

St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A++” Grade

Course structure and syllabus of

B.COM. ACCA

(INTERNATIONAL FINANCE)

Under NEP Regulations

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ST ALOYSIUS COLLEGE
(AUTONOMOUS)
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Re-accredited by NAAC with 'A++' Grade with CGPA 3.67/4 (Cycle 4)
Recognised as Centre for Research Capacity Building under UGC-STRIDE Scheme
Recognised under DBT - BUILDER Scheme, Government of India
College with "STAR STATUS" Conferred by DBT, Government of India
Recognised by UGC as "College with Potential for Excellence"

Date: 17-08-2022

NOTIFICATION

Sub: Syllabus of **B.COM. ACCA (INTERNATIONAL FINANCE)** under NEP Regulations, 2021.
(As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide Agenda No: 6
2. Decision of the Academic Council meeting held on 09-07-2022 vide Agenda No: 14
3. Decision of the Academic Council meeting held on 02-09-2023 vide Agenda No: 3
4. Office Notification dated 21-02-2022
5. Office Notification dated 17-08-2022
6. Office Notification dated 26-09-2023

Pursuant to the above, the Syllabus of **B.COM. ACCA (INTERNATIONAL FINANCE)** under NEP Regulations, 2021 which was approved by the Academic Council at its meeting held on 18-12-2021, 09-07-2022 & 02-09-2023 is hereby notified for implementation with effect from the academic year **2021-22**.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

PROGRAM OUTCOMES (POs)

B.COM (ACCA)

PO1: Students will be able to critically analyze the Global Accounting standards and Reporting while making a decision as finance and administrative Executives in the capacity of an ACA Affiliate.

PO2: Students will be able to effectively communicate within and outside the multi-cultural organisations at a global level by frequent interactions leading to effective listening and interpreting matters concerned thus develop negotiating skills.

PO3: Students will be able to interact freely with members of global body like ISDC, with which the college has MOU and take their guidance to enrich their global careers.

PO4: Students will demonstrate empathetic concerns towards global citizens and contribute towards the development of the various nations, by being well informed regarding Corporate Social Responsibility issues and actively participating in resolving international crisis affecting the corporate world.

PO5: Students will be able to deal with ethical dilemmas and value systems existing in the global corporate organisations and accept responsibilities by enforcing ethical code of conducts.

PO6: By learning global environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations at an international level.

PO7: Students will develop the ability to learn constantly through-out their global careers and thereby contribute significantly towards social and technological changes.

PO6: Learning environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations.

PO7: Students will have the ability to keep updating technical knowledge and will be exposed to corporates through apprenticeship for a period of six months.

PROGRAM SPECIFIC OUTCOMES (PSOs)

B.COM (ACCA)

PSO1: Understand internationally accepted financial accounting and reporting practices throughout the program.

PSO2: Analyze and apply various fundamental knowledge of accounting, Taxation laws, Financial reporting techniques in corporates and other institutions.

PSO3: In depth knowledge of business concepts like Risk Management, Corporate Governance, Business Ethics which is required to manage the organisations effectively.

PSO4: Understand the applications of Management accounting, Auditing techniques, Cost Accounting techniques and Finance in business organisations.

Program Structure - ACCA
B.Com - Vocational (International Finance)

NEP SCHEME – 2021-22							
B.COM. – INTERNATIONAL FINANCE – I SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 320 DC1.1	International Financial Accounting	DSC	3+0+2	40	60	100	4
G 320 DC2.1	Organisational Behaviour	DSC	4+0+0	40	60	100	4
G 310 DC3.1	Principles of Marketing	DSC	4+0+0	40	60	100	4
G 310 OE1.1/	Managerial Economics/ Accounting for Everyone/ Financial Literacy	OEC	3+0+0	40	60	100	3
G 735 LA1.1	Language – I English	AECC	3+1+0	40	60	100	3
G 736 LA3.1/ G 740 LA7.1/ G 137 LA2.1/ G 739 LA8.1/ G 750 LA6.1/ G 751 LA5.1/ G 538 LA4.1	Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 707 SB1.1 OR G 702 AE1.2	Digital Fluency OR Environmental Studies and Value Education	SEC-SB	1+0+2	20	30	50	2
G 705 VB1.1	Physical Education - Yoga	SEC-VB	0+0+2	-	25	25	1
G 706 VB2.1	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
						700	25

NEP SCHEME – 2021-22

B.COM. – INTERNATIONAL FINANCE – II SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 320 DC1.2	International Management Accounting	DSC	3+0+2	40	60	100	4
G 320 DC2.2	Business Mathematics	DSC	3+0+2	40	60	100	4
G 320 DC3.2	Financial Reporting	DSC	4+0+0	40	60	100	4
G 310 OE1.2/	Public Finance/ Financial Environment/ Investing in Stock Markets	OEC	3+0+0	40	60	100	3
G 735 LA1.2	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.2/ G 740 LA7.2/ G 137 LA2.2/ G 739 LA8.2/ G 750 LA6.2/ G 751 LA5.2/ G 538 LA4.2	Language-II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 702 AE1.2 OR G 707 SB1.1	Environmental Studies and Value Education OR Digital Fluency	AECC	1+0+2	20	30	50	2
G 703 VB1.2	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.2	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25

EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems

NEP SCHEME – 2021-22

B.COM. – INTERNATIONAL FINANCE – III SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 320 DC 1.3	Audit and Assurance	DSC	3+0+2	40	60	100	4
G 320 DC 2.3	Financial Management - I	DSC	4+0+0	40	60	100	4
G 320 DC 3.3	Performance Management	DSC	4+0+0	40	60	100	4
G 320 OE1.3/	Constitution of India & Value Education	OEC	3+0+0	40	60	100	3
G 735 LA1.3	Language – I English	AECC	3+1+0	40	60	100	3
G 736 LA3.3/ G 740 LA7.3/ G 137 LA2.3/ G 739 LA8.3/ G 750 LA6.3/ G 751 LA5.3/ G 538 LA4.3	Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 350 SB1.3 OR G 702 AE1.4	Artificial Intelligence OR Financial Education and Investment Awareness	SEC	1+0+2	20	30	50	2
G 703 VB1.3	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.3	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25
G 701.3	Human Rights and Value Education						

NEP SCHEME – 2021-22

B.COM. – INTERNATIONAL FINANCE – IV SEMESTER

COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G320 DC 1.4	Financial Management - II	DSC	3+0+2	40	60	100	4
G320 DC 2.4	Business Analysis	DSC	3+0+2	40	60	100	4
G320 DC 3.4	Business Law	DSC	4+0+0	40	60	100	4
G 701 AE1.4	Governance , Risks and Ethics	AECC	3+0+0	40	60	100	3
G 735 LA1.4	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.4/ G 740 LA7.4/ G 137 LA2.4/ G 739 LA8.4/ G 750 LA6.4/ G 751 LA5.4/ G 538 LA4.4	Language–II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 702 AE1.4 OR G 350 SB1.3	Financial Education and Investment Awareness OR Artificial Intelligence	SEC	2+0+1	20	30	50	2
G 703 VB1.4	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.4	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

NEP SCHEME – 2021-22
B.COM. – INTERNATIONAL FINANCE – V SEMESTER

SEMESTER V							
Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
G 320 DC1.5	Advanced Financial Management I	DSC	3+0+2	60	40	100	4
G 320 DC2.5	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
G 320 DC3.5	Advanced Auditing and Assurance I	DSC	4+0+0	60	40	100	4
G 320 DE1.5	Elective – 1 Advanced Performance Management	DSE - 1	4+0+0	60	40	100	3
G 320 DE2.5	Elective - 2 Corporate Reporting I	DSE - 2	4+0+0	60	40	100	3
G 320 VO1.5	Business Taxation I	Voc - 1	2+0+2	60	40	100	3
G 710 SB1.5	Employability Skills	SEC-VB	2+0+2	60	40	100	3
TOTAL						700	24

Elective Groups and Courses- Discipline Specific Electives – V Semester			
Sl No	Elective group	Course title	Course Code
1	Finance	Financial Institutions and Markets	G 310 DE1a.5/ G 310 DE2a.5
2	Marketing	Retail Management	G 310 DE1b.5/ G 310 DE2b.5
3	Human Resources	Human Resources Development	G 310 DE1c.5/ G 310 DE2c.5
4	Information Systems	Basics of Business Analytics	G 310 DE1d.5/ G 310 DE2d.5
5	Accounting	Indian Accounting Standards- I	G 310 DE1e.5/ G 310 DE2e.5
6	Auditing	Advanced Auditing and Assurance I	G 320 DE1a.5/ G 320 DE2a.5
7	Corporate Reporting	Corporate Reporting I	G 320 DE1b.5/ G 320 DE2b.5

NEP SCHEME – 2021-22
B.COM. – INTERNATIONAL FINANCE – VI SEMESTER

SEMESTER - VI							
Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
G 320 DC1.6	Advanced Financial Management II	DSC	3+0+2	60	40	100	4
G 320 DC2.6	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
G 320 DC3.6	Corporate Law and Governance	DSC	4+0+0	60	40	100	4
G 320 DE1.6	Elective – 1 Advanced Auditing and Assurance II	DSE – 3	4+0+0	60	40	100	3
G 320 DE2.6	Elective – 2 Business Taxation II	DSE - 4	4+0+0	60	40	100	3
G 320 VO1.6	Corporate Reporting II	Voc-2	2+0+2	60	40	100	3
G 320 SEC1	Internship	SEC	2+0+2	30	20	50	2
Total						650	24