

1.3.2 - Number of courses that include experiential learning through project work/field work/internship during the year.

Document: Experiential learning syllabus by the University along with Credit.

Sl No	Name of the Program	Semester	Name of the Course	Credits	No of Students	Page
01	B Com - General	III & IV	Practicals on Skill Development	2	74	2-7
02	B Com - LSCM	III & IV	Practicals on Skill Development	2	14	15-20
03	B Com - General	V & VI	Practicals on Skill Development	3	72	2-7
04	B Com - LSCM	V & VI	Practicals on Skill Development	3	09	15-20
05	B Com - General	V	Community Service	3	72	5
06	B Com - LSCM	V	Community Service	3	09	18
07	B Com - General	VI	Internship Programme	3	72	6
08	B Com - LSCM	VI	Internship Programme	3	09	19
09	BBA - General	III & IV	Business Skill Development Course (Case study analysis & Business Plan for Start ups)	2	28	8-10
10	BBA - General	V & VI	Business Skill Development Course (Field Study & Internship)	2	24	11 & 12
11	BBA - General	V & VI	Employability Training & Placement Training	2	24	11 & 12



BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019 – 20

***B.COM. (REGULAR) DEGREE
(CBCS - SEMESTER SCHEME)***

DEPARTMENT OF COMMERCE

Central College Campus, Bangalore – 560 001.

III SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
	Language – II: English	3.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Business Regulations	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	3.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: During the beginning of **III Semester** students should be assigned **Community Service** and it shall be monitored by the Mentors. Maximum 20 Students shall be allotted to each Mentor. In addition to Commerce & Management Faculty, Faculty from Languages including English, Additional Subjects, Librarian, and Physical Education Director shall also be appointed as Mentors. The Community Service may be carried out in any type of Non-Profit Service Organization's such as, Panchayat Raj Institutions, Public Hospital, Old Age Homes, Orphanage Houses, Sports clubs, Women's organizations, Neighbourhood organizations, Religious or Educational organizations, Red Cross, Lions Club, Rotary Clubs, Youth Service Associations, Or in any other social service organization. Minimum of 15 days Field Service shall be ensured. The Report on Community Service shall be submitted within 45 days of commencement of V semester. The Report shall consist of Organisation's Profile, Nature of Service & Experience of the student, along with Certificate from the Organisation in about 20 pages. The related Marks & Credit will be awarded in the V Semester.

IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
	Language – II: English	4.2	4	3	30	70	100	2
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Goods & Services Tax	4.4	4	3	30	70	100	2
	Cost Accounting	4.5	4	3	30	70	100	2
	E – Business & Accounting	4.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	4.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: During the beginning of **IV Semester**, students should be assigned **INTERNSHIPS** and it shall be monitored by the Mentors. Faculty from Commerce Department shall only be appointed as Mentors. Internship may be undertaken in any type of Tiny / Micro / Small / Medium / Large, Manufacturing / Trading / Service Organisations. Maximum 25 Students shall be allotted to each Mentor. Minimum of THREE weeks of internship shall be undergone by the student and the Internship Certificate from the Organisation shall be enclosed with the report. The Report shall consist of Organisations Profile, Nature of Work undertaken by the student, Experience & Response of the student in about 25 pages. The Report on Internship shall be submitted within 45 days of commencement of VI semester. The related Marks & Credit will be awarded in the VI Semester.

V SEMESTER

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax -I	5.1	4	3	30	70	100	3
	Auditing & Corporate Governance	5.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 5.3 (From First Elective Group)	5.3	4	3	30	70	100	3
	ELECTIVE PAPER – 5.4 (From First Elective Group)	5.4	4	3	30	70	100	3
	ELECTIVE PAPER – 5.3 (From Second Elective Group)	5.5	4	3	30	70	100	3
	ELECTIVE PAPER – 5.4 (From Second Elective Group)	5.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	5.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Community Service	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course		3	2	30	70	100	2
Total Credits								26

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: Dual Elective System shall be followed. Student shall have to opt any Two Elective Groups (2 +2 = 4 papers).

VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	Indian Accounting Standards and IFRS	6.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 6.3 (From First Elective Group)	6.3	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From First Elective Group)	6.4	4	3	30	70	100	3
	ELECTIVE PAPER – 6.3 (From Second Elective Group)	6.5	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From Second Elective Group)	6.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	6.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Internship Programme	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course	-	3	2	30	70	100	2
Total Credits								26

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: Student shall have to continue with the SAME Elective Groups opted in the V Semester (2 + 2 = 4 papers).

6.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: INCOME TAX – II

- Compute Taxable business Income of a Proprietary concern in your vicinity, with imaginary figures.
- Compute Taxable Income and Tax Liability of any professional (Doctor or Advocate or Chartered Accountant etc.,) with imaginary data
- State the provisions for exemptions from capital gains under sections 54, 54B, 54D, 54EC and 54F.
- Ascertain the ‘income from other sources’ with at least ten items of your family / relative / friend.
- Identify the various deductions eligible to be claimed by an ‘income-earning member’ and calculate the amount of deduction under section 80.
- Compute the Tax Liability of at least 3 categories of individuals in your family / circle.

Unit 2: INDIAN ACCOUNTING STANDARDS AND IFRS

- Explain the structure and functions of Indian Accounting Standards Board
- Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
- List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
- Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
- State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.
- Demonstrate the calculation of Minority Interest with imaginary figures.

UNIT 3: ELECTIVE PAPER 6.3 (FROM FIRST ELECTIVE GROUP)

UNIT 4: ELECTIVE PAPER 6.4 (FROM FIRST ELECTIVE GROUP)

UNIT 5: ELECTIVE PAPER 6.3 (FROM SECOND ELECTIVE GROUP)

UNIT 6: ELECTIVE PAPER 6.4 (FROM SECOND ELECTIVE GROUP)

NOTE:

3. Units 1 and 2 will be covered in the University Examination, and Units 3 to 6 will be covered in Internal Assessment.
4. In case of all elective papers, the Faculty teaching ‘Practicals on Skill Development’ shall design and administer any five practical application oriented exercises from each subject and evaluate the same as part of Internal Assessment.

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Bengaluru
City University

BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019-20

B.B.A (REGULAR) DEGREE

(CBCS - SEMESTER SCHEME)

DEPARTMENT OF COMMERCE

CENTRAL COLLEGE, BENGALURU-1

III SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language I: Kannada / Sanskrit/ Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	3.1	4	3	30	70	100	2
Part 2 Optional	Corporate Communication Skills -I	3.2	4	3	30	70	100	2
	Cost Accounting	3.3	4	3	30	70	100	2
	Human Resource Management	3.4	4	3	30	70	100	2
	Financial Markets and Services	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
	Corporate Financial Management	3.7	4	3	30	70	100	2
Part 3	Business Skill Development Course (BSDC)* Case Study Analysis	-	-	-	100	-	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC and EA	-	-	-	50	-	50	1
Total Credits								19

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*CASE STUDY ANALYSIS

Objectives:

- To develop thinking and analytical skills
- To develop managerial skills

Guidelines to the Institution:

1. Case Study Analysis Record Book should be prepared by the student during the third semester.
2. Five cases relating to subjects studied in the first three semesters have to be analyzed and recorded in the Case Study Analysis Record Book.
3. Students should submit Record Book 15 days before the completion of the third semester for which the marks shall be awarded by the BBA Department of the college.

Marks Allocation:

- 100 marks for Case Study Analysis Record Book for FIVE cases analyzed by the students (5 X 20 =100 marks)
 - 15 X 5 = 75 for case study analysis report
 - 5 X 5 = 25 for presentation and Viva-Voce examination
 - Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- These marks should be sent to BCU along with IA marks at the end of the third semester.

IV SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language I: Kannada / Sanskrit/ Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	4.1	4	3	30	70	100	2
Part 2 Optional	Corporate Communication Skills -II	4.2	4	3	30	70	100	2
	Business Research Methods	4.3	4	3	30	70	100	2
	Banking Law and Operations	4.4	4	3	30	70	100	2
	Entrepreneurship Development	4.5	4	3	30	70	100	2
	Management Accounting	4.6	4	3	30	70	100	2
	Customer Relationship Management	4.7	4	3	30	70	100	2
Part 3	Business Skill Development Course(BSDC)* Preparation of Business Plan for Start Ups	-	-	-	100	-	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC and EA	-	-	-	50	-	50	1
Total Credits								19

(Note: Students shall conduct a Field Study in the area of business, during the vacation between Fourth and Fifth semester. The respective guideline for Field Study is provided under the Fifth Semester Course Matrix. Related marks will be awarded in the Fifth Semester)

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)* PREPARATION OF BUSINESS PLAN FOR START-UPS

Objectives:

- To provide exposure for Start-ups and New Age Business Models.
- To develop entrepreneurial mindset among students.

Guidelines to the institution:

1. Each student shall prepare hypothetical/imaginary entrepreneurship project report by indicating products/services that will be produced, marketed, key resources that will be used, customer segment that will be targeted to, the investment that will be required, funds that will be raised, cost which will be incurred, turnover that will be achieved and profit that will be attained from the business.
2. Entrepreneurship Project Record Book should be submitted to the college 15 days before completion of the Fourth Semester.

Marks allocation:

- 75 marks for Business Plan Report and 25 marks for Presentation & Viva-Voce examination.
- Viva-Voce examination shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- These marks should be sent to the University along with IA marks at the end of the **Fourth semester**.

V SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - I	5.1	4	3	30	70	100	3
	Business Regulations	5.2	4	3	30	70	100	3
	Indirect Taxes	5.3	4	3	30	70	100	3
	Information Technology for Business – I	5.4	4	3	30	70	100	3
	Elective 1	5.5	4	3	30	70	100	3
	Elective 2	5.6	4	3	30	70	100	3
Part 3	Business Skill Development Course(BSDC)* A. Field Study	-	-	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Employability Skills Training (Aptitude and GD Training)	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)	-	3	2	30	70	100	2
Total Credits								24

(Note: Students will have to undergo Internship with any Business Organization during the vacation between Fifth and Sixth semester.)

PART 3A

BUSINESS SKILL DEVELOPMENT COURSE (BSDC) *FIELD STUDY

Objectives:

- To enhance the classroom learning
- To support the students in contextual and experiential learning

Guidelines to the institution:

1. Every student should have taken up field study during the vacation between fourth and fifth semester in the area of Marketing/Human Resource Management/Business Development/Finance/Entrepreneurship or any other aspect of business organization, for example:

- Market survey for a product or service
- A study on problems and challenges of small entrepreneurs
- A study on awareness about various banking services
- Student satisfaction survey about the quality of education
- Employee satisfaction survey
- Any other aspect related to business that can be covered under field study.

2. The Field Study report should essentially include:

- Introduction
- Design of the Study
- Analysis
- Findings and Conclusions.

3. The faculty members shall guide the students in field study process and preparation of the report.

Marks allocation:

- 75 marks for the Field Study Report and 25 marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- The marks should be sent to the University along with IA marks at the end of the Fifth semester.

PART 3B **SKILL ENHANCEMENT COURSE: EMPLOYABILITY SKILLS TRAINING**Objective:**

To enable the student to prepare for corporate placements

Guidelines to the Institution:

1. BBA department should conduct Aptitude and GD training for the students of BBA for minimum of two hour per week.
2. The students should be trained in the areas of quantitative aptitude and group discussion.

Marks Allocation

- a) The Relevant marks should be awarded to the students on completion of the training based on Aptitude Test (50 marks) and Mock Group Discussion (50 marks).
- b) The evaluation shall be done by the panel of internal examiners, identified by the department and approved by the principal.
- c) The Institution should send the marks to the University along with IA Marks scored by them in the Fifth Semester.

VI SEMESTER - BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - II	6.1	4	3	30	70	100	3
	Strategic Management	6.2	4	3	30	70	100	3
	International Business	6.3	4	3	30	70	100	3
	Information Technology for Business – II	6.4	4	3	30	70	100	3
	Elective 3	6.5	4	3	30	70	100	3
	Elective 4	6.6	4	3	30	70	100	3
Part 3	Business Skill Development Course(BSDC)* A. Internship with Business Organisation	-	-	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Placement Training	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)	-	3	2	30	70	100	2
Total Credits								24

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*

A. INTERNSHIP WITH BUSINESS ORGANIZATIONS

Objectives:

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to professional context

Guidelines to the institution:

1. Each student will have to work in a Business Organization for three weeks during the vacation between fifth and sixth semester.
2. The entire batch of students to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report to contain a brief detail of the organization, nature of business, a write up on the learning outcome from the internship carried out by them.

Marks Allocation:

- 75 marks for the Internship Report and 25 marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

B. SKILL ENHANCEMENT COURSE - PLACEMENT TRAINING**

Objective:

To prepare the student for corporate placements

Guidelines to the Institution:

1. BBA department shall conduct placement training for a minimum of two hours per week.
2. The students should be trained in the areas of personal interview, resume preparation, email etiquette, corporate etiquette and work discipline.

Marks Allocation

- a) The Relevant marks to be awarded to the students on completion of the training. IA marks shall be awarded on the basis of Practical Record (25 marks), Mock Personal Interview (25 marks) and Test on Resume preparation & Etiquettes (50 marks).
- b) The evaluation shall be done by the panel of internal examiners, identified by the department and approved by the principal.
- c) The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.



BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019 – 20

***B.COM (LSCM) DEGREE
(LOGISTICS AND SUPPLY CHAIN MANAGEMENT)***

(CBCS- SEMESTER SCHEME)

DEPARTMENT OF COMMERCE

Central College Campus, Bangalore – 560 001.

III SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
Part 2 Optional	Business Negotiations for Supply Chain Management	3.2	4	3	30	70	100	2
	Corporate Accounting	3.3	4	3	30	70	100	2
	Purchasing and Supply Chain Management	3.4	4	3	30	70	100	2
	Business Regulations	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	3.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced/ Concerned Subject Teachers may be allotted the practical workload.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: During the beginning of **III Semester students** should be assigned Community Service and it shall be monitored by the Mentors. Maximum 20 Students shall be allotted to each Mentor. In addition to Commerce & Management Faculty, Faculty from Languages including English, Additional Subjects, Librarian, and Physical Education Director shall also be appointed as Mentors. The Community Service may be carried out in any type of Non-Profit Service Organization's such as, Panchayat Raj Institutions, Public Hospital, Old Age Homes, Orphanage Houses, Sports clubs, Women's organizations, Neighbourhood organizations, Religious or Educational organizations, Red Cross, Lions Club, Rotary Clubs, Youth Service Associations, Or in any other social service organization. Minimum of 15 days Field Service shall be ensured. The Report on Community Service shall be submitted within 45 days of commencement of V semester. The Report shall consist of Organisation's Profile, Nature of Service & Experience of the student, along with Certificate from the Organisation in about 20 pages. The related Marks & Credit will be awarded in the V Semester.

IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
Part 2 Optional	Facilities Management	4.2	4	3	30	70	100	2
	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Goods & Services Tax	4.4	4	3	30	70	100	2
	Cost Accounting	4.5	4	3	30	70	100	2
	Quality Management	4.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	4.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

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** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: During the beginning of IV Semester, students should be assigned INTERNSHIPS and it shall be monitored by the Mentors. Faculty from Commerce Department shall only be appointed as Mentors. Internship may be undertaken in any type of Manufacturing / Trading / Service Organisations. Maximum 25 Students shall be allotted to each Mentor. Minimum of THREE weeks of internship shall be undergone by the student and the Internship Certificate from the Organisation shall be enclosed with the report. The Report shall consist of Organisations Profile, SCM practices if any, nature of work undertaken by the student, Experience & Response of the student in about 25 pages. The Report on Internship shall be submitted within 45 days of commencement of VI semester. The related Marks & Credit will be awarded in the VI Semester.

V SEMESTER

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax –I	5.1	4	3	30	70	100	3
	Auditing & Corporate Governance	5.2	4	3	30	70	100	3
Part 2 Electives	Managing Procurement Contracts and Relationships	5.3	4	3	30	70	100	3
	Freight Transport System	5.4	4	3	30	70	100	3
	Sourcing for Logistics and Supply Chain	5.5	4	3	30	70	100	3
	Supply Chain Management in Service Industry	5.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	5.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Community Service	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course		3	2	30	70	100	2
Total Credits								26

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Classroom depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical workload.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	Indian Accounting standards and IFRS	6.2	4	3	30	70	100	3
Part 2 Electives	Project Management and Supply Chain Process Redesign	6.3	4	3	30	70	100	3
	International Supply Management	6.4	4	3	30	70	100	3
	Global Environment for Supply Chain Management	6.5	4	3	30	70	100	3
	Information Technology and Supply Chain Management	6.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	6.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Internship Programme	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course	-	3	2	30	70	100	2
Total Credits								26

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** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test (30 marks for practical record book, 10 marks for attendance and 10 marks for test) (Practical Record books shall preferably evaluated by faculty other than the concerned faculty within the department/college). University examination shall be conducted with a separate Question Paper.

6.7: PRACTICALS ON SKILL DEVELOPMENT

Unit 1: INCOME TAX – II

- Compute Taxable business Income of a Proprietary concern in your vicinity, with imaginary figures.
- Compute Taxable Income and Tax Liability of any professional (Doctor or Advocate or Chartered Accountant etc.,) with imaginary data
- State and explain the various exemptions from capital gains. [Sections 54, 54B, 54D, 54EC, 54F]
- Compute the Tax Liability of at least 3 individuals in your family / circle.

Unit 2: INDIAN ACCOUNTING STANDARDS AND IFRS

- Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
- List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
- Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
- State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

Unit 3: PROJECT MANAGEMENT & SUPPLY CHAIN PROCESS REDESIGN

- Construct WBS for Building Construction
- List down the different examples of the Project
- Differentiate Project /Program/Portfolio
- Company wants to select the new project, as a project manager what types of tools you will used to evaluate and select the project.

Unit 4: INTERNATIONAL SUPPLY MANAGEMENT

- Bring out any 5 differences between contractual, collaborative relationships and alliance partnerships in supplier relations
- Chart out the impacts of the Bullwhip effect on demand forecasting and the errors involved therein.
- According to you, highlight the ethical considerations to be taken into account in sourcing
- Identify any currency and payment issues that Indian Companies might undergo with any specific country while sourcing

Unit 5: GLOBAL ENVIRONMENT FOR SUPPLY CHAIN MANAGEMENT

- Show the Stage of International Development in a chart form
- Study the Supply Chain security issues in global supply chains.
- Discuss the Green Supply Chain strategies of any two select Companies.
- Prepare a chart showing Supply Chain performance metrics using SCOR Model

Unit 6: INFORMATION TECHNOLOGY & SUPPLY CHAIN MANAGEMENT

- Compare Amazon and Wall mart IT infrastructure towards the supply chain management
- Design a Supply Chain Information system for Grocery store.
- Design supply chain information system for Manufacturers
- Design supply chain information system for Hospitals