

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 V & VI

Syllabus as per National Education Policy 2020

Curriculum Framework w.e.f., 2021-2022

Academic Year 2023 – 2024

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 and 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>)

***As per the current regulations, exit option is only after 6 semesters and 8 semesters.**

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-semesters) 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	51
Diploma in Commerce	101
Basic Bachelor Degree	149
Bachelor Degree with Honours	193

*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:

- The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- 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%.
- 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.
- The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- The internal assessment marks shall be submitted to the COE as per the date mentioned.
- There shall be no minimum in respect of the internal assessment marks.
- 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 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.
- The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.
- 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.
- 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 4 Hrs/3 Cr	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Course 4 Hrs/4 Cr	Financial Accounting	Corporate Accounting	Financial Management	Cost Accounting	Income Tax I	Income Tax II	Entrepreneurial Development Programme	Event Management & MICE Tourism	
	Principles of Management	Business & Company Law	Business Statistics	Human Resource Management	Management Accounting	Goods And Services Tax	Hospitality Management	Operations Research	
	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 for Policy Decision Making *	
	-	-	-	-	Banking & Insurance	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Cr	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 4 Hrs/3 Cr	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
	-	-	-	-	-	-	-	-	
SEC - SB 2 Hrs/2 Cr	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Cr	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Cr	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Cr/4 Cr	-	-	-	-	Field Visit 1 Cr	Corporate Internship 2 Cr	-	Internship * 4 Cr	
					Social Internship 2 Cr				
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155
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	-	-	-	-	
		Extracurricular Activities/ Association /Sports 1 Cr		Extracurricular Activities/ Association /Sports 1 Cr	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8
Total	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193

Note: Only students who secure 75% marks or 7.5 CGPA and above in the 1st six semesters may choose to undertake research in the 4th year.

**Those who opt for research will have one DSC with Research Proposal Formulation & Project.

*Other students will continue with the regular Core Courses and Internship.

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

SEMESTER V

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C2 21 DC 501	Income Tax I	DSC-1	4+0+0	60	40	100	4
2.	C2 21 DC 502	Management Accounting	DSC-2	4+0+0	60	40	100	4
3.	C2 21 DC 503	Air Fare & Ticketing	DSC-3	4+0+0	60	40	100	4
4.	C2 21 DC 504	Banking & Insurance	DSC-4	4+0+0	60	40	100	4
5.		Discipline Specific Elective - 1	DSE-1	3+0+1	60	40	100	3
6.		Vocational Enhancement Course - 1	VEC-1	3+0+1	60	40	100	3
7.	C2 21 SO 501	Social Internship	SEC-SB	0+0+1	-	25	25	1
8.	C2 21 FV 501	Field Visit	SEC-SB	0+0+1	-	25	25	1
SUB TOTAL (A)					360	290	650	24

*** As per Suggestive List

Bachelor of Commerce (Travel & Tourism)
Course Matrix as per National Education Policy
SEMESTER VI

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C2 21 DC 601	Income Tax II	DSC-1	4+0+0	60	40	100	4
2.	C2 21 DC 602	Goods and Services Tax	DSC-2	4+0+0	60	40	100	4
3.	C2 21 DC 603	Air Cargo Management	DSC-3	4+0+0	60	40	100	4
4.	C2 21 DC 604	Fundamentals of Research	DSC-4	4+0+0	60	40	100	4
5.		Discipline Specific Elective - 2	DSE-2	3+0+1	60	40	100	3
6.		Vocational Enhancement Course - 2	VEC-2	3+0+1	60	40	100	3
7.	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

*** As per Suggestive List

SEMESTER – V
C2 21 DC 501: INCOME TAX – I

COURSE OBJECTIVES

This course enables the students to understand the provisions of income tax and compute income from salary and house property of an individual assessee.

Module – 1: Introduction

6 Hrs

Brief history of Income Tax – Legal Frame work – Ethics in Taxation - Canons of Taxation–Finance Bill – Scheme of Income Tax, Income Tax Authorities- Income tax officer and powers and functions, CBDT- powers and functions ,Commissioner of Income Tax- powers and functions, Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

Module – 2: Important Definitions

10 Hrs

Definition: Assessee – Person – Assessment Year – Previous Year- Income – Gross Total Income – Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income)

Module 3: Revenue and Capital Items

2 hrs

Revenue and Capital (a) Receipts, (b) Expenditure and (c) Losses.

Module – 4: 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-5: Income from Salary

20 hrs

Income from Salary – Features of Salary Income – Basic Salary- Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module-6: Income from House Property

14 hrs

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.

Skill Development

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

1. Enumerate the process of obtaining a PAN card and obtain the same.
2. Filing of Income Tax Returns.
3. List the enclosures to be made along with IT returns (with reference to salary and H.P).

4. Preparation of Form-16.
5. Computation of Taxable income and Tax Liability.
6. Computation of perquisites Retirement benefits

Course Outcome

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

1. Explain the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
4. Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Compute income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Compute income from House property an Individual assessee after taking into consideration of deduction U/S 24.

Books for Reference

- ❖ Lal, B. B. - *Direct Taxes*, Konark Publisher
- ❖ Raman, B. S. - *Income Tax*
- ❖ Prasad, B. - *Direct Taxes – Law and Practice*, Wishwa Prakashana
- ❖ Pagare, D. - *Law and Practice of Income Tax*, Sultan Chand and Sons
- ❖ Ahuja, Dr. G. & Gupta, Dr. R. - *Income Tax*
- ❖ Dr. Mehrotra & Dr. Goyal, *Direct Taxes – Law and Practice*, Sahitya Bhavan Publication
- ❖ Singhania, Dr. V.K. - *Direct Taxes – Law and Practice*, Taxmann Publication

SEMESTER - V
C2 21 DC 502 - MANAGEMENT ACCOUNTING

COURSE OBJECTIVES

This course equips the students with various tools to analyse and interpret the company financial statements.

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. Analyse the impact of Covid 19 on the Process Accounts of an organization of your choice by preparing the Process Accounts pre, during & post Covid 19.
2. Collection of Financial Statements of any one organization for two years.
3. Calculate and Present ratios based on the above financial statement:
Profitability ratios – Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio and Liquid Ratio.
4. Draft an imaginary Management Report.

5. Prepare of trend charts of a company of your choice.

COURSE OUTCOMES

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

1. Illustrate the role of a Management Accountant in the present scenario.
2. Evaluate the financial statement analysis for strategic decision making of firm.
3. Examine the solvency, turnover/performance and Liquidity of a business by using live data.
4. Evaluate the magnitude and pattern of sources and Application of fund under different head of account
5. Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
6. Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs.

Books for Reference

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

SEMESTER - V
C2 21 DC 503 - AIRFARE & TICKETING

COURSE OBJECTIVES

This course enables students with the knowledge of Air Fare and its calculations along with equipping them to use Galileo, Air Fare Ticketing software.

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 (Revised)

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 and EMD (Specified and unspecified) – 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 member can innovate)

1. Prepare travel itinerary according to the travel sequences with various global indicators.
2. Prepare a checklist of questions for passengers, for best fare pricing.
3. Analyse and compare the different Airlines bundle fares to understand the pricing strategies.
4. Create air booking and issue e-ticket in Galileo (GDS).
5. Analyse the effects of airline pricing post covid 19.

COURSE OUTCOMES

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

1. Use knowledge of world geography to sell destinations and plan efficient customer itineraries
2. Compute Fare keeping in view of Understanding the parts of Journey- Transfer, Stopover, No Stopover - OW Journey Calculation- EMA, EMS, HIP – Round/ Circle Trip -Special Fares
3. Interpret the reading E-Ticket and EMD (Specified and unspecified) –

Consolidator Fares – Billing and Settlement Plan Procedures.

4. Use the Computer Reservation System Galileo/Amadeus- Sign in/ Sign off- Decoding and Encoding to interpret the Booking File/PNR creation-Cancel an Itinerary and reading of E ticket.

Books for Reference

- ❖ *Passenger Air Traffic Edition 2020, IATA/org publishing*
- ❖ *IATA Foundation in Travel and Tourism version 5.17, 2020/IATA/org publishing*
- ❖ *Annual Ticketing Hand Book 2021/IATA/org publishing*
- ❖ *Author Doris S Davidoff & Philip G Davidoff, Airfares and Ticketing - Pearson - 3rd edition*
- ❖ *Author S.K Gupta, International Airfare & Ticketing: Methods & Techniques - Udh .*
- ❖ *Author Prof. Dr. Jagmohan Negi, Air Travel Ticketing and Fare construction, Kanishka Publishing House.*

SEMESTER - V
C2 21 DC 503 - AIRFARE & TICKETING

COURSE OBJECTIVES

This course enables students with the knowledge of Air Fare and its calculations along with equipping them to use Galileo, Air Fare Ticketing software.

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 (Revised)

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 and EMD (Specified and unspecified) – 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 member can innovate)

1. Prepare travel itinerary according to the travel sequences with various global indicators.
2. Prepare a checklist of questions for passengers, for best fare pricing.
3. Analyse and compare the different Airlines bundle fares to understand the pricing strategies.
4. Create air booking and issue e-ticket in Galileo (GDS).
5. Analyse the effects of airline pricing post covid 19.

COURSE OUTCOMES

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

1. Use knowledge of world geography to sell destinations and
2. plan efficient customer itineraries

3. Compute Fare keeping in view of Understanding the parts of Journey- Transfer, Stopover, No Stopover - OW Journey Calculation- EMA, EMS, HIP - Round/Circle Trip -Special Fares
4. Interpret the reading E-Ticket and EMD (Specified and unspecified) - Consolidator Fares - Billing and Settlement Plan Procedures.
5. Use the Computer Reservation System Galileo/ Amadeus- Sign in/ Sign off- Decoding and Encoding to interpret the Booking File/PNR creation-Cancel an Itinerary and reading of E ticket.

Books for Reference

- ❖ *Passenger Air Traffic Edition 2020, IATA/org publishing*
- ❖ *IATA Foundation in Travel and Tourism version 5.17, 2020/IATA/org publishing*
- ❖ *Annual Ticketing Hand Book 2021/IATA/org publishing*
- ❖ *Author Doris S Davidoff & Philip G Davidoff, Airfares and Ticketing - Pearson - 3rd edition*
- ❖ *Author S.K Gupta, International Airfare & Ticketing: Methods & Techniques - Udh .*
- ❖ *Author Prof. Dr. Jagmohan Negi, Air Travel Ticketing and Fare construction, Kanishka Publishing House*

SEMESTER - VI
C2 21 DC 504 - BANKING & INSURANCE

COURSE OBJECTIVES

The course aims to familiarize students with the banking system and to give an overview from the Indian context and latest trends in banking.

Module – 1: Classification of Banks 8 Hrs.

Regulatory Authority – RBI Quantitative and qualitative credit control measures (in detail) Risk Management in Banking (Basel Accords)

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

Module – 2: Negotiable Instruments 10 Hrs.

Essential Characteristics of Negotiable Instruments, Its Types- Promissory note, Bills of Exchange, Cheque-(meaning and features), Travelers - cheque and its importance. Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

Module – 3: Role of a Banker 12 Hrs.

Paying & Collecting Banker- Their Duties - Precautions to be taken by a Paying banker, Suitable replies to dishonored cheques. Conversion by Collecting banker Principles of sound lending, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) - Non-Performing Assets.

Module – 4: Innovation in Banking 10 Hrs.

Internet banking - Mobile Banking - Total branch computerization - Centralized banking - Electronic fund transfer - RTGS - Electronic money - E-cheques. Card transactions (Types of Card), KYC. SWIFT, NEFT, IMPS, Payment Banks.

Module – 5: Introduction to Insurance 16 Hrs.

Evolution and features of insurance (life and general) – Principles of insurance- Classification of insurance-Life Insurance- Different plans of Life Insurance – 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.

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

Module – 6: Risk Management and Control 4 Hrs.

The concept of risk – Uncertainty -Types of risks – Underwriting- Meaning-process of underwriting of policies. Role of an Actuary In Insurance

Skill Development

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

1. Analyse the various retail banking products offered by visiting the websites of five different Commercial banks (three public and two private sector banks).
2. Create a record of sample forms collected from any retail bank for one asset product and one liability product offered by that bank.
3. Prepare a detailed report on the loan moratorium announced by RBI during the pandemic.
4. Present the role of 'bad bank' in India that was announced in the Union budget of 2021-22.
5. Prepare a comprehensive report on the claims procedure along with requirements for claiming insurance at the time of occurrence of the insured event.

COURSE OUTCOMES

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

1. Describes the role and functions of RBI and Commercial Banks in the banking structure of India
2. Compare and contrast pros and cons of each negotiable instruments
3. Illustrate the role and functions of a banker from the perspectives of customer and other banks
4. Examine the implications of digital innovations in banking in the context of Electronic Fund Transfer(EFT)
5. Compare and contrast the pros and cons of the insurance products offered under non-life policies
6. Illustrate the role actuary in insurance in the context of risk management and control

Books for Reference

- ❖ *Sundaram & Varshney, Theory & Practice of Banking, Sultan Chand & Sons*
- ❖ *Maheswari & Paul, Banking Theory and Law and Practice, Kalyani publishers*
- ❖ *Shekhar & Shekhar, Theory and Practice of Banking, Vikas publishing*
- ❖ *M.Y. Khan, Indian Financial System, McGraw Hill Education*
- ❖ *Indian Institute of Banking and Finance (IIBF)(2019). Principles and Practice of Banking (3rd edition), Macmillan.*
- ❖ *N. C. Gulati, Principles of Banking Management, Excel Books*

SEMESTER - VI
C2 21 DC 601 - INCOME TAX- II

COURSE OBJECTIVES

This course enables the students to compute taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Module - 1: Profits & Gains of Business or Profession **16 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.

Module - 2: Capital Gains **12 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 - 3: Income from Other Sources **12 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 - 4: 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 - 5: Carry forward and set off of Losses **2 Hrs.**

(Theory only).

Module - 6: Tax Liability of Individuals **10 Hrs.**

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

Skill Development

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

1. Create a chart of capital gains index numbers and prepare a table of rates of TDS
2. Conduct a survey among tax players to understand and analyze the implications of IT Provisions.
3. Develop the process of Income tax filing [considering extraordinary cases, ex.: extension of dates during pandemic]
4. Prepare list of enclosures required for IT filing
5. Apply Income tax provisions and creating a tax planning.

COURSE OUTCOMES

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

1. Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Compute gross total income of an Individual assessee after taking into account deduction u/s 80.
5. Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Books for Reference

- ❖ Lal, B. B. (2010). *Income tax*. Pearson Education India.
- ❖ Bhagwati, P. (1998). *Direct Taxes: Law and Practice: Income Tax Wealth Tax Gift Tax with Tax Planning Management*.
- ❖ Dinkar, P. (1992). *Law and Practice of Income Tax*.
- ❖ Ahuja, G., & Gupta, R. (2019). *Direct Taxes Law & Practice*. Wolters kluwer india Pvt Ltd.
- ❖ Mehrotra, D., & Goyal, D. (2015). *Direct Taxes–Law and Practice*. Sahitya Bhavan Publication.
- ❖ Singhania, V. K., & Singhania, J. (1999). *Direct Taxes Ready Reckoner*. Taxmann Publication.
- ❖ Gaur, V. P., & Narang, D. B. (1990). *Income Tax: Law and Practice*

SEMESTER - VI
C2 21 DC 602 GOODS AND SERVICES TAX

COURSE OBJECTIVE

The course is designed to expose the students to the various provisions of Goods and Services Act and enable students to compute goods and service tax liability as per the provisions.

Module 1: INTRODUCTION TO GST

10 Hrs

The concept of GST- The need for GST and the historical background of GST in India differences between the Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model) and benefits from implementation of GST, the significant amendments made in Constitution. GST Council- composition Power and Functions.

Module 2: PROCEDURE AND LEVY UNDER GST

20 Hrs

Important definitions, Registration under GST based on Turnover Limits. Special provisions for Casual taxable persons and Non-resident taxable persons. Time of supply, place of supply and value of supply, Levy and collection of CGST/SGST/IGST, Computation of Transaction value (simple problems), Tax liability on Mixed and Composite supply, Composition levy, Reverse Charge Mechanism (RCM), Exemptions from Tax, Tax Invoice, E-Way bill, Provisions relating to E-Commerce.

Module 3: INPUT TAX CREDIT:

14 Hrs

Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of Input tax credit Eligibility and conditions for taking ITC, Cross Utilization of ITC, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC. (Numerical Illustrations)

Module 4: PAYMENT OF TAXES AND FILING OF RETURNS:

10 Hrs

Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction, and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9) Mechanism of GST Network w.r.t Returns matching of invoices. GST Network: Structure, and Functions.

Module 5: GST AND TECHNOLOGY

6 Hrs

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

Skill Development:

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Show the flow chart of GST Suvidha Provider (GST).
3. Prepare chart showing rates of GST.
4. Prepare challans for payment of duty.
5. Prepare Tax invoice under the GST Act.
6. Prepare structure of GSTN and its working mechanism.
7. Prepare list of exempted goods/ services under GST.
8. Prepare organisation chart of GST Council.
9. Prepare the chart showing scheme of GST.
10. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
11. Procedure for registration
12. Furnishing of monthly returns.

BOOKS FOR REFERENCE

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.

SEMESTER - VI
C2 21 DC 603 - AIR CARGO MANAGEMENT

COURSE OBJECTIVES

This course enables students with an in-depth knowledge required to understand National and Inter National Air Cargo Industry along with the Cargo Automation.

Module - 1: Air Cargo Industry Introduction

6 Hrs.

Air Cargo History - Air Cargo terms and abbreviations - Objective of ICAO - Roles of National Aviation Authorities- FIATA aims and objective - Simplifying business of Air cargo - IATA/FIATA Dialogue - Other organizations - TIACA (International Air Cargo Association - GSF (Global Shippers Forum) objectives.

Module -2: Air Cargo Agency

10 Hrs.

IATA Cargo Agency: Nature of work - Agency approval procedures - Rights and Obligation - Relation between Cargo Agent and the Airlines - Agency operation: Selling transportation, Preparing shipment for transportation and other related services.- Consolidator: Services, benefits and its advantage on rate structure - Break Bulk Agents services - types of AWB

Module - 3: Airport cargo handling facility and Aircraft Structure

12 Hrs

Aircraft Structure: Categories, Configuration, and Aircraft Layout Payload/Traffic Load - Weight/Volume Limitation of various Aircraft - Bulk load limitation - Weight/Volume Maximum/floor limitation - Air craft handling facilities - Cargo Terminal Facilities : loading equipment's, Storage facilities.

Module - 4: Cargo Acceptance and Booking Procedure

12 Hrs.

Cargo acceptance procedures of Dangerous goods, Live Animals - Valuable cargo, Perishable cargo, Wet Cargo, Human Remains - Strongly smelling goods - Oversize and Heavy cargo - documentation Requirement - Packing - Mandatory and optional information Required by Airline - Other point to be observed for booking.

Module - 5: Air Cargo Rating

14 Hrs.

Introduction about Air Cargo Tariff (TACT) and its content - Types of Rate Structures in cargo rating - Rounding procedures for Currency, Weight and Size - determine Volume weight and Chargeable weight - General Cargo Rates (GCR) - Specific Cargo Rates (SCR) - Class Rate - Lower charge in higher weight category - Valuation Charges - Disbursement fees - Shippers letter of instruction (SLI) - Completing Airway bill

Module - 6: Cargo Automation

6 Hrs.

Administrative automation - Cargo communities system - Cargo Accounts settlement system (CASS) - Elements of cargo automation - E-freight - Benefits and scope - E-AWB - Future of Automation in Air Cargo industry.

Skill Development

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

1. Analyze how the Consignee save by using the services of a consolidator and earn on the shipment.
2. Prepare a report on the Cargo terminal facilities including the storage in Bangalore Airport and compare this with London Airport. (any of the Airport in the city)

3. Analyze the different class levels and acceptance of Dangerous Goods.
4. Analyze various cargo carrying aircraft equipment type and compare with other.
5. Interview a freight forwarder to know the restrictions in handling the goods while airline acceptance post covid 19.

COURSE OUTCOMES

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

1. Explain the role of National Aviation Authorities and national level and International level regulatory and self-regulatory bodies associated with Air Cargo Industry
2. Illustrate the role of Air Cargo Agency within the purview of the regulatory framework of International Federation of Freight Forwarders Associations and IATA Cargo Agent.
3. Relate the Aircraft structure and its compatibility with Airport cargo handling facility
4. Examine basics of Air Cargo rating system to justify the rates of Air way Bill in relation with Tariff, Weight Volume and Value.
5. Illustrate the steps involved in documentation and booking Procedure in connection with transport of goods of special nature by Air.
6. Justify the use and applicability of air cargo automation with well-integrated elements of air cargo automation

Books for Reference

- ❖ *Global Cargo Management: Concept, Typology, Law and Policy book description by Premnath 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 IAT*

SEMESTER VI
C2 21 DC 604: FUNDAMENTALS OF RESEARCH

COURSE OBJECTIVE

This course enables the students with the basic knowledge of research, data collection and analysis

Module 1: Introduction to Research

8 hrs.

Meaning – Characteristics – Objectives – Significance – Scope – Types of Research – Research Methods vs. Research Methodology – Research Process – Criterion for a Good Research – Ethics in Research

Module 2: Research Design

6 hrs.

Meaning & Significance of Research Design – Concepts of Research Design – Classification of Research Design – Experimental Research Designs

Module 3: Sampling & Sampling Techniques

10 hrs.

Meaning – Census vs. Sampling – Characteristics of Good Sample – Advantages & Limitations of Sampling – Sampling Techniques: Probability & Non-Probability Sampling – Criteria for Selecting Sampling Techniques

Module 4: Collection of Data

12 hrs.

Meaning – Sources of Data – Primary Method of data collection: Schedule and Questionnaire Design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure – Interview & Survey Methods – Secondary method of data collection: Classification of secondary data – Qualitative method of data collection – Measurement and Scaling: Types of Scales – Classification of Scales: Single item vs. Multiple items Scales – Comparative vs. Non-comparative Scales – Criteria for Good Measurement

Module 5: Processing & Presentation of Data

10 hrs.

Processing of Data – Data Validation – Editing of Data – Coding – Classification & Tabulation of Data – Cross tabulation – Graphical Representation of Data – Presentation of Data using relevant Software

Module 6: Data Analysis

14 hrs.

Descriptive and Inferential Analysis – Mean, Median & Mode – Standard Deviation, Coefficient of Variation & Variance – Normal Distribution – Correlation – Testing the Significance of Correlation Coefficient – Regression – Simple Linear Regression Equation (application using case studies)

COURSE OUTCOMES

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

1. Describe the various types of research and the research process
2. Formulate the research design after critical review of literature
3. Choose an appropriate sampling technique for a given study
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Present the collected data in Excel after processing the same
6. Apply simple data analysis tools and interpret the results

Skill Development

1. Choose an area of interest, review a minimum of 10 literatures on the same and formulate a topic for prospective research.

2. Given a topic – collect data through primary and secondary sources.
3. Preparation of questionnaire using various scaling techniques.
4. For a given data, analyze data using various statistical tools.

Books for Reference

- ❖ *“Business Research Methods” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.*
- ❖ *“Methodology of Research in Social Sciences”- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.*
- ❖ *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach, Sage Publications, New Delhi.*
- ❖ *Research Methodology: Methods and Techniques” C. R. Kothari,2008. New Age International Publishers.*
- ❖ *“Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.*
- ❖ *Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.*