

St. Joseph's College of Commerce (Autonomous)

163, Brigade Road, Bangalore - 560 025

**Assessed and Re-Accredited with 'A' Grade by the National
Assessment and Accreditation Council (NAAC)**

**Recognized by the UGC as
College with Potential for Excellence**



Bachelor of Commerce

Travel and Tourism

Syllabus : 2015 - 2016

Courses having focus on

Employability/ Entrepreneurship/

Skill development

SEMESTER - 1
C2 15 MC 101: FINANCIAL ACCOUNTING

Objective:

To acquaint the students with the fundamentals of accounting concepts, Book Keeping and preparation of Final Accounts.

Module -1: Introduction to Accounting	5
Hrs Definition of Accounts – Nature, Objects and Utility of Accounting in Business Organizations. Accounting Concept & Conventions GAAP (Concept only). Capital & Revenue items. Accounting Equations. - Meaning and Analysis of accounting transaction, Preparation of Daily Balance Sheets using Accounting Equation.	
Module - 2: Mechanics of Accounting	15
Hrs Rules of Debit & Credit: For assets, liabilities, for capital, for Incomes & Expenses. Book keeping by Double Entry system, Journal, Ledger, Subsidiary Books, Trial Balance.	
Module - 3: Rectification of Errors	10
Hrs Types of accounting errors Error of omission; Error of commission; Error of Principle and Compensating Error. Errors disclosed by the Trial Balance, Errors not disclosed by the Trial Balance, Rectification of errors before the preparation of Trial Balance, Rectification of errors after the preparation of Trial Balance by the use of Suspense Account.	
Module -4: Final Accounts of Sole Trader and Partnership	15
Hrs Preparation of Trading Account, Profit & Loss Account, Profit and Loss Appropriation Account and Balance Sheet of a Sole Trader and Partnership Firm. Treatment of Special Items: Adjustments relating to Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, Provision for discount on debtors, Provision for discount on creditors, Manager's commission (before charging such commission and after charging such commission); Goods distributed as free samples, Goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident (insured goods and uninsured goods); Interest on capital and drawings, Partners salary and Commission.	
Module-5	Final Accounts 15
:	Company
Hrs Meaning – Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends; Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.	

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Contact an NGO and find out their system of accounting.
- Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
- Generate different types of financial and cost related reports using excel and tally.
- Find out the accounting system adopted by a Sole Proprietor and the differences between Double Entry and Single Entry systems of Book Keeping.
- Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

Books for Reference:

- ❖ Jain S P & Narang: Basic Financial Accounting.
- ❖ R. S. N. Pillai, Bagavathi & S Uma: Fundamentals of Advanced Accounting.
- ❖ S. Anil Kumar, Mariappa & V Rajesh Kumar: Financial Accounting.
- ❖ S. N. Maheshwari & S. K. Maheshwari: Fundamentals of Accounting.
- ❖ S. Sudalaimuthu & S. Anthony Raj: Computer Applications in Business.

SEMESTER - 1
C2 15 MC 102: PRINCIPLES OF MANAGEMENT

Objective:

To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills.

Module - 1: Introduction to Management and History of Management Thought 12 Hrs

Introduction: Meaning - Nature and Characteristics of Management - Scope and Functional Areas of Management - Management as an Art, Science or Profession - Management and Administration - Principles of Management - Roles and skills of managers.

Evolution of Management Thought: Pre-scientific Management (introduction) - Taylor's Scientific Management - Fayol's modern management - Lillian and Gilberth Human Relations - Elton Mayo.

Module - 2: Planning Forecasting and Decision Making 10 Hrs

Planning: Nature - Planning Process - Objectives - Types of plans - MBO (Peter Drucker) & MBE

Forecasting: Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.

Decision Making: Meaning - Types of decisions - Personal phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.

Module-3: Organizing and Staffing 10 Hrs

Organizing: Nature and purpose of organization - Principles of organization - Organization structure and types - Departmentation - Committees - Centralization vs. Decentralization of Authority - Span of Control - Meaning - Factors affecting span.

Staffing: Nature and process of staffing.

Module - 4 Leadership, Directing and Controlling 10 Hrs

Leadership: Meaning - Leadership styles - Theories of leadership.

Directing: Meaning - Principles and techniques of directing.

Controlling: Meaning and definition - Features - Steps in controlling and methods of establishing control. Techniques of controlling - Budgetary and non-budgetary.

Module - 5: Co-Ordination and Motivation 12 Hrs

Co-ordination: Meaning - steps and methods of co-ordination.

Motivation: Meaning - Theories of motivation - Carrot & Stick approach - Maslow's - Mc Gregor's - Herzberg's - ERG - Mc Clelland's - Vroom's Expectancy - William Ouchi's theory Z.

Module – 6: Business Ethics

6 Hrs

Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Different types of Organization Charts (structure).
- Chart of Staffing.
- Graphic representation of Maslow’s Theory.
- Chart on Media of Communication.
- Draft Control chart of different industry/business groups.
- Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
- Select a successful retail store and give details of factors leading to its success.
- Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
- Select a company and prepare a SWOT analysis for the same.
- Mention the characteristics and skills of managers in the 21st century.
- List out some unethical practices prevailing in an organization.
- Undertake a study of some ethical practices followed by an organization.

Books for Reference:

- ❖ Appaniah & Reddy: Essentials of Management.
- ❖ Koontz & O Donnell: Management.
- ❖ L. M Prasad: Principles of Management.
- ❖ Rustum & Davan: Principles and Practice of Management.
- ❖ S.V.S Murthy: Essentials of management.
- ❖ Sharma & Gupta: Principles of Management.
- ❖ Srinivasan & Chunawalla: Management Principles and Practice.
- ❖ Thomas N. Duening & John. M. Ivan Cevich: Management, Principles and Guidelines, Biztantra Publications.
- ❖ Tripathi & Reddy: Principles of Management.
- ❖ Premavathy M. Dr., Business Ethics, Srivishnu Publication.

SEMESTER - 1
C2 15 AR 103: ECONOMICS OF TOURISM

Objective :

To help students combine an understanding of the tourism sector with proven economic tools.

Module - 1: Basic Concepts **4 Hrs**

Introduction to Economics, Meaning, Definition, Different Fields in Economics, Tourism Economics – Meaning, definition, Scope and Magnitude of tourism, Perspective on Tourism, Tourism Business.

Module-2: Demand and supply analysis **8 Hrs**

Demand – Meaning, Factors influencing demand, methods of calculating, Tourism Demand – Meaning, Types of tourism demand, Factors influencing tourism demand in India, Factors affecting International tourism demand, Indicator of effective tourism demand, measurement and problems in tourism demand.
Supply – Meaning, determinants. Tourism supply, common features of tourism products.

Module - 3: Demand Forecasting **6Hrs**

Meaning, Definition, Objectives and Different methods of forecasting tourism demand- probabilistic travel method and Delphi technique - problems relating to demand forecasting.

Module-4: Cost and Revenue Analysis **6Hrs**

Cost – Meaning, types and calculations, Cost curve -meaning, characteristics of long run cost curve, Relationship between AC and MC Curve, Revenue – meaning, types.

Module-5: Market Structure and Pricing Strategies **16Hrs**

Meaning of market structure, Perfect competition, monopoly & monopolistic competition – meaning, definition and features.
Tourism pricing, objectives, factors, Pricing approaches – cost- based pricing, rate of return pricing, marginal pricing, backward pricing, market oriented pricing, following price leadership, customary pricing, flexible pricing, guaranteed pricing, trial and error pricing, premium pricing.

Module - 6: Macro Concepts **20 Hrs**

Business cycles – Meaning, Features and Phases of a business cycle. Impact of Business cycles on tourism. Fiscal and Monetary policy – meaning, objectives, Foreign exchange – exchange rate determination, Causes of changes in Exchange rate. Fixed and Flexible exchange rate- meaning, definition advantages and disadvantages. Impact of Tourism – Economic, Social and Environmental. PEST Analysis from the Tourism Perspective.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Draft the diagrammatic representation of each aspect of the modules in a book under different chapters.
- Select and discuss the case studies that will have impact on business decision-making in each chapter.
- A survey report on the demand forecasting for a product.
- Choose a tourism product and apply price elasticity in real situation.
- Present a diagram showing business cycles.

Books for Reference:

- ❖ John Tribe: Economics of Recreation, Leisure and Tourism .
- ❖ Romila Chawla: Economics of Tourism and Development.
- ❖ Norbert Vanhove: The Economics of Tourism Destinations
- ❖ Holloway C. Nandan: Business of Tourism
- ❖ Kamra K.K: Economics of Tourism: New Delhi, Kanisha
- ❖ M. Thea Sindair, Mike Stabler: Economics of Tourism
- ❖ M.L Jhingan: Micro Economics
- ❖ Mithani: Managerial Economics
- ❖ K.K. Dewett: Economic Analysis
- ❖ D.N. Drivedi: Economics

SEMESTER - I
C2 15 AR 104: FUNDAMENTALS OF THE TOURISM INDUSTRY

Objective:

To introduce the students to the discipline of tourism and enable them to have a bird eye view of the various concepts which constitute the tourism industry

Module 1: Introduction to the Tourism industry **10 Hrs**

Tourism: Definition, meaning, nature and scope - Tourist, travelers, visitor, transit visitor and excursionist - definition and differentiation - Leisure, recreation and tourism and their Interrelationship - Concept of tourism resource , Components and elements of tourism: Intermediaries and suppliers -
Types and typologies of tourism - Emerging Trends in tourism - Approaches to study tourism

Module 2: Historical Dimensions of Tourism **6 Hrs**

Travel and tourism through the Ages: Early Travels, 'Renaissance' and „Age of Grand Tours'; Emergence of modern tourism, concept of "Paid holiday"- Annual holidays - Impacts of Industrialization and Technological Advancements on tourism industry

Module 3: Tourism in India **6 Hrs**

Growth of tourism in India- Tourism policy of India: study about the plans and policies of the govt. of India for the development of tourism sector - And outline of L.K JHA committee 1963, national tourism policy 1982- National Action plan for tourism (NAPT) 1992-, tourism and 5 year plan in India with special reference to 11th 5 year plan.

Module 4: Tourism planning in India **6 Hrs**

Planning - Importance of planning in tourism - Process in tourism planning- Planning approaches for different forms of tourism: Eco tourism, urban tourism, Rural Tourism - Planning for the development of a tourist destination - Impacts of unplanned tourism development on a tourist destination

Module 5: Tourism Resources of India **20 Hrs**

Physical resources: Art and architecture of tourism significance - World Heritage monuments and other prominent monuments of India, Museum and art galleries of India

Important tourism Circuits Golden triangle - Delhi, Agra and Jaipur, Southern triangle

- Mahabalipuram, Kanchipuram and Madurai, Buddhist circuit - Lumbini, Bodhgaya, Sarnath and Kushinagpur and Green triangle- Guwahati, Shillong and Kaziranga, Bhubaneswar, Puri- Konark

Cultural resources: Indian Classical dances and Folk dance forms, art and handicraft, fairs and festivals

Religious resources: Study of the famous shrines/ centers of the major religions of India-Tourism promotional festivals of India

Natural environmental resources : National Parks and Wildlife Sanctuaries, Bird Sanctuaries, tiger and crocodile project sites of India - Major hill stations, Islands, rivers and river islands of India - Seas and important Beaches of India- Mumbai, Puri, Goa, Chennai, Trivandrum.

Module 6: Tourism Organizations: Inter-governmental, National and International **12 hrs**

Inter-governmental organizations and tourism industry: co-ordination of the tourism industry with government departments viz., Tourism, Civil aviation, Transport, Forest, Archaeology, Culture, Museum, Health, etc. Role of State Tourism Corporation in the development of tourism in respective state.

National tourism Organizations: An overview of organizations like NTO, ITDC, FHRAI and TAAI. **International tourism organizations:** An overview of international organizations like UNWTO, IATA, PATA, ICAO in promotion and development in tourism worldwide.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Chart out the growth of the Indian tourism industry.
- Undertake a study on the various challenges facing the Indian tourism industry today
- Conduct a study of Indian Temple Architecture and popular Religious centres.
- Collect information with regard to the different Indian Classical Dances.
- Prepare a report on the performance of the Indian tourism industry over the last decade.
- Identify contemporary challenges facing the global tourism industry.

Books for Reference:

- ❖ Tourism operations & management – Sunetraroday, Archana Biwal, Vandana Joshi– Oxford publisher.
- ❖ Tourism concepts & practices – John R. Walker, Josielyn T. Walker – Pearson publisher
- ❖ Tourism development principles & practices – A.K.Bhatia
- ❖ Tourism marketing – S.M.Jha

- ❖ Business of tourism - Vikash Choudhar
- ❖ Acharya Ram- Tourism and Cultural Heritage of India.
- ❖ Dr. S. P. Basand- Sushema- Sonia and Chander Mohan- Tourism in the new millennium - Challenges and Opportunities.
- ❖ Martin Mowforth and Ian Munt- Tourism and Sustainability.
- ❖ Shaloo Sharma- Indian Tourism- Policies and Programmes.

SEMESTER -II
C2 15 MC 201: CORPORATE ACCOUNTING

Objective:

To enable the students to develop awareness about corporate Accounting conformity with the provisions of the Company's Act and latest amendments there to with the adoption Ind Accounting Standards.

Module - 1: Valuation of Goodwill **12 Hrs**

Valuation of Goodwill - Need for Valuation, Various factors to be considered while valuing Goodwill - Methods of valuing Goodwill - Simple average profits method; Weighted Average Profits method, Super Profit Method, Capitalisation Method, and Annuity method. (Ind AS 38 - Intangible assets)

Module - 2: Valuation of Shares **12 Hrs**

Need for valuation - Earnings per share (Ind AS 33) Methods of valuation of shares - Net Asset Method; Earnings Capitalisation Method, Fair value method and Dividend Capitalisation Method - Valuation of Partly paid shares - Valuation of Right Shares.

Module - 3: Corporate Restructuring **20Hrs**

Business Combination (Ind AS 103) - Amalgamation, Absorption and External Reconstruction, Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase - Calculation of Purchase Consideration - Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company - Pooling of Interest Method and Purchase Method - Finding out Goodwill or Capital Reserve - Preparation of Amalgamated Balance Sheet.

Module - 4: Internal Reconstruction **12Hrs**

Meaning - Objective - Procedure - Forms of Reduction - Reorganization through surrender of shares - Sub Division and consolidation of shares - Accounting Arrangement - Journal Entries - Balance Sheet after Reconstruction.

Module - 5: Accounting Standards and International Financial Reporting Standards: **4 Hrs**

Meaning of Accounting Standards; Need for Accounting Standards; Objectives of Accounting Standards; Advantages of Accounting Standards; Introduction to IFRS and Ind Accounting Standards.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Preparation of a claim statement with imaginary figures to submit to insurance company
- Collection of transactions relating to any branch.
- Collection of final accounts of departmental organizations.

- Mock display of sole trader and discussion of their transactions.
- Collecting the details regarding the fire claim settlement of a particular case and recording the important points.
- Prepare a report of Insurance Claims other than Fire Claims.
- Prepare a report on the Inter-Departmental Transfers.

Books for Reference:

- ❖ B. M. Lal Nigam & G. L. Sharma: Advanced Accountancy.
- ❖ Jain & Narang: Corporate Accounting.
- ❖ M. A. Arunachalam & K. S Raman: Advanced Accountancy.
- ❖ Maheshwari: Advanced Accountancy Vol. I & II.
- ❖ Rup Ram Gupta: Advanced Accountancy.
- ❖ S. N. Maheshwari: Corporate Accounting.

SEMESTER -II
C2 15 MC 202: BUSINESS AND COMPANY LAW

Objective:

To familiarize the students with Business Laws and its interpretation.

Module -1 : Jurisprudence and Introduction to Law **4 Hrs**

Introduction to Law - Classification of Law - Hierarchy of Courts - Brief of Procedures in Courts. Meaning and Scope of Business Law - Sources of Indian Business law.

Module - 2: Indian Contract Act of 1872 **20 Hrs**

Definition - Types of contract - Essentials - Offer - Acceptance - Consideration Capacity of parties - Free consent (meaning only) - Legality of object and consideration - Various modes of discharge of a contract - Remedies for breach of contract.

Module - 3: Law Of Agency **6 Hrs**

Essentials, kinds of agents, Rights and Duties of Agent and Principal, Creation of Agency, Termination of Agency.

Module -4: Companies Act Of 2013 **18 Hrs**

Definition - Characteristics and kinds of companies, Steps in formation of a company. **Documents to commence business** - Memorandum of Association, Articles of Association and Prospectus.

Shares - kinds of shares, kinds of debentures **Directors**-Appointment, Power, Duties and Liabilities of Directors. **Meetings and Resolutions**-Types of meetings.

Auditor - Appointment, Rights and Liabilities of Auditors.

Winding up of a company -Modes of winding up of a company

Module - 5: Consumer Protection Act [COPRA] **6 Hrs**

Background - Definition of (1) Consumer; (2) Consumer Dispute; (3) Complaint; (4) Deficiency; (5) Service - Consumer Protection Council - Consumer Redressal Agencies - District Forum - State Commission and National Commission.

Module -6: Foreign Exchange Management Act 1999 & Cyber Laws 1999 **6 Hrs**

FEMA: Objectives - Scope and salient features - Offences under the Act - Differences between FERA and FEMA.

Cyber Laws: Objectives - Definitions and salient features - Provisions pertaining to Piracy and Related Offences and Penalties.

Skill Development:

These activities are only indicative, the Faculty member can innovate)

- Draft a „rent agreement“ incorporating all the essential features of a valid agreement.
- Draft an agreement to repay a loan borrowed from a bank on installment basis.
- Case laws „involving points of law of contracts“.
- Draft a complaint against „unfair trade practice“ adopted by a businessman, to the consumer forum.
- Quote examples of violation of Cyber Laws.
- Drafting of Memorandum of Association – Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual – Special and Extra ordinary – Board.
- Drafting Resolutions – different types.

Books for Reference:

- ❖ Aswathappa. K & Ramachandra: Business Law, HPH, Mumbai.
- ❖ Bare Acts.
- ❖ Garg, Sareen, Sharma & Chawla: Business Law.
- ❖ Kapoor N.D: Business Law, Sultan Chand & Co.
- ❖ M. C. Kuchhal: Business Law.
- ❖ Nabhi: Business Law, Indian Law House, Mumbai.
- ❖ Tulsian: Business Law, Tata McGraw Hill, New Delhi.
- ❖ A. K. Majumdar & G. K. Kapoor: Company Law & Practice.
- ❖ Avtar Singh: Principles of Company Law.
- ❖ K. C. Garg & Vijay Gupta: Company Law & Secretarial Practice

SEMESTER – II
C2 15 AR 203: BUSINESS STATISTICS

Objective:

To enable students to grasp the fundamentals of Statistics for interpreting business data. To familiarize students with the concepts and techniques of business research.

Module - 1: Introduction

5 Hrs

Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.)

Module - 2: Measures of Central Tendency and Dispersion

15 Hrs

Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation.

Module - 3: Correlation & Regression

12 Hrs

Scatter diagram, Karl Person's & Spearman's correlation of coefficient. Regression, Properties of regression co-efficient, coefficient of determination.

Module - 4: Index Numbers

6 Hrs

Fisher Price Index number, Consumer Price Index number and its special use.

Module - 5: Time Series - Components of Time Series

7 Hrs

Trend analysis by Moving Averages and Least Squares Method (linear).

Module-6: Statistical Applications in Excel

15Hrs

Basic Excel functions, Vlookup, Pivot table, Charts-Line chart, Bar chart, Pie chart, Histogram, Descriptive Statistics. Correlation, Regression.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Collection of Data and computation of various averages.
- Analysis of data by computing standard deviation and coefficient of variation.
- Comparing and correlating data.
- Construction of Index Numbers from the collected data.
- Presentation of data in graphs and diagrams.

Books for Reference:

- ❖ C. B. Gupta: Statistics, Himalaya Publications.
- ❖ Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.
- ❖ Dr. Asthana: Elements of Statistics, Chaitanya.
- ❖ Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.

- ❖ Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.
- ❖ Ellahance: Statistical Methods.
- ❖ S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.

SEMESTER - II
C2 15 AR 204: GEOGRAPHY IN TRAVEL PLANNING

Objective:

The knowledge of geography shall give an extra edge to the students in designing the itineraries for the travelers. It shall provide an insight to the students about destinations of the world.

Module 1: Introduction

4 Hrs

Definition - inter-Relation between geography and tourism - Geographical components of tourism and approaches of study to Geography of Tourism.

Module 2: Physical Geography

8 Hrs

How to read maps based on latitude and longitude - Exercises on plotting of important cities and countries - Scale of the map and measurement of the distance on map, use of conventional signs and symbols in maps and signs especially significant for tourism sector- Time difference, Time Zones, IST (Indian Standard Time), GMT (Greenwich Mean Time) International Date Line, Day light saving time - Time calculation, Journey/Elapsed time and city time calculation .

Module 3: World Geography

10 Hrs

Major tourist attractions around the world - America-North, South- Europe, Asia, Africa and Australasia - Continent wise country profile- capitals and currencies - major airports

Major Geographical features - Climatic conditions, Major Oceans, rivers, deserts, mountains, waterfalls, forests, major tourists attractions of the world .

Module 4: Indian Geography

18 Hrs

India and the sub continent - location - boundaries - physical and political features - coast and islands - climatic conditions - Mountainous features of India, Plain Area, Coastal area, Deccan ,major rivers, lakes, plateaus, deserts - seasonal incidence (floods, droughts) - State wise profile- capitals and languages- major airports- Major tourists attractions in different states and union territories - Maps showing -National parks and wildlife sanctuaries; cultural, historical and religious spots with their transport connectivity. Maps of India showing the major tourist circuits.

Module 5: Karnataka Tourism

12 Hrs

Geographical view of Karnataka - Major historical places Belur, Helebid, Hampi, Badami, Aihole and Pattadakal, Mysore, Srirangapatna, Bijapur, Bidar and Kalbargi- Role of Department of Tourism and K.S.T.D.C in promoting tourism in Karnataka.

Module 6: Planning Travel Itineraries

8 Hrs

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Definition-- Planning the Itinerary -Basic steps involved in Planning Itineraries (PACE) - Air planning itineraries - resources of planning Itineraries - understanding various tour brochures of selected countries like Asia and Europe

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Visit to heritage sites in Karnataka.
- Project on collecting information on Karnataka tourist destination and preparing brochures on any one of the circuits.
- Plotting the world map based on tourist attractions.
- Prepare a model of document (booking form) to preserve the travel, tour reservation for itineraries.

Book for Reference:

- ❖ *Travel and Tourism Management from IATA*
 - ❖ *Geography in Travel from IATA*
 - ❖ *Tourism in India, sonali publication, New Delhi, Romila Chawla*
 - ❖ *Travel Geography, Pitman publication, Rosemary Burton*
 - ❖ *Tourism Development, A.K. Bhatia*
- International Tourism – Dhar, Prem Nath*

SEMESTER - III

C2 12 301: CORPORATE ACCOUNTING

Objectives: To acquaint students with Accounting Standards and with the advanced concepts relating to a Corporate Entity

Module - 1: Company Final Accounts

20 Hrs

Meaning - Preparation of Trading and Profit and Loss Account - P/L Appropriation A/C - Treatment of Special Items relating to Company Final Accounts - Depreciation - Interest on Debentures - Tax - Dividends - Interim - Proposed - Unclaimed Dividend - Managerial Remuneration - Commission after charging such commission - Preparation of Balance Sheet, as per schedule VI (Latest amendment of companies act)

Module - 2: Amalgamation, Absorption and External Reconstruction

20 Hrs

Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase - Calculation of Purchase Consideration - Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company - Pooling of Interest Method and Purchase Method - Finding out Goodwill or Capital Reserve - Preparation of Balance Sheet as per Accounting Standards 14. - Simple problems.

Module - 3: Internal Reconstruction

15 Hrs

Meaning - Objective - Procedure - Forms of Reduction - Reorganization through surrender of shares - Sub Division and consolidation of shares - Accounting Arrangement - Journal Entries - Balance Sheet after Reconstruction.

Module -4: Valuation of Goodwill

10 Hrs

Valuation of Goodwill-Need for Valuation, Various factors to be considered while valuing Goodwill-methods of valuing Goodwill - Years purchase of average profits capitalization method, Annuity method-Super Profits method.

Module - 5: Valuation of Shares

10 Hrs

Need for valuation-Methods of valuation of shares-Valuation of partly paid up shares, preference shares

Skill Development

(These activities are only indicative, the Faculty member can innovate.)

- a) To study the various kinds of mergers and acquisitions that take place in the world of business
- b) To identify companies which have amalgamated as per merger method and purchase method
- c) To collect Balance sheets of various companies and calculate purchase consideration.

Books for Reference:

1. B. M. Lal Nigam & G. L. Sharma: Advanced Accountancy.
2. Jain & Narang: Corporate Accounting.
3. M. A. Arunachalam & K. S Raman: Advanced Accountancy.
4. Maheshwari: Advanced Accountancy Vol.I & II.
5. Rup Ram Gupta: Advanced Accountancy.
6. S. N. Maheshwari: Corporate Accounting.

SEMESTER - III

C2 12 302: FINANCIAL MANAGEMENT

Objective:

To give insight into investment, financing and dividend decision making and composition of different securities in the total capital structure.

Module - 1: Financial Management **4 Hrs**

Finance Function - Aims of Finance Function - Financial Management - Goals of Financial Management - **Financial Decisions.**

Module -2: Cost of Capital **12 Hrs**

Meaning - Computation of Cost of Capital - Cost of Equity - Preference - Debt - Cost of Retained Earnings - Weighted Average Cost of Capital.

Module - 3: Financing Decisions 10 Hrs

Meaning of Capital Structure - Optimum Capital Structure - **Factors determining Capital structure** - Leverages-Operating leverage - Financial leverage and combined leverage-Problems.

Module - 4: Investment Decisions 20 Hrs

Capital Budgeting - Meaning - Significance - Capital Budgeting process - Payback period - ARR - Net present values - IRR Method - Profitability Index and Capital Rationing - Concepts only.

Module - 5: Dividend Decisions **4 Hrs**

Meaning - Types of dividend policies - **Factors influencing dividend policy** - Forms of dividends.

Module - 6: Liquidity Decision 10 Hrs

Working capital: Meaning - Concepts of working capital - **Factors influencing Working Capital requirement - Components of working capital - Profitability/Liquidity trade off.**

Cash Management: Meaning – Importance – Factors affecting cash balances – Motives of holding cash – Objectives of cash management – Problems and means of cash management.

Receivables Management: Meaning – Purpose – Determinants – Tools for receivables management – Ageing schedule.

Inventory Management: Meaning and Importance – Cost of holding inventory – Tools – EOQ – Fixing different inventory levels – ABC analysis – FSN – VED – JIT – Periodic inventory valuation – Perpetual inventory valuation (concepts only).

Skill Development:

(These activities are only indicative, the faculty member can innovate)

1. Identify the decision areas in which a financial manager has a role to play
2. Prepare a Capital Budget for your new Business
3. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years
4. Prepare an aging schedule of debtors with imaginary figures
5. Capital structure analysis of companies in different industries
6. Study of dividend policy practices of certain companies in India.

Books for Reference:

- ❖ I. M. Pandey: Financial Management, Vikas Publishers, New Delhi.
- ❖ James C. Vanhorne: Financial Management.
- ❖ Khan & Jain: Financial Management, Tata Mcgraw Hill, New Delhi.
- ❖ P. N. Reddy & Appanaiah: Financial Management, Himalaya Publishers, Bombay.
- ❖ Prasanna Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- ❖ S. N. Dorai Raj: Financial Management, Kalyani Publishers, New Delhi.
- ❖ S. N. Maheswari: Financial Management, Sulchand & Co., New Delhi.
- ❖ Sharma & Sashi Gupta: Financial Management.

SEMESTER - III

C2 12 303: SERVICE MANAGEMENT

Objective:

To understand the growing trend of service industry and to study the difference of services marketing from tangible marketing.

Module - 1: Introduction

5 Hrs

Meaning of services - Reasons for growth in services sector - Difference between goods and services - Features of services - Classification of services.

Module - 2: Service Marketing Mix

14 Hrs

Product: Service as a Product - Service Product - Core Service and Peripherals. Price: Pricing of Services - Objectives - Factors influencing Pricing Decisions - Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction - Location of Premises - Look of Premises and Channels of Distribution Used. Customers' Role in Service Delivery. Promotion: Promotion Techniques - Objectives of Promotion - Word of mouth communication - People contact and support personnel - **Developing customer conscious employees** - Empowering People - appraisal and rewarding systems. Process: Designing the service process - **Blue Printing - Automation - Customization** - Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence - Physical Facilities - Appearance of Personnel.

Module - 3: Consumer Behaviour

10 Hrs

Consumer involvement in service setting- Purchase process for service - Difficulty of consumer in evaluation of service process.

Segmenting, Targeting and positioning services effectively: Focus on competitive advantage.

Module - 4: Relationship Management and Service Loyalty**12 Hrs**

Relationship marketing- Building customer loyalty - Effect of selecting profitable customers using 80/20 customer pyramid and extended customer pyramid. Enhancing Service Value using SERVQUAL - Measuring Service Productivity - Gaps in service design and delivery. Managing Customer's Reservations and Waiting Lists. Managing demand and supply.

Module - 5: Recent Trends**4 Hrs**

The rise of Entertainment Industry - Movie and Television Business - Event Management - Theme based entertainment - Concept of Business and Knowledge Process Outsourcing - Tourism industry-Consultancy Services & Fitness industry.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- a) Prepare a Brief Profile of successful marketing of services and list out its success factors.
- b) List out the best tourist destinations around the world.
- c) Prepare a strategy to attract tourists in places which are not essentially tourist attractive.
- d) List out the best hotels in India and also mention how it is different from others.
- e) Select an upcoming service which is different and new, and yet considered as profitable services.

Books for Reference:

1. Balachandran: Excellence in Services - Focus on People, Marketing, Quality, Business Book Publishing House, Mumbai.
2. Christian Gonroos: Services Management and Marketing, Macmillan International, New York.
3. Christopher Lovelock & Joechen Wirtz: Services Marketing - People Technology and Strategy, Fifth Edition, Pearson Education.
4. Jha S. M.: Services Marketing, Himalaya Publishing House, Mumbai.
5. Rust, Zahorik and Reiningham: Services Marketing, Addison Wesley Publication.

6. Valerie Zelthamel & Mary Jo Bitner: Services Marketing – Integrating Customer Focus Across The Firm, McGraw Hill, New York.

SEMESTER - III

C2 12 304: MARKETING FOR TOURISM

Module 1: Introducing Tourism and Tourism Marketing 10 hrs

Introducing Tourism-concept, meaning and definition of Tourism and tourist- Motives behind the travel- Typology of Tourism- Effects of Tourism on the economic front- Tourist Global and Indian organizations- Market potentials of Tourism industry and the path ahead- TQM concept for Tourism- Effects of TQM on Tourism Industry-Roadmap for TQM- Quality Circle in Tourism.

Tourism Marketing- an overview, meaning, definition, characteristics, objectives and importance of Tourism Marketing.

Module 2: Marketing Research and Behavioural profile of tourists 10 hrs

Marketing research- meaning, objectives, importance of Marketing research- The Marketing research process- Applications of Marketing research- Limitations and ethics in marketing research.

Users of Tourism services- Behavioural influences- user's behaviour and lifestyle- user's behavior and sagacity- Behaviour determinants model- Stimulus Response model of behavior for Tourism- Psycho-locomotion of tourists.

Module3: Tourism Market Segmentation and Product Planning 10 hrs

Meaning, need and importance of segmentation- Bases for segmentation- Effective market segmentation- Decision process of Market segmentation.

Tourism products and features- Tourism products in relation to a package tour- meaning and need for Tourism product planning- Planning process- Product positioning.

Module4: Tourism product and pricing strategies 8 hrs

Product management process- product life cycle- branding- formulating the Tourism product mix.

The influencing factors for pricing- pricing objectives- pricing policies- pricing strategies- pricing strategy during different stages.

Module 5: Tourism promotion strategy

12 hrs

Marketing 4 A's of tourism-Direct response marketing in Tourism- Word of mouth marketing- personal selling- sales sequence- tourism advertising- selection of media- testing advertising effectiveness- tourism publicity- Public Relations- Sales promotion- techniques of sales promotion- stages in sales promotion- key tools of sales promotion in tourism- evaluation of sales promotion efforts- Tourism promotion strategy.

Module 6: Tourism distribution strategy

10 hrs

Meaning- factors influencing distribution policy- the chain of distribution- Travel distribution system- middlemen in the **Tourism industry- tour operator and travel agents-** Travel guides- Channel decision in the Tourism industry.

Suggested readings:

Tourism Marketing- S.M. Jha- Himalaya Publishing House.

Marketing for Hospitality and Tourism- Philip Kotler, John T Bowen, James C Makens.

Marketing in Travel and Tourism- Victor T C, T C Middleton, Jackie R R Clarke.

Fundamentals of Marketing- Williams J Stanton

SEMESTER - IV

C2 12 401: COST ACCOUNTING

Objective:

To familiarize the students with the basic cost concepts required for effective decision making in firms.

Module - 1: Basic Concepts

5 Hrs

Meaning - Cost accounting - Cost accountancy - Costing - Cost accounting and management - Objectives of cost accounting - Cost accounting v/s financial accounting - Cost accounting v/s management accounting - Advantages of cost accounting - Methods of costing - Techniques (types) of costing - Difficulties in installation of a costing system - Arguments against cost accounting - Cost centres - Cost units - Cost accounting departments.

Module - 2: Cost-Concepts and Classification

10 Hrs

Cost - Expenses - Losses - Classification of costs - Natural classification of costs - Cost behaviour (in relation to changes in output or activity or volume - Degree of traceability to the product - Association with the product - Functional classification of costs - Costs of control other costs - Cost statement or cost sheet - Tender and quotation.

Module - 3: Material Control and Material Costing

10 Hrs

Materials - Concepts and objectives of material control - Organization for material control - Purchasing and receiving procedure - Some issues in materials procurement - stores organization - Inventory system - Inventory shortages (losses) and overages - Inventory control. Calculations of Stock levels and EOQ.

Costing material received - Costing material issues (FIFO, LIFO, simple and weighted average method only) - Pricing of materials returned to vendor - Pricing of materials returned to storeroom - Selection of a material pricing method.

Module - 4: Labour Costs: Accounting and Control

5 Hrs

Introduction - Direct labour and indirect labour - Organization for labour control - Wage systems - Incentives wage plans - Work study - Job evaluation and merit rating - Time and motion study - Labour turnover - Treatment of labour cost related items.

Module - 5: Overheads Distribution

10 Hrs

Concept - Classification of overheads - Factory overhead - Fixed - Semi variable and variable - Factory overheads - Accounting and distribution - Collection and codification of factory overheads - Allocation and apportionment of factory overheads - Apportionment of service departments overheads to production departments (repeated and simultaneous equation method) - Absorption of factory overhead (Machine hour rate) - Selecting an absorption rate.

Module-6: Marginal Costing

10 Hrs

Meaning of Marginal Costing - Marginal Costing v/s Absorption Costing - Cost Volume Profit Relationship - P V Ratio - Uses of P V Ratio - Break Even Analysis - Break Even Chart - Problems on Computation of BEP - Margin of Safety (simple problems only).

Module - 7: Operating Costing

10 Hrs

Transport costing - Standing charges, Maintenance charges and Running charges.

Module - 8: Itenary Planning and Tour Costing.

15 Hrs

Itenary Planning - Definition-Basic Information - Planning the Itinerary - Resources for Planning Itineraries - Costing of a Tour - Calculation of a Tour Cost

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. List methods of costing adopted by industries located in the region.
2. List materials consumed in any two organizations of your choice.
3. Collection of different formats - materials requisition - purchase requisition-bin card-stores ledger.
4. Preparation of wage sheet / pay roll with imaginary figures.
5. List out the various expenses of two companies and prepare the cost sheet.

Books for Reference:

- ❖ Colin Drury: Management and Cost Accounting.
- ❖ Nigam: Theory and Techniques of Cost Accounting.
- ❖ S. P. Jain & K L Narang: Cost and Management Accounting.
- ❖ Dr. S. N. Maheshwari: Cost Accounting.
- ❖ Jawahar Lal: Cost Accounting.
- ❖ M. N. Arora: Cost Accounting.
- ❖ Sunetra Roday: Tourism Operation and Management

SEMESTER - IV

C2 12 402 TOURISM OPERATIONS AND INFRASTRUCTURE

Module 1: Role of Travel Agency and Tour Operators

15 Hrs

Travel agent, meaning and its importance. Types of travel agencies, National and international classification of travel agency. Functions of travel agencies, setting up of travel agencies, Sources of income for a travel agency, Tour operator - meaning, types, Role of tour operators in growth of tourism industry. **Package tours-meaning and types of package tours, Guides & escorts, corporate travel management, meeting planners and event managers.**

Module 2: Travel formalities and Regulations

10 Hrs

Concepts-meaning and scope-issues of Passports, Visa, foreign exchange, Health regulations for international travel, **Special permits for restricted areas, Customs regulation, Emigration & immigration, Taxes paid by travelers, Travel insurance.**

Module 3: Tourism Organizations

20 Hrs

Need for tourism organizations, Airline -IATA, Travel agencies -UFTAA, TAAI, ASTA, Tour operators-IATO, Hostels and restaurants-FHRAI, Transport -IRU, IUR -activities, aims and functions -international organizations-government organizations in India, private sector organizations in India, non-governmental organizations.

Module 4: Tourism Infrastructure

10 Hrs

Definition and scope of tourism Infrastructure, Transportation-air transport, air transport in India, security of aircraft and passengers, International Air travel classes, road transport, rail transport, water transport, parking areas, airport, runways, railway lines, bus stations.

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Accommodation-hotels, motels, resorts, lodges, holiday homes, government guest houses. Food and beverage-restaurants, fast food outlets, dhabas, mess, hostels. Attractions-natural, built, social, cultural. Telecommunications- internet, telephone, telex, facsimile. Essential services- power, water supply, sewage disposal, garbage disposal, health, security.

Module 5: Government role in Tourism

5 Hrs

Role of government in improving and preserving tourism infrastructure, National policy of the government for promoting infrastructural facilities.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- a) Visit the STDC office in your state and find out which are the ongoing activities. Collect handouts and brochure and prepare a detailed report.
- b) List out the best tourist destinations around the world.
- c) Prepare a strategy to attract tourists in places which are not essentially tourist attractive.
- d) Visit an IATA approved travel agency in your city and study the different departments and their functions and prepare a detailed report.
- f) A college approaches your travel agency for a study tour of seven to eight days for their students. Plan an itinerary for them.

Books for Reference:

1. Sunetraroday, Archana biwal, Vandana joshi-Tourism operations & management
2. John R. Walker, Josielyn T Walker -Tourism- Concepts and practices
3. A.K.Bhatia Tourism development principles & practices
4. Mohinder Chand-Travel Agency Management-An Introduction

5. Vikash Choudhary – business of tourism.
6. Martin Mowforth and Ian Munt- Tourism and Sustainability.
7. Shaloo Sharma- Indian Tourism- Policies and Programmes.

SEMESTER - IV

C2 12 403: BUSINESS STATISTICS

Objective:

- ❖ To enable students to grasp the fundamentals of Statistics for interpreting business data.
- ❖ To familiarize students with the concepts and techniques of business research.

Module - 1: Introduction

5 Hrs

Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.)

Module - 2: Measures of Central Tendency and Dispersion

15 Hrs

Mean, Median, Mode, Quartiles. Standard deviation and coefficient of variation.

Module - 3: Correlation & Regression

12 Hrs

Scatter diagram, Karl Person & Spearman's correlation of coefficient. Regression, Properties of regression co-efficient, coefficient of determination.

Module - 4: Index Numbers

6 Hrs

Fisher price index number, Consumer price index number and its special use.

Module - 5: Time Series - Components of Time Series

7 Hrs

Trend analysis by moving averages and least squares method (linear)

Module - 6:

Diagrammatic & Graphical Representation of Data

15 Hrs

Diagrams: Utilities, Limitations, construction of one dimensional, two dimensional and three dimensional diagrams.

Graphs: Utilities, limitations, constitution, Frequency distribution, Histogram, Frequency polygon, Frequency Curve and Ogives.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collection of Data and computation of various averages.
2. Analysis of data by computing standard deviation and coefficient of variation.
3. Comparing and correlating data.
4. Construction of Index Numbers from the collected data.
5. Presentation of data in graphs and diagrams.

Books for Reference:

- ❖ C. B. Gupta: Statistics, Himalaya Publications.
- ❖ Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.
- ❖ Dr. Asthana: Elements of Statistics, Chaitanya.
- ❖ Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.
- ❖ Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.
- ❖ Ellahance: Statistical Methods.
- ❖ S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.

SEMESTER - IV

C2 12 404: FINANCIAL MARKETS AND SERVICES

Objective

To equip the students with the knowledge of developments in the Financial Markets and some of the Services rendered by the Financial Institutions for the Business Sector.

Module - 1: Financial Markets

15 Hrs

Overview of Indian Financial System - Capital Market, Money Market and Derivatives Market: Meaning and Instruments Issued - Primary Market and Secondary Market: Meaning, Functions and Relationship - Stock Exchanges: Brief History on BSE, NSE and OTCEI - Listing of Securities: Procedure and Delisting - Stock Price Indices: a note on Nifty, Sensex, CNX500, BSE 100 - SEBI: Role and Functions

Module - 2: Financial Services

6 Hrs

Meaning - Scope - Fund Based and non fund based services - New Financial services - Innovative financial instruments - Changing role of the Banking sector

Module - 3: Venture Capital

6 Hrs

Meaning - Concept - Features - Importance - Stages in venture capital financing - Venture leasing - Indian scenario

Module - 4: Discounting, Factoring and Forfeiting

6 Hrs

Meaning and Modus Operandi of Discounting and Factoring - Types of factoring - Factoring v/s discounting - Forfeiting - Meaning - Export Factoring v/s Forfeiting

Module - 5: Credit Rating**6 Hrs**

Meaning - Functions - Benefits & Limitations - Agencies of Credit rating: a brief note on CRISIL - IICRA - CARE - Types of credit rating - Steps in credit rating process

Module - 6: Leasing**6 Hrs**

Meaning - Mechanism of a lease - Lease terminologies - Sale and lease back - Tripartite leasing (meaning only).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- a) To collect information regarding the various services offered by banks.
- b) To track the changes in services offered by banks over the years.
- c) To collect a sample tripartite lease agreement.
- d) To collect complete details regarding companies funded by venture capitalists.
- e) To study the role of derivatives in financial markets.
- f) To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
- g) To collect information on NASDAQ, Nifty, Sensex.
- h) To submit a mock business proposal to venture capitalists.

Books for Reference:

1. Gordon Natarajan: Financial Markets.
2. Jain & Khan: Financial System.
3. K. Seethapathi (Ed.): Financial Services, ICFAI.

4. Promod Mantravadi (Ed.): Financial Services, ICFAI.
5. Snow White, V. Pattabu Ram, S. D. Bala: Management Accounting and Financial Analysis.
6. Financial Institutions and Markets LM Bhole
7. Financial services and markets Dr.S. Guruswamy.

SEMESTER - V

C2 12 501: TAXATION - I

Objective:

The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Module - 1: Introduction

4 Hrs

Brief history of Income Tax – Legal Frame work – Cannons of Taxation – Finance Bill – **Scheme of Income Tax.**

Definition: Assessee – Person – Assessment year – Previous year – Income – Gross Total Income – Total Income (concepts only)

Revenue and Capital (a) Receipts; (b) Expenditure and (c) Losses

Module - 2: Residential Status and Incidence Of Tax

8 Hrs

Residential status – Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax. HUF & company – Residential status only.

Module -3: Exempted Incomes U/S 10

6 Hrs

(Restricted to Individual Assessee) Fully exempted and partly exempted incomes – including problems on House Rent Allowance – Leave Encashment – **Commutation of**

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Pension – Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service.

Module-4: Income from Salary

15 Hrs

Income from Salary – Features of Salary Income – Basic Salary, Allowance - Types - Perquisites – Problems.

Module-5: Income from House Property

12Hrs

Introduction – Annual value under different situations (self occupied – Let out – Partly self occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) – problems.

Module -6: Profits and Gains from Business and Profession

15 Hrs

Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account, Depreciation u/s 32. Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate, and Chartered Accountant.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Form No. 49A (PAN) and 49B.
2. Filling of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form-16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

Books for Reference:

- ❖ B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- ❖ Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
- ❖ Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- ❖ Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax.
- ❖ Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
- ❖ Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.
- ❖ Gaur & Narang: Income Tax.

SEMESTER – V

C2 12 502: MANAGEMENT ACCOUNTING

Objective:

- To enable the students to understand the importance of analysis and interpretation of Financial Statements,
- To equip the students with the skills to prepare various types of analytical statements and to help students to prepare management reports for decision making.

Module-1: Introduction

6 Hrs

Meaning – Nature and Scope of Management Accounting – Relationship between Financial Accounting – Cost Accounting and Management Accounting – Role of Management Accountant in the Present Scenario.

Module – 2: Financial Statement Analysis

8 Hrs

Meaning and concept of Financial Analysis – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative statements – Common Size statements – Trend Analysis.

Module – 3: Ratio Analysis

12 Hrs

Meaning – Utility and limitations – Classification of Ratios – Calculation and interpretation of Solvency – Turnover – Profitability & Liquidity ratios.

Module – 4: Funds Flow Analysis

12 Hrs

Meaning – Concept of Fund and Funds Flow Statement – Uses and significance of fund flow Statement – Procedure for preparing FFS – Schedule of changes in working capital – Statement of sources and application of funds.

Module – 5: Cash Flow Analysis

12 Hrs

Meaning And Concept – Comparison Between Fund Flow and Cash Flow Statements – Uses and significance of CFS – Preparation of Cash Flow Statement as per Accounting Standards.

Module – 6: Budgetary Control

10 Hrs

Meaning – Need – Objectives and Functions – Advantages and Limitations – Classification – Preparation of Cash, Sales and Flexible Budget only.

Skill Development:

(These activities are only indicative, the Faculty member can innovate).

1. Collection of Financial Statements of any one organization for two years.
2. Calculation of ratios based on the above financial statement: Profitability ratios – Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.
3. Preparation of Funds Flow/Cash Flow Statements with imaginary figure as per Accounting Standards.
4. Draft an imaginary Management Report.
5. Preparation of trend charts of a company of your choice.

Books for Reference:

- ❖ Dr . S. N. Maheswari: Management Accounting.
- ❖ I. M. Pandey: Management Accounting.

- ❖ J. Made Gowda: Management Accounting.
- ❖ Jain & Narang: Cost and Management Accounting.
- ❖ M. A. Sahab: Management Accounting.
- ❖ Prabhakara Rao: Management Accounting.
- ❖ R. S. N. Pillai & Bagavathi: Management Accounting.
- ❖ Sharma & Shashi Gupta: Management Accounting.
- ❖ Vinayakam: Management Accounting Tools and Techniques.

SEMESTER - V

C2 12 503: PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE

Objective:

- To acquaint students about the Indian Banking system and Insurance Industry.
- To inculcate skills and help acquire functional knowledge about banking essential in negotiating and interacting with Bankers.
- To sensitize and create awareness about the recent and emerging trends and advancements in the field on banking and Insurance.

PART A: BANKING

Module-1: Classification of Banks 8 Hrs

Regulatory Authority-RBI Quantitative and qualitative credit control measures (in detail)

Functions of Commercial banks, Classification of Banks, Types of Banks- Branch, Module, Investment (Development), Universal (Mixed) Banking.

Module -2: Negotiable Instruments 10 Hrs

Essential Characteristics of **Negotiable Instruments, Promissory note, Bills of Exchange, Cheque**- (meaning and features), Travelers' cheque and its importance. Bearer cheques,

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Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

Module-3: Paying and Collecting Banker **5 Hrs**

Precautions to be taken by a Paying banker, Suitable replies to dishonored cheques. Conversion by Collecting banker, Duties of Collecting banker.

Module -4: Principles of Bank Lending **8 Hrs**

Principles of sound lending, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment). Non - Performing Assets.

Module-5: Latest trends in Banking **5 Hrs**

Internet banking-Mobile banking-Travel cards- Total branch computerization-Centralized banking- Electronic fund transfer- RTGS - Electronic money- E- cheques.

PART - B: INSURANCE

Module-6: Introduction to Insurance **12Hrs**

Evolution and features of insurance (life and general) - Principles of insurance- Classification of life insurance policies-General insurance - Policies (meaning & type) Double insurance and Reinsurance - Meaning -- Special terminologies related to insurance - Insurable interest, Ceding company, Insurer, Insured, Peril, Hazard, Bank assurance.

Module - 7: Risk management and control **4Hrs**

The concept of risk - Uncertainty -Types of risks - Underwriting - Meaning - process of underwriting of policies.

Module - 8: Insurance agent and Travel Insurance **8Hrs**

Meaning - Types of agents - Eligibility to register as an agent - Qualification - rights - Duties / functions - Travel Insurance and Types of travel insurance coverage.

Skill Development:

(These activities are only indicative, the Faculty members can innovate)

1. List latest customer services offered by at least 2 banks of your choice.
2. Prepare a project report for obtaining bank loans for study abroad.
3. List online services available for a tourist from banks and insurance companies.
4. List any two new policy offers for a tourist from private insurance companies.
5. Visit a bank and collect the specimen slips of account opening form, pay in slip, traveller's cheque and money transfer slip.

Books for Reference

- ❖ Sundaram & Varshney: Theory & Practice of Banking.
- ❖ Maheswari & Paul. R. R: Banking Theory and Law and Practice.
- ❖ Shekar & Shekar: Theory and Practice of Banking.
- ❖ Dr. N. Premavathy: Principles and Practice of Insurance
- ❖ Panda G S: Principles and Practice of Insurance.

SEMESTER - V

C2 12 504: ORGANISATIONAL BEHAVIOUR

Objective:

To develop the people skills of students and to give guidance in creating an ethically healthy work climate in any organization.

Module 1 - Introduction to Organizational Behaviour

6 Hrs

The concept of organization, Organization goals- Determinants of goals- Goal displacement- goal distortion - **The study of Organizational behaviour** - Definition - Scope and application in management - Contributions of other disciplines - **Organizational structure** - Learning organizations - **Models of OB** - Hawthorne studies- Challenges and opportunities in OB

Behaviour within Organisations: The Individual

Module 2 -: Personality and Perception

10 Hrs

Determinants of personality – Biological factors - Cultural factors – Family and Social factors – Situational factors – **Personality attributes influencing OB.**

Meaning – Need – **Perceptual process** – Perceptual mechanism – Factors influencing perception – Interpersonal perception – Self concept and Self esteem

Module 3 –Motivation

6 Hrs

Motivation – Meaning - Characteristics – Role of Motivation – Motivation and Behaviour – Motivation and Performance - Financial and Non financial incentives

Module 4: Learning and Behaviour Modification

7 Hrs

Concept of attitude – Attitude, opinions and beliefs, attitudes and behaviour – Formation of attitudes – Factors determining formation of attitudes – Attitude measurement – Attitude change.

Learning – Principles, process, organizational reinforcement systems – Cognitive learning

Behaviour within Organisations: Groups and Interpersonal Influence

Module 5 -: Teams and Group Dynamics

8 Hrs

Importance of teams - **Formation of teams and team work.**

The concept of groups – Kinds and functions of groups – Formal and informal groups – Group cohesiveness – Group think – Group norms- Process of group formation

Module 6 - Leadership and Power

10 Hrs

Leadership – formal and informal leadership – characteristics – Leadership theories [Trait, Behavioural and Contingency] - Power – Sources of power

Module 7 - Organization Culture and Climate

4 Hrs

Organization culture - Organization climate and Organizational effectiveness

Module 8 - Conflict and Organisational Change

9 Hrs

- A. **Conflict** - Meaning - Process - Causes - Sources - Types of conflict - Consequences of conflict - Conflict resolution strategies
- B. **Stress** - Understanding Stress - Causes, consequences and Stress management
- C. **Organisational Change** - Kinds of change - Identification of the problems and implementation of change - Resistance to change - Overcoming resistance to change

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Survey on resistance to changing policies in
 - a. The Tourism Sector
 - b. The IT Sector
2. Undertake a study to find out the various non financial incentives used to motivate employees
3. A study in job enrichment and factors contributing to absenteeism and employee turnover in the travel and tourism industry.
4. Analyze the characteristics and components of attitudes
5. Perform a study on the determinants of personality of a group of individuals
6. Analyze the organizational culture and climate in the tourism industry
7. Conduct a study on the reasons for attrition in the travel industry.

Books for Reference:

1. Stephen Robins - Organizational Behaviour
2. Keith Davis - Human Behaviour at work
3. Fred Luthons - Organizational Behaviour
4. Udai Pareek - Understanding Organizational Behaviour
5. Subha Rao - Organizational Behaviour
6. K. Ashwathappa - Organizational Behaviour

Semester V

Elective - I

C2 12 505 : INTERNATIONAL AIRFARES, TICKETING & EBT

(Electronic Booking Tool)

Objective:

- The topics gives an in-depth knowledge of geography to draw the travel plan, it also includes back hand fare calculation methods to understand the nature of a travelers requirement
- Practical experience of E-ticket booking and fulfilling various services related queries to prepare students as a professional in the Industry.

Module 1 - IATA Geography and Fare Level

6 Hrs

Physical World Geography - IATA Geography - IATA Areas and Sub-Areas - City, Country Code - Types of journey (One way, Round/Circle Trip, Round the world, Open Jaw) - Fare types and levels - Fare conversation and Rounding - Carrier Fares Selection

Module 2 - Fare Calculation

18 Hrs

Introduction to fare formula - **Understanding the parts of Journey** - Transfer, Stopover, No Stopover - OW Journey Calculation - EMA, EMS, HIP - Round/Circle Trip - **Special Fares** - Interpreting Special/Promotional fares rules and regulation.

Module 3 - E-Ticket and Reissuance

6 Hrs

Understanding and reading E-Ticket - Reissuance and Rerouting Procedures and rules - Consolidator Fares - Billing and Settlement Plan Procedures.

Module 4 - Computer Reservation Tool

30 Hrs

Computer Reservation System Galileo/Amadeus- Sign in/Sign off- Decoding and Encoding- Time Table-Availability-Booking File/PNR creation-Cancel an Itinerary-**Special Service Requirement**-Seat Request-Mileage Membership-Queues-Fares-Divide a booking file-Understand and issuance and reading e-ticket - General booking entries on Room and Hotel.

Skill Development:

(These activities are only indicative, the Faculty members can innovate)

1. Prepare Travel itinerary for various sub areas of the world.
2. Make a checklist of questions and information needed from passengers.
3. Make list of common passenger request and the standard codes needed to request them through a passenger's PNR.
4. Internship in the travel agency.

BOOKS FOR REFERENCE

- ❖ *Passenger Air Traffic – IATA*
- ❖ *IATA Foundation Book – IATA Montreal Canada*
- ❖ *Lonely Planet Publications*

Semester V

C2 12 506

TOUR MANAGER & TOUR OPERATIONS

Objective:

- This Course is designed to understand the various components which are vital in making a Tour Package and Skills required Escorting a Tour.
- The course is designed, planned and structured to cover all areas of Tour Components from Planning to costing of an Itinerary; hence it aims at giving a thorough Practical Knowledge & Skills required for a student to choose a career as Tour Manager, work in Travel Agencies, Tourism Boards and the Airline Industry.
- Customer Service is of prime importance in a Service Industry, the module is designed to equip a student in the same.

Module 1 – Introduction to Tour Manager

8 Hrs

Introduction to Tour Manager, Basic Structure of Tourism, **Different Types of Accommodation-Hotels, Motels, Rotels, Floatels, Different Modes** of Transport-Rail Transport, Water Transport, Air Transport, Road Transport.

Module 2 - Travel Essentials

4 Hrs

Industry Terminology & Definitions, Codes - 2 Letter Codes, 3 Letter Codes, 4 Letter Codes, Reservation & Message Codes, Miscellaneous Terminology & Definitions, Documentation-Passports, Visas, Health Documents, Travel Insurance.

Module 3 - **Role of a Tour Manager**

8 Hrs

Pre-Assignment, Enroute, Return, Customer Service - Different Types of Customers, Handling Customers on Tour, Customer Service Excellence.

Module 4 - Itinerary Planning & Costing

16 Hrs

Components of Itinerary, Flight Itinerary, Tour Itinerary, Costing of Tour Itinerary, Packaging of Tour Itinerary, Sample Itineraries. Inbound Travel Management, Departments of Travel, and Market Trends existing in Travel, **Development of Itineraries, Steps after Itinerary is finalized**, Guest Handling, and Organizing Special Events.

Module 5 - Tourism Destination

24 Hrs

Indian Tourism, History of Indian Tourism, Festivals of India, **Best Selling Programs, Things to know about a City**, Tourism Circuits. Destination Geography- USA & Canada, Europe & Middle East, Africa, Australia & New Zealand, South East Asia.

Skill Development:

1. Visit Various Tourism Boards and Prepare a Presentation.
2. Prepare a Tour itinerary keeping all points in mind required for a Tour.
3. Make a Presentation on Incredible India.
4. Visit Travel Agencies to gain information on operations of a Travel Agent

- and prepare a project report.
5. Arrange for a Guest Lecture from a Tour Manager.
 6. List down the formalities that a passenger has to go through in an Airport.

BOOKS FOR REFERENCE

- ❖ *Tourism Principles and Practices – A. K Bhatia*
- ❖ *The Management of Tourism- Lesley Pender, Richard Sharpley*
- ❖ *Tourism-Chris Cooper*
- ❖ *Lonely Planet Publications*

SEMESTER – VI

C2 12 601: TAXATION – II

Objective:

- The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.
- To enable students to be aware of the various indirect taxes applicable to the tourism industry

Module – 1: Capital Gains

15 Hrs

Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, cost of improvement, capital gains exempt from

tax, exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.

Module - 2: Income from Other Sources **10 Hrs**

General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module - 3: Deductions from Gross Total Income **8 Hrs**

(Provisions relating to individuals only) u/s 80 - Deduction in respect of certain payments and deduction in respect of certain incomes.

Module - 4: Set Off & Carry Forward and Set Off Of Losses **2 Hrs**

(Theory only)

Module - 5: Tax Liability of Individuals **7 Hrs**

Agricultural Income (including integration of Agricultural Income with Non - Agriculture Income).

Computation of total taxable income and tax liability of an individual.

INDIRECT TAXES

Module- 6: Introduction to Indirect taxes **8 Hrs**

Meaning of Indirect Tax - Types of Indirect Taxes - Rates of Service tax on taxable services - Abatements - Service Tax Registration Procedure - VAT -Luxury Tax - Entertainment Tax - Understanding broad structure of applicability in relation to the Tourism Industry.

Module- 7: Taxes Applicable to the Tourism Industry

10 Hrs

Service tax on Hotel, Lodging and Accommodation Services - Central Levy - the broad structure of applicability of service tax on short term accommodation services provided by Hotels, Lodges, Holiday Resorts, Guest Houses, Inns, etc - **Sales tax/ Value Added Tax - State Levy** - The applicability of VAT on supply of food, drinks, etc by Hotels, Lodges, Holiday Resorts, Guest Houses, Inns, etc - Availability of Sales Tax/ VAT benefits to the Tourism Industry - **State Excise - State Levy** - The determination of the scope of the state excise law on alcoholic consumptions - **Luxury Tax - State levy** - The areas of applicability of luxury tax in the state of Karnataka - The category of accommodation and entertainment events which are covered under luxury tax - **Mechanism to compute the luxury tax for hotels, resorts, etc.**

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Chart of capital gains index numbers
2. Table of rates of TDS
3. Filing of Income tax returns
4. List of enclosures for IT returns
5. Tax planning
6. Income tax officer and powers and functions;
7. CBDT - powers and functions;
8. Commissioner of Income Tax - powers and functions;
9. Types of assessment and rectification of mistakes;
10. Recovery of tax and refunds.

Books for Reference:

- ❖ B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- ❖ Bhagwathi Prasad: Direct Taxes - Law and Practice, Wishwa Prakashana.
- ❖ Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- ❖ Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- ❖ Dr. Mehrotra & Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
- ❖ Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxmann Publication.
- ❖ Gaur & Narang: Income Tax.

- ❖ V S Datey :Indirect Tax
- ❖ Bangar & Bangar : Indirect Tax

SEMESTER - VI

C2 12 602: OPERATION RESEARCH

Objective:

- To provide a good foundation in the basics of Operation Research and appreciation of its potential application in the travel industry for decision making.
- To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in tourism business.

Module - 1: Introduction to Operation Research

4 Hrs

Origin, Definitions, features, methodology, OR Models & Techniques, scope, limitations.

Module - 2: Introduction to Linear Programming

12 Hrs

Introduction - Construction of the LP Model - Graphical LP Solution - Solution of maximization and minimization model (problems relating to product mix, media selection, fund allocation, work-shift allocation)

Module -3: The Transportation Problem

16 Hrs

Definition of the Transportation model - the Transportation Method - Linear Programming Formulation of the Transportation Problem - Methods of finding Initial solution - North-West Corner Method - Least Cost Method - Vogel's Approximation Method - Test for Optimality - MODI Method -Economic Interpretation of U_i 's and V_j 's , (special cases on prohibited routes, unbalanced and maximization).

Module - 4: The Assignment Problem

10 Hrs

Introduction - Mathematical Statement of the problem - Solution Methods of Assignment Problem - Enumeration Method - Transportation Method - Hungarian Method- (problems on travelling sales-men and crew assignment problems).

Module - 5: Queuing Theory

6 Hrs

Introduction - Features - Service system - Components of queuing system - Different queuing models - Problems on single- Server queuing model only.

Module - 6: Simulation

12 Hrs

Meaning - Definition - Characteristics - Steps of simulation process - Basic probability concepts -Random numbers - Problems using Monte -Carlo technique.

Skill Development:

(These activities are only indicative, the faculty member can innovate)

1. Supply chain applications

2. Job assignment in travel industry.
3. Identifying the problems relating to tourism industry.

Books for Reference:

- ❖ Budnik, Frank S Dennis Mcleavey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.
- ❖ Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.
- ❖ Kalavathy S: Operation Research, Vikas Pub Co.
- ❖ Naray J K: Operation Research, Theory and applications, Mc Millan, New Delhi.
- ❖ Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.
- ❖ Sharma J K: Operation Research, Theory and Applications, Mc Millan, New Delhi.
- ❖ Srivastava V. K. etal: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.
- ❖ Taha Hamdy: Operations Research, Prentice Hall of India.

SEMESTER - VI

C2 12 603: Integrated Marketing Communication: An Advertising Perspective

Objective:

This marketing paper helps to evolve a student's creative thinking process and analyse various emerging trends of market place realities from a domestic and global perspective.

Module 1: Concept and Process of Integrated Marketing Communications (IMC) 10 Hrs

Introduction to IMC and the Communications Process: Evolution of IMC and reasons for its growth, IMC Planning Process, Role of IMC in Marketing Process-Elements of IMC - Advertising, Sales Promotion -Types, relationship between advertising and sales promotion, Publicity - Types and relationship between advertising and publicity, Personal

selling, Direct Marketing, Event Management, E-Commerce, Public Relations, Interactive Marketing

Module 2: Introduction to Advertising

6 Hrs

History of advertising, Advertising purpose and functions; Economic, social and ethical aspects of advertising. Advertising as a marketing tool Types of Advertising -Advertising as a communication process- Tourism and Leisure advertising- Building powerful tourism and leisure brands- Advertising destination brands- Relevance and future of Tourism advertising in India

Module 3: Advertising and Campaign Planning

10 Hrs

Marketing strategy and situation analysis; Advertising plan; Advertising objectives; AIDA and DAGMAR approach; Advertising campaign planning process.

Module 4: Creative Strategy & Advertising Budget

10 Hrs

The art of copywriting; Advertising Copy Testing; Creativity in communication; Motivational approaches; Types of appeals used in advertising; Advertising Budget Process.

Module 5: Advertising Media Strategy

12 Hrs

Role of Media; types of Media, their advantages and disadvantages; media planning , selection & scheduling strategies; Media Buying, Strategies and Execution, Social Media, types of social media ; Relevance of social media in the current scenario.

Module 6: Suppliers in IMC

6 Hrs

Hoarding Contractors/Printers etc, Ad. Agency- Departments of Ad. Agency, Client Servicing-client Agency relationship, Account Planning

Module 7: Evaluating Marketing Communication Programme

6 Hrs

Evaluating Marketing Communication Programme -Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects:

Advertising and Promotion Ethics, Advertising and Children, Social and Cultural Consequences of advertising, Criticism of advertising -- Stereotypes, Economic Effects of Advertising

Skill Development:

(These activities are only indicative, the Faculty members can innovate)

1. Draft a print ad copy with appropriate punch lines for an upcoming Tourism product.
2. Design effective criteria for choosing an endorser for a new entrant Amusement park. Discuss the importance of each in evaluation of potential candidates and how you would make the final decision.
3. Draft a questionnaire for an Italian ice cream outlet to analyze its customer feed back.
4. Analyze ambush marketing from any Recent Indian scenario and present the case study.
5. Visit an ad agency and analyze its functions and other working details.
6. Select any two print ads aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

Books for Reference:

- ❖ Integrated Marketing Communications – Kenneth Blown & Donald Bach
- ❖ PHI,2002
- ❖ Advertising and Promotions-Belch & Celch, Tata Mcgrew Hill 2001
- ❖ Integrated Marketing Communications – Duncon – TMH
- ❖ Bowee, Hill, Dowell, Wood: Advertising Excellence.
- ❖ Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.
- ❖ Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.
- ❖ David Ogilvy: Ogilvy on Advertising, Prion Publications, London.
- ❖ Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.
- ❖ Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.
- ❖ Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education.

SEMESTER – VI

C2 12 604: ENTREPRENEURSHIP DEVELOPMENT

Objective:

- This course gives an introduction to the basic concepts of enterprise building and equips the students with the skills and competency to create a successful enterprise.
- It also emphasizes the role and importance of business opportunities identification and assessment – business planning process and funding issues.

Module - 1: Introduction to Entrepreneurship

8 Hrs

Evolution of the concept of Entrepreneur - Growth of Entrepreneurship in India - Role of Entrepreneurship in Economic Development - Types of Entrepreneur - Entrepreneurship - Knowledge Entrepreneur - Social Entrepreneur. Women Entrepreneurs- profile and problems - Recent Trends and development - Entrepreneurial Competencies.

Module - 2: Commencement of a business enterprise

14 Hrs

Identification and selection of Business Opportunities - Procedures and Formalities for Starting up a venture - Location - Clearances and permits required - Formalities - Licensing and registration procedures - Types of start-up - Challenges and Pit-falls for a new Start up - Why new Ventures Fail - Venture Development Stages.

Module - 3: Financial Aspects, Ownership Structure and Legal Issues

14 Hrs

Financial Aspects: Sources of Capital - Personal fund - Debt v/s Equity - Bank Loan - Venture Capital - Angel investing.

Ownership Structure: Sole proprietorship - Partnership - Joint venture - Corporations - Franchising. Challenges facing family owned businesses.

Legal Issues Concerning New Ventures: Patents - Copyrights - Trademarks and Bankruptcy.

Module - 4: Business Model and Business Plan (BP)

12 Hrs

Business Models - Meaning, Types and purpose of business models, Meaning and Need for a BP - Scope and Value for a BP - Who should write the plan? - Presenting and writing the business plan - Financial Aspect-Marketing Aspect-HR aspect-Social Aspect-Technical aspect- - Why some business plans fail. Evaluation of the plan by potential lenders and investors

Module - 5: Assistance for Entrepreneurs and Global Opportunities

12 Hrs

Sources of financial and non-financial support for SSI entrepreneurs - Institutional support and taxation benefits - International environment - Methods of going International - Entering international marketplace - Types of documents required for Export oriented business and Travel agencies.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
3. List out and analyze the profiles of any three new age Entrepreneurs.
4. Visit the DIC and make list of the various existing institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
5. Arrange for a guest lecture by an entrepreneur of your choice.
6. Analyze the scope of Angel Investing and Venture Capital in India.

Books for Reference:

- ❖ Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.
- ❖ Donald F. Kuratko & Richard M. Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomson South Western Publications.
- ❖ Dr. Sudhir Sharma, Balraj Singh & Sandeep Singhal: Entrepreneurship Development, Wisdom Publications, New Delhi.
- ❖ Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, 1975.
- ❖ Mark. J. Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.
- ❖ P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.
- ❖ Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd: Entrepreneurship, Sixth edition, Tata McGraw Hill Publications.
- ❖ S. S. Khanka: Entrepreneurship Development, S. Chand Publications.
- ❖ S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.
- ❖ Udai Pareek & T. V. Rao: Developing Entrepreneurship.

SEMESTER VI

Elective - III

C2 12 605

INTERNATIONAL AIRLINE MANAGEMENT

Objective:

This Topic gives the student knowledge about the aviation industry, Airport procedures and facilities including passenger service in an Airport to start their career in Airport as an Airline ground staff or an Airport customer service executive.

Module 1-An Introduction - Aviation Industry

6 Hrs

History/Origin of Aviation Industry - Key Historical Milestones -Benefits and Challenges in this profession Various Job Opportunities - How airlines work? - Anatomy of an Airline - Requirements for being an Airline professional.

Module 2 - Understanding the Airport

5 Hrs

Importance of the Air Transportation Industry - Passengers preference towards Airlines - What is an Airport? - Physical Components of an Airport Terminal - Types of Airport Terminal - Safety and Security - New Techniques to enhance security for passengers - Airports across country with various advanced technologies - Foreign Exchange.

Module 3 - Airport Handling and Passenger Service

15 Hrs

Passenger Service - Introduction to Airport Handling - Definition and Nature Of Work - Procedure at Check-in counters - Segregation of passengers - Floor Walking - Quick check-in procedures - Lounge Management - Customer Assistance at the Airport - Boarding Gate - Manual / Automated check - Baggage Services - Types of Baggage Concept - Excess Baggage check - Importance of Tagging the Baggage - Ramp Service - Co-ordination with various Departments - Loading and Off-Loading - On-Time Performance - Arrivals - Handling Complaints / Queries - Follow-up of Lost/ Damaged Luggage - Basics of Load and Trim - Checklist for Flight Handling.

Module 4 - Types of Aircraft and facilities

13 Hrs

Aircraft Familiarization - Aircraft Layout /Seating - In-flight Service - Meal Services - Types of Meals - Classification of Services - Classes Of Travel - Aircraft Systems and Terminology - In-flight Announcement - Theory of Flight (Take Off and Landing).

Module 5 - Special Passenger Handling

3 Hrs

VIP/CIP Passenger Handling - Guest Relations Services - Unaccompanied minor - Significance of Documentation - Meals / Seating for UMNR - Expectant Mothers - Infants Handling - Group Travel - Pet in Cabin - Passengers requiring Medical Assistance.

Module 6 - Customer Service Management

11 Hrs

Co-ordination and Communication at work - Roles and Responsibilities - Flight Preparations - Introduction to Crew Resource Management (CRM) - Introduction to Customer Relationship Management - Importance of Customer Service - Techniques: Making Customers feel important - Handling Difficult Queries and Complaints - Managing Quality Control - Communication Guidelines.

Module 7 - Grooming

7 Hrs

Importance of grooming and self confidence - Good Grooming Practices - Personal Hygiene - Healthy Lifestyle - Personality Developments.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Airport field visit
2. Research the carrier loyalty programs presently available, list the participating national carrier program, list different levels, rewards and privileges available in each level.
3. Interview two Airline customer service professionals to determine strategies adopted by them to increase customer satisfaction.

Book for Reference:

- ❖ Travel and Tourism Management from IATA
- ❖ Travel & Tourism management from WTO
- ❖ Travel & Tourism management from west wind Aviation Academy, Arizona, USA.
- ❖ Lonely Planet Publications

Semester VI

Elective - IV

C2 12 606

AIR CARGO AND LOGISTICS MANAGEMENT

Objective:

SJCC/BCOM TT 2015-16

To provide the students knowledge about the Air Cargo agency operations, capacity of an aircraft load factor. Handling special cargos and related document for safe transport of goods.

MODULE 1 - Air Cargo Agency - An Introduction

8 Hrs

International Federation of Freight Forwarders Associations - Introduction - History and Organization - Objectives - **IATA Cargo Agent** - How to become an IATA Cargo agent - Rights and Obligation - Relation between Cargo Agent and the Airlines - Services - Consolidator - Rate Structure - Break Bulk Agent - Documents required for transportation by Air.

MODULE 2 - Aircraft Handling

15 Hrs

Aircraft Structure - Categories - Configuration - Aircraft Layout - Payload/Traffic Load - Weight/Volume Limitation - Aircraft handling facilities - **Cargo Terminal Facilities - Cargo booking procedure - Special Cargoes** (Dangerous goods/Live Animals/Valuable cargo/Perishable cargo/Wet Cargo/Human Remains)

MODULE 3 - Air Cargo Rating

20 Hrs

Rating systems - Air Cargo Tariff - Rounding (Currency/Weight/Size) - Volume weight - Chargeable weight - General Cargo Rates (GCR) - Specific Cargo Rates (SCR) - Class Rate - Lower charge in higher weight category - Valuation Charges - Airway bill

MODULE 4 - Introduction to Logistics and Supply chain Management

5 Hrs

Introduction to Logistics -Definitions of International Logistics, Reasons of Implementation of Logistics, Phases of Movement of Material, Concepts of Business Logistics - Introduction to Supply Chain Management, International Supply Chain.

MODULE 5 - Logistics Management

12 Hrs

Mode of Transport - Factors to be considered for choosing mode of transport, Transportation Infrastructure, Vessels Used in Ocean Shipping, Airfreight, **Export Documentation** - International Laws- International inventory issues, Factors that decide

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level of inventory, International packaging issues, Storage facilities, Special Trade Zones, Export Processing Zones and Economic Zones, Centralized Logistics management, Decentralized Logistics Management, Outsourcing Logistics, Logistics and Security, Logistics and Environment.

Skill Development:

1. List and analyze the shipper save by using the services of a consolidator and earn on the shipment?
2. List the Cargo terminal facilities including the storage in Bangalore Airport and compare this with London Airport. (any of the Airports in the country)
3. Analyze the different class levels and acceptance of Dangerous Goods.

Book Reference

- ❖ *Global Cargo Management: Concept, Typology, Law and Policy book description by Prem nath Dhar, Kanishka Pub*
- ❖ *Cargo Management: An International Perspective by Surabhi Srivastava Manoj Dixit, New Royal Book Company, UP*
- ❖ *Air Cargo tariff manual published by IATA*
- ❖ *IATA live animals regulation manuals published by IATA*
- ❖ *Lonely Planet Publication*

