

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru - 560 025

Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



Bachelor of Commerce - Honours (Travel & Tourism)

Semester III & IV

*Syllabus as per National Education Policy 2020
Curriculum Framework w.e.f., 2021-2022*

Academic Year 2022 - 2023

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The college management was later transferred to the Jesuits. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management, the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse Honours programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional-International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics, Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country. (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM - HONOURS PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
3. To sharpen the students' analytical and decision-making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

Salient Features of four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options

1. The regulations governing the four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic Year 2021-2022.
2. The Bachelor of Commerce Programme shall be structured in a semester mode with multiple exit options:

Certificate in Commerce	On the completion of First Year (<i>two semesters</i>)
Diploma in Commerce	On the completion of Second Year (<i>four semesters</i>)
Basic Bachelor Degree	On the completion of Third Year (<i>six semesters</i>)
Bachelor Degree with Honours	On the completion of Fourth Year (<i>eight semesters</i>)

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the *Doctoral Programme* in a relevant discipline.
4. The students who exit with Certification, Diploma or Basic Bachelor Degree

shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.

5. The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.
6. The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
7. A wide range of *Skill Enhancement Courses* are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of *Open Elective Courses* that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
9. Students can make a choice of a *specialization/elective* in the 3rd and the 4th year of the programme.

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME

The duration of the undergraduate degree programme is *four years* (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of *one* academic year (two-semester) with a *Certificate* in the discipline; *Diploma* after the study of *two* academic years (four Semesters) and *Basic Bachelor Degree* after the completion of *three* academic years (six Semesters). The successful completion of *Four-Year* undergraduate Programme would lead to *Bachelor Degree with Honours in the discipline*.

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

IV. ATTENDANCE

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

v. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

The category of courses and their descriptions are given in the following table:

Category of Courses	Objectives/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention

	to seek exposure beyond discipline/s of choice.
Project work/ Dissertation/ Internship/ Entrepreneurship	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
Certificate in Commerce	50
Diploma in Commerce	100
Basic Bachelor Degree	148
Bachelor Degree with Honours	190

*Credits are subject to change as per the NEP guidelines

VII. TEACHING & EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as

basic degree from a recognized university are only eligible to teach and to evaluate the courses including part - B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VIII. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous Internal assessment - CIA 1	20% marks
Continuous Internal assessment - CIA 2	20% marks
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- a) The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b) During the end of the semester, end semester examination shall be conducted by the college for each course. This, forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c) The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d) The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- e) The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f) There shall be no minimum in respect of the internal assessment marks.
- g) Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- Certificate in Business Commerce
- Diploma in Business Commerce
- Basic Bachelor's Degree in Business Commerce
- Bachelor's Degree with Honours in a Discipline

TRANSFER FOR ADMISSION

Transfer for admission is permissible only for odd semesters for students of other universities and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS

WITHIN THE UNIVERSITY

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

Outcome Based Education (OBE)
B.Com - Honours (Travel & Tourism)

Program Educational Objectives (PEO)

Our **B.Com (Travel & Tourism)** program will produce graduates who will:

PEO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development.

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.

PEO4: Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

Programme Outcomes (PO):

After the completion of the **B.Com (Travel & Tourism)** Programme, the student will be able to:

PO1: Disciplinary and Inter-disciplinary Knowledge

Demonstrate the **understanding** of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision Making Skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated Problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation.

PO4 Critical Thinking Skill

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems.

PO5 Creative Thinking Skill

Develops, implements and communicates new and worthwhile ideas using

both incremental and radical concepts to make a real and useful contribution to their work.

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy.

PO7 Leadership and Team Work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

PO8 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

PO9 Collaboration & Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

PO10 Self-directed and Life-long Learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

Programme Specific Outcomes (PSOs):

PO11 - Design/Develop Solutions

Design solutions for complex tourism related problems and develop processes that meet the requirements of the changing Travel & Tourism Industry.

PO12 - Developing Industry Related Expertise

Apply the discipline specific, particularly entrepreneurial skills required to establish a successful career in the fields of travel, tourism and hospitality.

B.COM - Honours (Travel & Tourism)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 3 Hrs/3 Cr	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 2 Hrs/2 Cr	-	Environmental Studies	-	Indian Constitution	-	-	-	-	
I	6 Cr	8 Cr	6 Cr	8 Cr	-	-	-	-	28
Part B: Core Courses									
Discipline Specific Core Course 4 Hrs/4 Cr	Financial Accounting	Corporate Accounting	Financial Management	Cost Accounting	Management Accounting	Banking & Insurance	Corporate Tax	Event Management & MICE Tourism	
	Principles of Management	Business & Company Law	Business Statistics	Human Resource Management	Income Tax I	Income Tax II	Entrepreneurial Development Practices	Quantitative Techniques	
	Fundamentals of Tourism	Geography and Transport in Travel Planning	Tourism Marketing	Travel Agency & Tour Operators	Air Fare & Ticketing	Air Cargo Management	Information Technology and Communication for Tourism & Hospitality	Tourism Analysis for Policy Decision Making	
Open Electives Course (OEC) 3 Hrs/ 3 Cr	Choice of Course	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	
Discipline Specific Elective 3 Hrs/3 Cr	-	-	-	-	Elective Paper	Elective Paper	Elective Paper	Elective Paper (Optional)	
	-	-	-	-	-	-	-	Elective Paper (Optional)	
SEC - SB 2 Cr	Digital Fluency	-	Artificial Intelligence	-	Choice of Course	Choice of Course	-	-	
VEC 3 Cr	-	-	-	-	Choice of course	Choice of course	Choice of course	Choice of course	
Research Methodology 3 Cr	-	-	-	-	-	-	Research Methodology	-	
Internship 2 Cr	-	-	-	-	Internship 1	Internship 2	-	-	
Research Project/Internship 6 Cr	-	-	-	-	-	-	-	Research Project/Internship (Optional)	
II	17 Cr	15 Cr	17 Cr	15 Cr	22 Cr	22 Cr	21 Cr	21 Cr	150
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Cr	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	Extension Activities 1 Cr	Extension Activities 1 Cr	-	-	
		Extracurricular Activities 1 Cr		Extracurricular Activities 1 Cr	Extracurricular Activities 1 Cr	Extracurricular Activities 1 Cr	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	2 Cr	2 Cr	-	-	12
Total	25 Cr	25 Cr	25 Cr	25 Cr	24 Cr	24 Cr	21 Cr	21 Cr	190
Exit Option	Certification in Commerce		Diploma in Commerce		Basic Bachelor Degree		Bachelor Degree with Honours		

Bachelor of Commerce (Travel & Tourism)
Semester Structure as per National Education Policy

SEMESTER III

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	C2 21 KN 301	Kannada						
	C2 21 HN 301	Hindi						
	C2 21 AE 301	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	C2 21 GE 301	General English						
3	C2 21 DC 301	Financial Management	DSC-4	3+1+2	60	40	100	4
4	C2 21 DC 302	Business Statistics	DSC-5	4+0+0	60	40	100	4
5	C2 21 DC 303	Tourism Marketing	DSC-6	4+0+0	60	40	100	4
6		Open Electives*	OEC-2	3+1+0	60	40	100	3
7	C2 21 SB 301	Artificial Intelligence in Accounting and Auditing	SEC-SB	1+0+2	25	25	50	2
8	UG 21 FC 301	Yoga	SEC-VB	1+0+2	-	50	50	2
SUB TOTAL (A)					390	310	700	25

*Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice

Bachelor of Commerce (Travel & Tourism)
Semester Structure as per National Education Policy

SEMESTER IV

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ES E	CI A	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	C2 21 KN 401	Kannada						
	C2 21 HN 401	Hindi						
	C2 21 AE 401	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	C2 21 GE 401	General English						
3	UG 21 CC 401	Indian Constitution	AECC	1+1+0	25	25	50	2
4	C2 21 DC 401	Cost Accounting	DSC-4	3+1+2	60	40	100	4
5	C2 21 DC 402	Human Resource Management	DSC-5	4+0+0	60	40	100	4
6	C2 21 DC 403	Travel Agency & Tour Operators	DSC-6	4+0+0	60	40	100	4
7		Open Electives*	OEC-2	3+1+0	60	40	100	3
8	UG 21 EA 401	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 401	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice

SEMESTER - III

C2 21 DC 301: FINANCIAL MANAGEMENT

COURSE OBJECTIVES

The course is devised with the aim to familiarise the students with the basic theories and practices of funding, allocating and managing the financial resources of a firm.

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

Finance Function – Aims of Finance Function – Financial Management - Goals of Financial Management - Financial Decisions - Importance of Sustainable Finance

Environmental, Social, Governance (ESG), Business ethics- integrity- security and information for finance managers - Use of technology in Finance

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

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

Module - 3: Financing Decisions-Capital Structure **10Hrs**

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

Module - 4: Investment Decisions **16Hrs**

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 **8Hrs**

Meaning-Types of dividend policies - Factors influencing dividend policy-Forms of dividends - Dividend relevance theories-Walter's Model and Gordon's Model. Dividend irrelevance theories - Modigliani Miller Model.

Module 6: Working Capital Management **10Hrs**

Working capital: Meaning - Concepts of working capital - Factors influencing Working Capital requirement - Components of working capital - Profitability/Liquidity tradeoff. Working Capital - Investment Policy - Financing Policy

Cash Management: Meaning - Importance - Factors affecting cash balances - Motives of holding cash - Objectives of cash management - Difficulties - 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.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe both theoretical and practical role of financial management in business corporations
2. Compute the cost of capital of specific sources of capital
3. Compute the problems in capital structure
4. Estimate the required return on projects of differing risk and evaluate different investment decision
5. Explain the various types of policies in dividend
6. Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

Books for Reference

- ❖ *M. Pandey: Financial Management, Vikas Publishers, NewDelhi.*
- ❖ *James C. Vanhorne: Financial Management.*
- ❖ *Khan & Jain: Financial Management, Tata Mcgraw Hill, NewDelhi.*
- ❖ *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 - II
C2 21 DC 302: BUSINESS STATISTICS

COURSE OBJECTIVES

The course aims to enable students to be adept at basic statistical concepts relating to Research Process.

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)

1. Conduct a survey on topic of your choice, collect data and analyse the averages using Excel.
2. Analysis of data by computing standard deviation and coefficient of variation.
3. Compare and analyse the correlation of the given two sets of data.
4. Construct Index Numbers from data collected through a survey.
5. Present the collected data in graphs and diagrams using Excel.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the scope of Statistics in research and Research process.

2. Examine the desirability of statistical tools of measures of central tendency and dispersion to solve the business problems
3. Examine the desirability of probability concept to issues in Business.
4. Use an appropriate test of hypothesis in accordance with the type of case chosen for analysis.
5. Interpret the solution out times series, correlation and Regression Analysis in the context of chosen research problem.
6. Present the data in the appropriate form of diagrams and Graphs

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.*
- ❖ *S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.*

SEMESTER III

C2 21 DC 303: TOURISM MARKETING

COURSE OBJECTIVES

The course aims to enable students to understand the elements and strategies of marketing relating to tourism industry and to expose them to the latest trends in tourism marketing.

Module 1: Tourism & Marketing

10 Hrs.

Introduction, Concept, Meaning, Definition of tourism & tourists, Motives behind travel, Typology of tourism, Market potentials of tourism industry & path ahead, TQM concept in tourism, Effects on industry, Roadmap, Quality circle, Tourism marketing - Overview, meaning, definition, features, objectives, importance - Marketing and Sustainable Tourism.

Module 2: Marketing Research & Behavioral Profile of Tourists

10 Hrs.

Marketing research - Meaning, objectives, importance of marketing, Research process, Applications, Limitations, Ethics. Users of Tourism services - Behavioral influences, user lifestyles, sagacity, behavior determinants model, Stimulus response model of behavior for tourism, Psych locomotion of tourists, Ethics and Sustainable Consumption.

Module 3: Tourism Market Segmentation, Target & Positioning

6 Hrs.

Market segmentation - Meaning, need, importance of segmentation, Bases, effectiveness, decision process. Segmenting, Targeting and positioning services effectively: Focus on competitive advantage in Tourism.

Module 4: Service Marketing in Tourism

14 Hrs.

Tourism products - Package tour, meaning, need for tourism product planning. Product management process - PLC, branding, formulating the tourism product mix. Pricing - Factors influencing, objectives, policies, strategies & different stages. Distribution: Meaning, Factors influencing distribution policy, Distribution chain, and Travel distribution system, Middlemen in tourism industry, Tour operator & travel agents, Travel guides. Channel decision in tourism industry. Place & Promotion concepts, strategies & implications in tourism industry. Physical evidence. Process. People involved in Service Delivery

Module 5: Integrated Marketing in Tourism

12 Hrs.

IMC, Communication process, Direct response marketing in tourism, word of mouth, personal selling, sales sequence, Tourism advertising, selection of media, tourism publicity, Public relations, sales promotion & its techniques, Tourism promotion strategy, elements of IMC, Recent trends in tourism marketing.

Module 6: Innovations in Tourism Industry

8 Hrs.

Concept of Technological Advancement. Impact of technology in tourism industry, emerging trends in Travel & Tourism Industry (IoT, Recognition Technology, Virtual Reality, Augmented Reality, Robotics, Artificial Intelligence & Big Data - Concepts, Benefits, Challenges & its Implications of each innovation). Concepts only

Skill Development

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

1. Choose a tourism product and analyse the stage of the product life cycle it is currently positioned in the market. Also compare with competitive products.
2. Strategise policies for development of a new product/service in tourism industry.
3. Prepare a report on the advertising strategy of a new product for its introduction in an international market and develop an Advertisement Copy for the same.
4. Analyse the Consumer Behavior for a product of your choice.
5. Prepare charts for distribution network for different products.
6. Market study related to tourism towards sustainability of the industry related to handling situations during pandemic like COVID-19.
7. Develop a business model to accommodate disaster management in the industry with flexibility.
8. Present on a New Tourism spot and marketing strategies to promote the same.
9. Evolve a plan to promote different types of tourism in under explored tourism spots in India and in foreign countries.

COURSE OUTCOMES

After completion of the course the students will be able to:

Describe the role of marketing manager and marketing in Tourism industry.

2. Illustrate the steps involved in marketing research process in evaluating the behavioral profile of tourists.
3. Plan for the steps involved in market segmentation, targeting and positioning for a hypothetical tourism product in the context of packaged tour.
4. Relate the tourism product, pricing & distribution strategies for a hypothetical tour plan in the capacity of Tour operator.
5. Examine the recent trends and process of the integrated Marketing communication in tourism and its effectiveness in tourism marketing.
6. Evaluate the applicability of recent trends and digital technologies and its implications in Travel & Tourism Industry.

Books for Reference

- ❖ *S.M. Jha, Tourism Marketing- Himalaya Publishing House.*
- ❖ *Philip Kotler, John T Bowen, James C Makens, Marketing for Hospitality and Tourism.*
- ❖ *Victor T C, T C Middleton, Jackie R R Clarke, Marketing in Travel and Tourism.*
- ❖ *M.R Dileep 2015 Tourism: Concepts, Theory and Practice, Kindle Edition I.K international publishing house*
- ❖ *Ishita Kirar & Mahesh Kumar Bairwa Rajat Gupta, Nishant Singh 2016, Hospitality & Tourism Management Kindle Edition, Kindle edition.*
- ❖ *Richard Sharpley - University of Central Lancashire, 2010 Travel and Tourism, UK - Sage Publication 2010.*
- ❖ *Williams J Stanton, Fundamentals of Marketing*

SEMESTER - III
C2 21 SB 301: ARTIFICIAL INTELLIGENCE IN ACCOUNTING AND
AUDITING

COURSE OBJECTIVES

The course enables the students to illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing and also evaluate the robotic automation process and its implication on assessment of risk and its reporting.

Module 1: Introduction to Artificial Intelligence

5 Hours

Meaning of Artificial Intelligence - Need and importance of AI in Accounting and Auditing, Origin of Artificial Intelligence - Applications of AI, Future of AI in Business/Accounting/Auditing - Challenges and Ethical considerations of AI

Module 2: Chatbots and Speech Recognition

7 Hours

Chatbots applications in Accounting and Auditing - Overview of IBM Watson in Auditing - Overview of Speech recognition software - Applications in Accounting and Auditing

Module 3: Robot Process Automation

8 Hours

Introduction - Automated Inherent Risk Assessment - Automating Internal Controls Assessment - Automated procedures - Reporting and Post-audit management - Intelligent Automation of Fraud Detection and Forensic Accounting

Module 4: Machine Learning in Accounting and Auditing

10 Hours

Machine Learning: Introduction to ML, Applications of ML, Cloud Accounting - Meaning, Types, Tools used in ML (RapidMiner), IoT: Introduction to IoT and its applications in Accounting/Auditing, Smart Analytics: Introduction, Need of Smart Analytics tool for Accounting/Auditing. Audit Software Overview and Features of audit software

COURSE OUTCOMES

After completion of the course the students should be able to:

1. Illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing
2. Choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case.
3. Evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting.
4. Examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.

BOOKS FOR REFERENCES

- Cory Ng and John Alarcon, Artificial Intelligence in Accounting, Publisher: Taylor & Francis Ltd, First Edition, December 2020, ISBN: 9780367431778.
- Al Naqvi, Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, Publisher : Wiley, USA, 1st edition, September 2020, ISBN-10 : 1119601886, ISBN-13 : 978-1119601883

SEMESTER IV
C2 21 DC 401: COST ACCOUNTING

COURSE OBJECTIVES

The course aims to familiarize students with adequate knowledge of basic cost concepts and costing techniques required for effective cost control.

Module - 1: Basic Cost Concepts and Classification **14 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 -- Cost centres (Meaning and purpose) - Cost units(Meaning and importance) - Cost accounting departments- Brief note on Cost Audit Records and Report Rules.

Social Responsibility in Performance and TBL

Meaning - Cost - Expenses - Losses - Classification of costs - Cost statement or cost sheet - Tender and quotation - Job and Batch Costing.

Module - 2: 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 with or without discount.

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 - 3: Labour Costs: Accounting and Control **10 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-Methods of remunerating labour - Time and piece rate system - Halsey and Rowan premium systems - Taylor and Merrick's differential piece rate system.

Module - 4: 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 producing departments (repeated

and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate.

Module - 5: Operating Costing

8 Hrs

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

Module-6: Reconciliation of Cost and Financial Accounts 8 Hrs

Need for reconciliation-Reasons for differences in profits-Problems on preparation of reconciliation statement and memorandum reconciliation accounts.

Skill Development

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

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

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Explain the Concepts, Methods and Techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
6. Compute statement showing the reconciliation of cost and financial accounts.

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 21 DC 402: HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES

The course is conceptualised to acquaint the students with the basic skills required in managing people in an organisation

Module - 1: Brief Introduction to Human Resources Management (HRM) 8 Hrs

HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department – HRM Governance

Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development 14 Hrs

HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP.

Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment.

Selection: Meaning and definition, significance, selection procedures,

Placement: Meaning and definition

Induction: Meaning, definition, process and importance.

Training & Development: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes - Difference between training & development.

Module - 3: Performance Appraisals and Career Management 10 Hrs

Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system - problems of performance appraisal.

Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre- requisites.

Succession planning: Meaning and importance, Differences in HRP and Succession Planning.

Employee Engagement: Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction.

Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition.

Module - 4: Compensation and Reward Management 8 Hrs

Job Evaluation: Meaning, Importance and Techniques.

Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.

Rewards: Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.

Module - 5: Human Resource Accounting & Auditing 8 Hrs

Human Resource Accounting: Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations.

Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.

Module 6 – Contemporary Human Resource Practices.

12 Hrs

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, Social media recruiting, and Candidate experience). Training & Development (Virtual mentorship, Experiential Learning, Learner centred E – Learning), Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards)

Remote working & Gig Economy: Benefits & Challenges

Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only)

Human Resource Value Chain (Concept only)

Ethics in Human Resource Management: Code of Employee Conduct, Green HRM, Effect of Green HRM Policies & Practices

Skill Development

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

- Chart out the methods of appraising employees of any (one) organization of your choice.
- Compare the HR policies of different companies in different sectors.
- Analyse welfare techniques for employees of different categories (Ex: Women, senior employees etc.).
- Draft the executive development plan of any company.
- Compare and contrast the different recruitment models in companies.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
4. Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.

5. Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.

6. Design an innovative business model or process integrated with emerging trends in HRM.

Books for Reference

- ❖ *C. B. Memoria: Personnel Management.*
- ❖ *David Bell: Personnel Management.*
- ❖ *David R Hampton: Modern Management issues and Ideas.*
- ❖ *Deepak Kumar Bhattacharya: Human Research Management*
- ❖ *K. Aswathappa: Human Resource & Personnel Management.*
- ❖ *K. K. Aheja: Personnel Management.*
- ❖ *Michael Porter: HRM and Human Relations.*
- ❖ *T. N. Chhabra& K. K. Aheja: Managing People at Work.*

SEMESTER IV

C2 21 DC 403: TRAVEL AGENCY & TOUR OPERATORS

COURSE OBJECTIVES

This course aims to equip students to understand the need for intermediaries in the tourism industry and their role as travel professionals.

Module 1: Role of Travel Agency and Tour Operation**6 Hrs.**

Travel agent, meaning and its importance - IATA accreditation - Setting up of travel agency-Functions of travel agency-Sources of income of a travel agency - Roles, functions, objectives and importance of - TAAI, TAFI, UFTAA, ASTA, PATA, IATO. Tour operator - Meaning, Types and Role of tour operators in growth of tourism industry- types of package tours

Responsible tour operations, eco, sustainable and green travel tour companies examples.

Module 2: Emerging Trends in Travel Agency**8 Hrs.**

Travel agent to travel consultant - changes in the commission system to net fares and its advantage for travel agency - Evolution of travel agent from Generalist to Specialist, Implant agency and their different methods of income - Selling Cycle - selling through e-mail, telephone, in- person and social media.

Module 3: Travel Essentials and Regulation**10 Hrs.**

Travel Terminology & Definition - 4-letter service codes, miscellaneous message codes. Travel document types, Passports (ECR & ECNR, machine readable, and e-passport), Visa, Currency (Cash, Pre-paid travel card, credit card) Health regulations, Customs (import & export regulation), Travel insurance. TIMATIC web-based search engine reference for passenger's travel requirement.

Module 4: Destination Geography**14 Hrs.**

Top 25 Destination by international arrivals - North America - USA and Canada; Europe-France, Spain, Italy, U.K, Turkey, Germany, Austria, Greece, Netherlands; Middle East - Saudi Arabia, United Arab Emirates, Jordan; Africa - Egypt, Kenya, South Africa; Asia - Thailand, Singapore, Malaysia, China, Japan, Macau; Australia and New Zealand.

Module 5: Tour Managers Roles and Responsibilities**10 Hrs.**

Effective tour management, assisting travelers, working with coach drivers, problem solving technique- Pre-Departure: briefing, duties and documents - Post Departure: duties, documents -Follow-up on customer request - Open door for next business opportunities.

Module 6: Tour Production, Costing and Promotion**12 Hrs.**

Tour Production - Selecting of Tour component - identifying benefit of tour - customizing individual tour - tour proposal and confirmation documents - Tour pricing - Tour promotion - Group travel and production - benefits for group traveler - Group sales process - Case Study

Skill Development

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

1. Analyze safety measure followed by Hoteliers amid Covid -19 pandemic in 2020.

2. Analyze the impact of Covid-19 and Lockdown on tour operators business in India.
3. Prepare a Tour itinerary keeping all points in mind required for a Tour.
4. Make a Presentation on Incredible India.
5. Visit Travel Agencies/ Tour operator to gain information on operations of a Travel Agent and prepare a project report.
6. Role play as Tour Guide to a destination of your choice within Bengaluru.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Illustrate the role and functions of travel agencies within the framework of respective Regulatory Bodies and tour operators in accordance with respective type of Package tour.
2. Compare and contrast non commission system and commission system of travel agents and its recent trends.
3. Examine the applicability and implications of rules and regulations applicable to Travel Agencies Travel documents and tour operators.
4. Select a minimum of two major tourism destinations for each country and highlight the importance of the same.
5. Design the role of tour manager with respect to tour itinerary plan taking all essential components of tour itinerary and execution of the same.
6. Prepare a cost of tour and cost of promotion of the same for a group of varying size, individual and customized itinerary taking all the components of package tour.

Books for Reference

- ❖ *Dr. Sampad Kumar Swain, Professor- Indira Gandhi National Tribal University, Amarkantak- Travel Agency and Tour Operations Management- Pondicherry University - Directorate of Distance Education*
- ❖ *Jagmohan Negi-Travel Agency and Tour Operations Concepts and Principles*
- ❖ *A.K Bhatia – Tourism Development, Principles and Practices*
- ❖ *Maneed Kumar – Tourism Today*
- ❖ *Travel and Tourism Management from IATA*
- ❖ *Travel & Tourism Management from WTO*
- ❖ *Travel & Tourism Management from West Wind Aviation Academy, Arizona, USA.*