



**ST. XAVIER'S COLLEGE – MUMBAI**  
**(Est. 1869)**

**(An Autonomous College affiliated with the University of Mumbai)**

**Syllabus for Undergraduate Programme as  
per National Education Policy (NEP-2020)**

**Programme: B. Com (Accounting & Finance)**

**The academic year 2023–2024**

PRINCIPAL  
ST. XAVIER'S COLLEGE  
AUTONOMOUS  
MUMBAI - 400 001.

**Preamble:**

The foundational principles of the National Education Policy 2020 (NEP 2020) released by MHRD are:

- Multidisciplinary and holistic education (student-centred), encompassing courses from multiple disciplines across the sciences, social sciences, arts, humanities, and commerce for a multidisciplinary world, with emphasis on outcome-based learning.
- 50-50 formulation, where 50% of the credits must be from the core discipline and the rest 50% from other disciplines. Also, 50% of the course must be conceptual and theory based and the rest 50% must be the application of the concepts into practice through student engagement in activities/apprenticeship and internship. Pedagogic methods must be problem-centred/ based and project-based learning and activities.
- Integration of technology into teaching-learning-evaluation resources, blended teaching-learning (face-to-face, online collaborative learning, hands-on and practicum and flipped learning), strengthening research pedagogy of the discipline.
- Integrating skilling and employability with curriculum and teaching-learning across disciplinary, inter-disciplinary, and multi-disciplinary studies.
- Multiple entry and exit options for students within an academic programme of study with credit transfer and accumulation of credits in the Academic Bank of Credits (ABC).
- Equality is the Goal, and Equity is a process to achieve equality and inclusion to promote students' sense of belonging.

**The framework of the choice-based credit system**

**Major Subject:** A single subject course of study pursued by a student as a mandatory requirement of the programme of study. Indian knowledge system (IKS) to be included in the core courses.

**Elective Course:** An elective course could be a project designed to acquire skills to supplement the major study.

**Minor Subject:** A second subject of study pursued by a student as an additional requirement of the programme of study.

**OE:** Open Elective - An elective course chosen generally from an unrelated discipline/subject, to seek multidisciplinary exposure.

**AEC:** Ability Enhancement Course - Mandatory Courses on content related to Language, and Literature (i) Compulsory – English communication (ii) Elective – any Indian language other than English.

**IKS:** Indian Knowledge System (Generic) – Mandatory course - an overview of the contribution of India towards multidisciplinary research and development.

**VSC:** Vocational Skill Course – Courses aimed at imparting practical skills, hands-on training, and soft skills to increase the employability of students. Specific or supporting the major subject is to be chosen from a basket/pool offered by the college.

**SEC:** Skill Enhancement Course – Courses aimed at imparting practical skills, hands-on training, and soft skills to increase students' employability. It could be chosen from a basket/pool offered by the college or a MOOC on Swayam or NPTEL platforms.

## **APPROVED SYLLABUS**

**On-Job Training (OJT)/Internship/Field Project (FP)/Community Engagement Programme (CEP) Research Project (RP):** Application of knowledge/concepts in solving or analyzing a real-life problem. All these are related to the major subject.

**CC:** Co-curricular Course – For the holistic development of students through Cultural activities such as performing art, visual art, NCC, NSS, Yoga, etc.

FYUGP Credit Structure with number of courses from 2023-24 (Self-Financed)													
Level	Sem	Major	Elective	Minor	OE	VSC	SEC	IKS generic	AEC	VEC	OJT, FP, RP, CEP	CC	Degree/Cum Cr
4.5/100 (2023-24)	Sem 1	1	0	1	2	1	1	1	1	1	0	1	44 UG certificate
	Sem 2	1	0	1	2	1	1	0	1	1	CC 1	1	
5/200 (2024-25) Second Year	Sem 3	2	0	1	1	1	0	0	1	0	FP/CEP I (Sci) & CC 1	1	88 UG Diploma
	Sem 4	2	0	1	1	0	1	0	1	0	FP/CEP I (Art/Com) & CC 1	1	
Exit option with a UG Diploma in Major & Minor with an additional 4 credits core NSQF course/internship OR continue with Major & Minor													
5.5/300 (2025-26) Third	Sem 5	3	1	1	0	1	0	0	0	0	FP I	1	132 UG Degree
	Sem 6	3	1	1	0	0	0	0	0	0	OJT I Internship	1	
Exit option with a Three-Year Bachelor Degree with Major and Minor OR continue with Major & Minor (Fourth year by Papers)													
6/400 (2026-27) Fourth	Sem 7	3	1	1	0	0	0	0	0	0	FP I	1	176 UG Honours
	Sem 8	3	1	0	0	0	0	0	0	0	OJT I Internship	1	
Exit option with a Three-Year Bachelor Degree with Major and Minor OR continue with Major & Minor (Fourth year by Research)													
6/400 (2026-27)	Sem 7	3	1	1	0	0	0	0	0	0	RP I	1	176 UG Honours
	Sem 8	3	1	0	0	0	0	0	0	0	RP I	1	
Four-Year UG Honours with Research Degree with Major and Minor													

FYUGP Credit Structure from 2023-24 (Self financed)													
Level	Sem	Major (Sub-1)	Elective	Minor (Sub-2)	OE	VSC	IKS Generic	OJT, FP, RP, CEP	Cum Cr/Sem	Degree/Cum Cr			
						SEC	AEC, VEC	CC					
4.5 (2023-24)	Sem 1	4	0	4	4	4	6	0	22	44 UG certificate			
	Sem 2	4	0	4	4	4	4	2	22				
	Cum Cr	8	0	8	8	8	10	2	44				
Major subject-specific IKS of 2 credits must be done as 2 units (could be 1 unit + 1 unit) from Sem 3 to Sem 6													
Exit option with a UG Certificate in Major with an additional 4 credits core NSQF course/internship OR continue with Major & Minor													
5 (2024-25)	Sem 3	8	0	4	2	2	2	4	22	88 UG Diploma			
	Sem 4	8	0	4	2	2	2	4	22				
	Cum Cr	24	0	16	12	12	14	10	88				
Exit option with a UG Diploma in Major & Minor with an additional 4 credits core NSQF course/internship OR continue with Major & Minor													
5.5 (2025-26)	Sem 5	12	4	2	0	2	0	2	22	132 UG Degree			
	Sem 6	12	4	2	0	0	0	4	22				
	Cum Cr	48	8	20	12	14	14	16	132				
6 (2026-27)	Sem 7	12	4	4	0	0	0	2	22	176 UG Honours			
	Sem 8	12	4	0	0	0	0	6	22				
	Cum Cr	72	16	20	12	14	14	24	176				
Exit option with a Three-Year Bachelor Degree with Major and Minor OR continue with Major & Minor													
6 (2026-27)	Sem 7	10	4	4	0	0	0	4	22	176 UG Honours with Research			
	Sem 8	10	4	0	0	0	0	8	22				
	Cum Cr	68	16	20	12	14	14	28	176				
Four-Year UG Honours with Research Degree with Major and Minor													

*Alinda*

## APPROVED SYLLABUS

**Programme Outcomes aligned to the Vision and Mission of St. Xavier's College (Autonomous), Mumbai (Bachelor's degree programme)**

The students who complete three years of an undergraduate programme will be able to manifest skills and competencies in the following areas:

**1. Disciplinary knowledge and Core competencies/skills:**

Demonstrate (i) a lucid understanding of the fundamentals of the subject-related curriculum and (ii) basic and global skills in the academic field of study.

**2. Critical and Creative thinking:**

(i) Critically reflect on acquired knowledge and skills in areas of core competencies  
(ii) Explore new possibilities and be resourceful by generating relevant and practical ideas

**3. Problem-solving and Analytical reasoning:**

Demonstrate skills in identifying and investigating a problem. Collect relevant qualitative and quantitative data and analyze the results meaningfully.

**4. Research-related skills:**

(i) Apply comprehensive research-based knowledge and skills required for identifying issues, interpreting results, and synthesis of valid information. (ii) Communicate results of studies undertaken in an academic field effectively and accurately.

**5. Social Application of research and development:**

Employ core competencies and skills to develop solutions for the improvement of social and environmental conditions.

**6. Industry-related skills:**

Employ skills that are relevant to the industry and commit to strong work ethics and professionalism.

**7. Ethical and Moral Integrity:**

Practice values such as honesty, transparency, and accountability and commit to interpersonal and social ethics.

**8. Empathy and Social Intelligence:**

Cultivate and demonstrate affective, interpersonal, social, and spiritual intelligence.

**9. Collaboration, Teamwork, and Multidisciplinary competence:**

Apply knowledge and skills as an individual, team member or leader to manage ventures in monodisciplinary and interdisciplinary settings.

**10. Leadership and Management:**

Demonstrate effective strategic planning, and efficient organizational and transformational leadership skills to manage a mission embarked upon.

**11. Social Concern:**

Demonstrate (i) empathy and care for the marginalized and disadvantaged, (ii) respect, compassion, and concern for others.

**12. Social responsibility and inclusion:**

(i) Strive for social justice, harmony, and solidarity (ii) Value cultural pluralism and diversity.

**13. Environmental Wellbeing**

Investigate and design strategies to care for and enhance the well-being of the environment.

**14. Self-motivation and Lifelong learning:**

Develop a passion for ongoing personal and professional growth.

## **APPROVED SYLLABUS**

**Abbreviations:**

- OE: Open Electives
- AEC: Ability Enhancement Course
- VSC: Vocational Skill Course
- SEC: Skill Enhancement Course

**List of Courses offered from Semesters 1-8 in B. Com (Accounting & Finance) (Refer to the credit structure for your faculty)**

Level	Semester	Major (Sub-1) Course titles	Minor (Sub-2) Course titles	OE Course title/s	VSC Course title/s	SEC
4.5 100-199	Sem 1	Financial Account I	Introduction to Accounting	I. Accounting for Everyone II. Taxation for Everyone	Accounting Through ERP	Spreadsheet Application Softwares
	Sem 2	Financial Account II	Taxation	Accounting for Everyone II. Taxation for Everyone	Business Communication and Report Writing	Fundamental of Business legal Framework

**Composition of the Board of Studies in B. Com (Accounting & Finance) 2023 – 2027**

No	Composition	Name
1.	<b>Head of Department (Chairman)</b>	Dr Sanjay Parab
2.	<b>Entire faculty of each specialisation</b>	Mr. Rajinder Singh Saluja Professor (Dr) Arvind Dhond Dr Kamaji Bokare Dr Jotiram Gaikwad Mr Navneet Sangha Mr Lloyd Serrao Mr Vinayak Thool Mr Pratik Purohit
3.	<b>Two Subject Experts (Other University)</b>	Professor (Dr) Ritesh Kumar Singhal [Dr Homi Bhabha State University] Dr Raju Chouhan [SNDT Women's University]
4.	<b>VC Nominee</b>	Dr Vaishali Patkar
5.	<b>Representative from Industry/ Corporate Sector/ Allied</b>	CA Girish Nagpal
6.	<b>PG Meritorious Alumnus</b>	CS Nobel D'Souza

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7.	(a) Experts from outside College (co-opted)	Prof. CA Hrishikesh Wandrekar
	(b) Other member of staff of the same faculty	Dr Sarika Lohana

## **APPROVED SYLLABUS**

**Four-Year Undergraduate Programme in B. Com (Accounting & Finance)**

Year of Implementation	Semester	Course Code	BOS Date	Academic Council Date
2023-2024	1	UCACF4501MJ1	30/06/2023	6/10/2023
2023-2024	1	UCACF4501MN1	30/06/2023	6/10/2023
2023-2024	1	UCACF4501VS1	30/06/2023	6/10/2023
2023-2024	1	UCACF4501SE1	30/06/2023	6/10/2023
2023-2024	1	UCACF4501OE1	30/06/2023	6/10/2023
2023-2024	1	UCACF4502OE1	30/06/2023	6/10/2023
2023-2024	2	UCACF4502MJ1	30/06/2023	6/10/2023
2023-2024	2	UCACF4502MN1	30/06/2023	6/10/2023
2023-2024	2	UCACF4502VS1	30/06/2023	6/10/2023
2023-2024	2	UCACF4502SE1	30/06/2023	6/10/2023
2023-2024	2	UCACF4501OE1	30/06/2023	6/10/2023
2023-2024	2	UCACF4502OE1	30/06/2023	6/10/2023

**Programme Specific Outcomes**

Sr. No.	On Completing B.Com (Accounting and Finance), the student will be able to:
PSO 1	Develop an in-depth knowledge, understanding, and skills in the field of accounting and finance.
PSO 2	Cultivate the aptitude and interest necessary to pursue post-graduate studies and research in India and abroad.
PSO 3	Apply and demonstrate critical thinking and analytical skills to investigate complex business problems to manage enterprise with viable solutions.
PSO 4	Exhibit effective communication skills, both written and oral, when presenting financial information and reports to stakeholders, ensuring clarity and transparency in financial communication.
PSO 5	Foster ethical and professional values in accounting and finance practices, adhering to industry standards, regulations, and codes of conduct.
PSO 6	Utilize technology and modern accounting tools/software proficiently to enhance efficiency and accuracy in financial data management and analysis.

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