Programme in
International Accounting
Three Year Integrated Programme -
Six Semesters
Basic Structure: Distribution of Courses**

1	Ability Enhancement Compulsory Course (AECC)	2 Papers of 3 Credits Hrs. each (Total Credits Hrs. 2*3)	06
2	Skill Enhancement Compulsory Course (SEC)	2 Papers of 4 Credits Hrs. each (Total Credits Hrs. 2*4)	08
3	Core Course (CC)	9 Papers of 6 Credits Hrs. each (Total Credits Hrs. 9*6)= 54 9 Papers of 4 Credits Hrs. each (Total Credits Hrs. 9*4)= 36	90
4	Discipline Specific Elective (DSE)	1 Paper of 6 Credits Hrs. each (Total Credits Hrs. 1*6)= 6 1 Paper of 4 Credits Hrs. each (Total Credits Hrs. 1*4)= 4 4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3)= 12	22
5	General Elective (GE)	2 Papers of 3 Credits Hrs. each (Total Credits Hrs. 2*3)	06
	Total Credits Hrs		132

Bachelor of Commerce -B.Com. (Honours) Programme
Under Choice Based Credit, Grading and Semester System
Curriculum Framework for B.Com. Honours (International Accounting)
(To be implemented from Academic year 2019-2020)

FIRST YEAR

Sr. No.	Semester I	Subject code	Credits	Sr. No.	Semester II	Subject code	Credits
	Ability Enhancement Compulsory Course (AECC)				Ability Enhancement Compulsory Course (AECC)		
1	AECC-1 Environmental Studies	1911UCHIES	3	1	AECC-2 Business Communication	1921UCH IBC	3
	Discipline Specific Elective (DSE)				Skill Enhancement Compulsory Course (SEC)		
2	DSE-1 Accounting with Tally	1912UCHIAT	4+2	2	SEC-1 Course on Soft Skills	1922UCH ISS	4
	Core Course				Core Course		
3	CC-1 Accountant in Business (F1)	1913UCHIAB	4	3	CC-3 Performance Management (F5)	1923UCH IM	4+2
4	CC-2 Financial Accounting (F3)	1914UCHIFA	4+2	4	CC-4 Management Accounting (F2)	1924UCH IA	4+2
	Genetic Elective (GE)				Genetic Elective (GE)		
5	GE – 1 Generic Elective (GE 1) (Any one of the following)			5	GE-2 Generic Elective (GE2) (Any one of the following)		
	a. Micro Economics	1915UCHIME	3		a. Macro Economics	1925UCH IE	3
	b. Business Mathematics	1915UCHIMS	3		c. Business Statistics	1925UCH IMS	3
	TOTAL		22		TOTAL		22

SECOND YEAR
(To be implemented from Academic year 2020-2021)

Sr. No.	Semester III	Subject code	Credits	Sr. No.	Semester IV	Subject code	Credits
	<i>Discipline Specific Elective (DSE)</i>				<i>Skill Enhancement Course</i>		
1	DSE-2 Tax planning	1931UCHITP	4	1	SEC-2 E-Commerce	1941UCHIEC	4
	<i>Core Course</i>				<i>Core Course</i>		
2	CC-5 Taxation (F6)	1932UCHITX	4+2	2	CC-9 Corporate and Business Law (F4)	1942UCHIBL	4+2
3	CC-6 Financial Reporting (F7) (Part 1)	1933UCHIFR	4	3	CC-10 Audit and Assurance (F8) (Part 2)	1943UCHIAA	4
4	CC-7 Financial Reporting (F7) (Part 2)	1934UCHIFR	4	4	CC-11 Financial Management (F9) (Part 1)	1944UCHIFM	4
5	CC-8 Audit and Assurance (F8) (Part 1)	1935UCHIAA	4	5	CC-12 Financial Management (F9) (Part 2)	1945UCHIFM	4
	TOTAL		22		TOTAL		22

THIRD YEAR

(To be implemented from Academic year 2021-2022)

Sr No	Semester V	Subject code	Credits	Sr. No.	Semester VI	Subject code	Credits
	Core Course				Core Course		
1	CC-13 Strategic Business Reporting (Part 1)	1951UCHIBR	4	1	CC-16 Strategic Business Leader (Part 1)	1961UCHIBL	4
2	CC-14 Strategic Business Reporting (Part 2)	1952UCHIBR	4+2	2	CC-17 Strategic Business Leader (Part 2)	1962UCHIBL	4+2
3	CC-15 Business Research Methods	1953UCHIRM	4+2	3	CC-18 Research - Project work	1963UCHIBR	6
	Discipline Specific Elective				Discipline Specific Elective		
4,5	Discipline Specific Elective (DSE-3,4) (Any <i>two</i> of group A)			4,5	Discipline Specific Elective (DSE-5,6) (Any <i>two</i> of group B)		
	a. Companies Act, 2013	1954UCHICA	3		a. International Business	1964UCHIIB	3
	b. Introduction to Advance Performance Management	1954UCHIPM	3		b. Introduction to advance Financial Management	1964UCHIFM	3
	c. Risk management	1954UCHIRM	3		c. Goods & Services Tax	1964UCHIGS	3
	d. Banking and Insurance	1954UCHIBI	3		d. Corporate accounting	1964UCHICA	3
	TOTAL		22		TOTAL		22

TOTAL CREDITS

Year 1	44
Year 2	44
Year 3	44
Total	132
Additional credits for 2 Certifications (4*2)	8
Total	140

Approved Certifications for Additional Credits

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