

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 I & II

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, 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-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.
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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:

- 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 pick 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 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Crs	9 Crs	6 Crs	9 Crs	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Crs	Financial Accounting	Corporate Accounting	Financial Management	Cost Accounting	Management Accounting	Goods And Services Tax	Entrepreneurial Development Programme	Event Management & MICE Tourism	
	Principles of Management	Economics of Tourism	Business & Company Law	Human Resource Management	Income Tax I	Income Tax II	Front Office Operations	Operation 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 Analysis for Policy Decision Making *	
	-	-	-	-	Banking & Insurance	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 3 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
SEC - SB 2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Crs	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Crs	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Crs/4 Crs	-	-	-	-	Social Internship - 1 Cr	Corporate Internship	-	Internship * 4 Crs	
					Field Visit - 1 Cr		-		
II	17 Crs	15 Crs	17 Crs	14 Crs	24 Crs	24 Crs	22 Crs	22 Crs	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Crs	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 Crs	2 Crs	2 Crs	2 Crs	-	-	-	-	8
Total	25 Crs	26 Crs	25 Crs	25 Crs	24 Crs	24 Crs	22 Crs	22 Crs	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 I

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	Language 1		AECC	3+1+0	60	40	100	3
	C2 21 KN 101	Kannada						
	C2 23 FK 101	Functional Kannada						
	C2 23 IK 101	Intermediate Kannada						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C2 21 GE 101	General English						
3.	C2 21 DC 101	Financial Accounting	DSC-1	3+1+2	60	40	100	4
4.	C2 21 DC 102	Principles of Management	DSC-2	4+0+0	60	40	100	4
5.	C2 21 DC 103	Fundamentals of Tourism	DSC-3	4+0+0	60	40	100	4
6.		Open Electives*	OEC-1	3+1+0	60	40	100	3
7.	C2 22 SB 101	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
8.	UG 21 FC 101	Psychological Wellbeing	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 II

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	Language 1		AECC	3+1+0	60	40	100	3
	C2 21 KN 201	Kannada						
	C2 21 HN 201	Hindi						
	C2 23 FK 201	Functional Kannada						
	C2 23 IK 201	Intermediate Kannada						
	C2 23 FH 201	Functional Hindi						
	C2 23 FN 201	French						
	C2 23 SH 201	Spanish						
	C2 23 GN 201	German						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C2 21 GE 201	General English						
3	UG 21 CC 201	Environmental Studies	AECC	3+0+0	30	20	50	3
4	C2 21 DC 201	Corporate Accounting	DSC-4	3+1+2	60	40	100	4
5	C2 22 DC 202	Economics of Tourism	DSC-5	4+0+0	60	40	100	4
6	C2 21 DC 203	Geography and Transport in Travel Planning	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 201	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 201	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	26

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

SEMESTER - I
C2 21 DC 101: FINANCIAL ACCOUNTING

COURSE OBJECTIVES

The course aims to equip the students with the conceptual knowledge and skills required to prepare and evaluate financial statements of different business organisations.

Module - 1: Conceptual Framework 10 Hrs

Introduction to IndAS, IFRS, Challenges in implementation, Role of an accountant. Concepts – Assets, Liabilities, Incomes, Expenditure and Equity for Sole-Proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation. Applicability of Ind AS – Voluntary adoption and Mandatory applicability – Phase I, II, III and IV.

Role of accountant – Ethical values – Integrity, Objectivity, Professional competence and care, confidentiality, Professional behaviour

Module - 2: Accounting Process 10 Hrs

Accounting Process – Journal (including transactions covering GST on purchases and sales), Ledger and Trial Balance - Rectification of Errors as per Ind AS 8 and 10.

Module - 3: Preparation and Presentation of Financial Statements 15 Hrs

Preparation of Financial statements - Profit & Loss statement and Balance Sheet - Treatment of Ongoing transactions - Goods withdrawn by proprietor, Goods lost by fire, Goods issued as free sample, Goods sent on consignment basis, Cash withdrawn by proprietor, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts, Depreciation, Commission payable before and after charging such commission (sole proprietor and Partnership Firm).

Module - 4: Introduction to Company Financial Statements 5 Hrs

Company Financial Statements – Objectives, Format of the presentation of Financial Statement as per Ind AS and the Companies Act 2013 (revised July 2019).

Module - 5: Preparation and Presentation of Cash Flow Statement 10 Hrs

Meaning of Cash flow, Types of Cash flow, Estimation of cash flow using various methods. (Simple problems only)

Module-6: Basic Financial Statement Analysis 10 Hrs

Ratio Analysis based on profits, Balance Sheet, Return on Capital Employed, Return on Investments, Earning per Share, Net Profit Ratio, Current Ratio, and Liquid Ratio. Trend Analysis.

Skill Development

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

1. Prepare financial statements for an imaginary company using Tally.
2. Analyse a company's published annual report which includes accounting policies and present a summary on performance and financial position.
3. Analyze a published financial statement of a company using various Ratios and interpret the results.
4. Compare the published income statement of a company of your choice before and after covid pandemic.

COURSE OUTCOMES

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

1. Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.
2. Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
4. Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
5. Prepare Cash flow statements as per old and new methods.
6. Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Books for Reference

- ❖ *Jain & Narang -Advanced Accounts- Kalyani Publications*
- ❖ *S.N. Maheshwari - Advanced Accounting – Sultan Chand*
- ❖ *Ashok Sehgal, Deepak Sehgal -Advanced accounting, Taxmann's*
- ❖ *Grewal -Advanced Accounts – Sultan Chand*
- ❖ *CA Anand Banka - Comprehensive guide to IND AS implementation- CCH Publications Wolters Kluvers*
- ❖ *IFRS and Ind AS publications issued by IASB and ICAI respectively*
- ❖ *M.C.Shukla -Advanced Accounts – Sultan Chand*

SEMESTER - I
C2 21 DC 102: PRINCIPLES OF MANAGEMENT

COURSE OBJECTIVES

The course content is designed with a view to acquaint students with the concepts and principles of management required for a successful business entity.

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

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

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

Module - 2: Planning, Forecasting and Decision Making
10 Hrs

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

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

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

Module-3: Organizing and Staffing
10 Hrs

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

Staffing: Nature and Process of Staffing.

Module - 4: Leadership, Directing and Controlling
10 Hrs

Leadership: Meaning – Leadership styles – Theories of leadership.

Directing: Meaning – Principles and techniques of directing.

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

Module - 5: Co-ordination and Motivation
12 Hrs

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

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

Module – 6: Business Ethics & Recent Trends in Management**6 Hrs**

Meaning–Need and importance – Principles of ethics – profits and ethics – Factors affecting ethical practices in Business – Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

Recent Trends in Management – Continuing digitization in the business world, Artificial Intelligence in various functions of management, importance of data and analytics in management.

Skill Development

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

1. Evaluate the concepts of Principles of Management laid down by Henry Fayol in different industries of your choice.
2. Examine the impact of strategic partnerships with market research firms.
3. Analyze the impact of expansion from product to channel & customer profitability analysis.
4. Prepare a report on Application of Predictive Accounting & Business Intelligence on Enterprise Performance Management.
5. Present the Seven C attributes shared by experts of Covid 19 pandemic in Harvard School Business Working Knowledge. Analyse these attributes and their applicability in the Indian Corporate Scenario.

COURSE OUTCOMES

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

1. Explain the principles of Management and role and skills of a Manager.
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

Books for Reference

- ❖ Koontz & O'Donnell, *Management-* McGraw-Hill new York

- ❖ *L M Prasad, Principles of management- Sultan Chand & Sons*
- ❖ *Rustum & Davar, Principles and practice of Management – Vikas Publishing House, Delhi*
- ❖ *S.V.S Murthy, Essentials of management.*
- ❖ *Sharma & Shashi K Guptha – Principles of Management-Kalyani publishing House*
- ❖ *Neeru Vasishth and Vibhuti Vasishth, Principles of Management Text & cases, 5th Edition. 2019. Taxman Publications.*
- ❖ *Stephen P. Robbins Mary Coulter Agna Fernandez, Management. 14th Edition 2019. Pearson Education.*
- ❖ *Pravin Durai, Principles of Management 2nd Edition, 2018, Pearson India.*
- ❖ *Hill Mcshane Principles of Management, 1st Edition. 2007, McGraw Hill.*

SEMESTER - I
C2 21 DC 103: FUNDAMENTALS OF TOURISM

COURSE OBJECTIVES

The course aims to provide students with an understanding of the various nuances of tourism industry, its history along with recent trends focusing on the Indian scenario.

Module 1: Introduction to the Tourism Industry **10 Hrs.**

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

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

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

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

Growth of tourism in India- Tourism policy of India: study about the plans and policies of the govt. of India for the development of tourism sector - And outline of L.K JHA committee 1963, national tourism policy 1982- National Action plan for tourism (NAPT) 1992 - Tourism and 5 Year Plan in India with special reference to 13th 5 year plan - Tourism in NITI Aayog

Module 4: Tourism Planning in India **6 Hrs.**

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

Sustainable Tourism - Definition, Impacts, Planning, Examples

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

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

Important tourism Circuits Golden triangle - Delhi, Agra and Jaipur, Southern triangle- Mahabalipuram, Kanchipuram and Madurai, Buddhist circuit - Lumbini, Bodhgaya, Sarnath and Kushinagpur and Greentriangle-Guwahati, Shillong and Kaziranga, Bhubaneswar, Puri-Konark

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

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

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

Module 6: Tourism Organizations: Inter-Governmental, National and International

12 Hrs.

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

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

Global code of Ethics for Tourism

Skill Development

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

1. Present a detailed report on the impact of Covid- 19 in tourism sector.
2. Chart out the growth of the Indian tourism industry.
3. Undertake a study on the various challenges facing the Indian tourism industry today.
4. Conduct a study of Indian Temple Architecture and popular Religious centers.
5. Collect information with regard to the different Indian Classical Dances.
6. Prepare a report on the performance of the Indian tourism industry over the last decade.
7. Identify contemporary challenges facing the global tourism industry.

COURSE OUTCOMES

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

1. Explain the core elements of tourism industry & the historical development and contemporary trends in the tourism industry.
2. Describe the emergence of modern tourism and Impacts of industrialization and Technological Advancements on tourism industry
3. Analyse the growth of tourism industry in India in the light of contemporary tourism policy changes in India
4. Illustrate the Impacts of planning in tourism and unplanned tourism development on a tourist destination.
5. Evaluate tourism and hospitality products are marketed both historically

and currently.

6. Pinpoint relevant industry stakeholders and institutional set ups & their roles in driving innovative tourism policy-making and decision-making processes strategically forwards.

Books for Reference

- ❖ *Leonard J Lickorish and Carson L Jenkins- An Introduction to tourism- Reed Educational and professional Publishing Ltd.*
- ❖ *Tourism operations & management – Sunetraroday, Archana Biwal, Vandana Joshi– Oxford publisher.*
- ❖ *John R. Walker, Josielyn T. Walker - Tourism concepts & practices – Pearson publisher*
- ❖ *A.K. Bhatia - Tourism Development Principles & Practices*
- ❖ *S.M. Jha - Tourism Marketing*
- ❖ *Vikash Choudhar - Business of Tourism*
- ❖ *Aacharya Ram- Tourism and Cultural Heritage of India.*
- ❖ *Dr. S. P. Basand- Sushema- Sonia and Chander Mohan- Tourism in the newmillennium - Challenges and Opportunities.*
- ❖ *Martin Mowforth and Ian Munt- Tourism and Sustainability.*
- ❖ *Shaloo Sharma- Indian Tourism- Policies and Programmes.*

SEMESTER - I
C2 22 SB 101: DIGITAL FLUENCY

COURSE OBJECTIVES:

The course is designed to familiarize the students with the fluency required for comprehending a digital environment and applications of database management system.

Module 1: Operating Systems

10 Hours

Operating Systems, types of operating systems, major functions of the operating systems, types of user interface, examples of operating systems: MS-DOS, Windows, Mac OS. Linux, Solaris, Android. Office automation tools: word processor, power point, and spread sheet.

Module 2: Computer Networks

10 Hours

Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers,

Module 3: Database Management System

10 Hours

Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

Skill Development:

1. Identifying the configuration of a computer system, laptop, and a mobile phone
2. Identifying the version and the configuration of the operating system of a computer, laptop, and a mobile phone
3. Identifying the network components like patch cord, switch, RJ 45 Jack, Socket and wireless router, creating a hotspot from a mobile phone, and allowing others to use the hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet
4. Creating an account in the Railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document.
5. Creating tables, creating tables, preparing power point slides, simple computation using spread sheet

COURSE OUTCOMES:

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

1. Explain the type of emerging technologies and potential cyber-attacks in the world of digital
2. Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing an example for the same

3. Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

BOOK FOR REFERENCE:

- ❖ Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1st Edition, Apress Publications, 2021
- ❖ S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
- ❖ Eric Downey, Fundamentals, Applications and Emerging Technologies, Createspace Independent Publications, 2017
- ❖ Chris Hackett, The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects Flexi bound, Weldon Owen, Illustrated edition, 2014

SEMESTER - I
UG 21 FC 101: PSYCHOLOGICAL WELL-BEING

COURSE OBJECTIVES:

This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional quotient and inter-personal skills.

Module 1 - Introduction

3 hours

Meaning of counseling – Myths and Facts related to counseling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles

Module 2 - Intra-personal and Inter-personal Awareness

10 hours

Meaning of self-esteem – Factors that influence self-esteem – Importance of self-esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self-esteem – How to improve self-esteem – Self-awareness activity

Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity

Meaning of relationships – Types of relationships – Healthy relationship dynamics – Personal Rights in a relationship – Components of a healthy relationship – Types of abuse in a relationship – Intimacy and understanding our needs – Boundaries

Module 3 - Understanding Emotions

4 hours

Meaning of emotions – Role of emotions in our lives – Beliefs regarding emotions – Harmful effects of suppressing emotions – Signs of emotional suppression – Handling emotions in a healthy manner – Self-assessment activity

Module 4 - Anger management

5 hours

Meaning of anger – Physical and Emotional symptoms of anger – Different ways that people express anger – Expression and experience of anger – What makes us angry and what it means when we're angry – Dealing with anger – Guided visualization and art activity

Module 5 - Managing Anxiety/Fear

4 hours

Meaning of fear – Types of fear – Physical and Emotional symptoms of fear – Different reactions to fear – Overcoming fear – Art work followed by group sharing activity

Module 6 - Dealing with Loss and Grief

4 hours

Understanding loss and grief – Form of loss – Stages of grief – Dangers of not grieving – Dealing with grief – Ways to help others in grief

COURSE OUTCOMES

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

1. Develop a better emotional quotient.
2. Formulate a healthier sense of self through self-awareness.
3. Build more meaningful relationships.
4. Display an improvement in inter-personal skills.
5. Modify thought and belief patterns.

SEMESTER II
UG 21 FC 201: ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

Module 1: Introduction to Environmental Studies: 2 Hrs

- Multidisciplinary nature of environmental studies.
- Scope and importance; Concept of sustainability and sustainable development.

Module 2: Ecosystems 6 Hrs

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Module 3: Natural Resources: Renewable and Non- Renewable Resources 7Hrs

- Land resources and land-use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (International & Inter-state).
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies

Module 4: Biodiversity and Conservation 8 Hrs

- Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots.
- India as a mega-biodiversity nation; Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Module 5: Environmental Pollution 7 Hrs

- Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution.
- Nuclear hazards and human health risks.
- Solid waste management, Control measures of urban and industrial waste.
- Pollution case studies.

Module 6: Environmental Policies and Practices 7 Hrs

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Module 7: Human Communities and the Environment 6 Hrs

- Human population growth: Impacts on environment, human health and welfare.

- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: Floods, Earthquake, Cyclones and Landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities).

Module 8: Field work (Any two)

2 Hrs

- Visit to an area to document environmental assets: river/forest/flora/fauna, etc.
- Visit to a local polluted site- urban/Rural/Industrial/ Agricultural.
- Study of common plants, insects, birds, and basic principles of identification.
- Study of simple ecosystems – pond, river, Delhi ridge, etc.

COURSE OUTCOME

Books for Reference:

- ❖ Bharucha, E. (2015). Textbook of Environmental Studies.
- ❖ Carson, R. (2002). Silent Spring. Houghton Mifflin Harcourt.
- ❖ Climate Change: Science and Politics. (2021). Centre Science and Environment, New Delhi.
- ❖ Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.
- ❖ Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.
- ❖ Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
- ❖ McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
- ❖ McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
- ❖ Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.
- ❖ Odum, E.P., Odum, H.T. & Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.
- ❖ Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science. Academic Press.
- ❖ Rajit Sengupta and Kiran Pandey. (2021). State of India's Environment 2021: In Figures. Centre Science and Environment.
- ❖ Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). Environment. 8th Edition. John Wiley & Sons.
- ❖ Rosencranz, A., Divan, S., & Noble, M. L. (2001). Environmental law and policy in India.
- ❖ Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
- ❖ Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- ❖ Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- ❖ Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.
- ❖ World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.

SEMESTER – II
C2 21 DC 201: CORPORATE ACCOUNTING

COURSE OBJECTIVES

The course is designed keeping in view the awareness level requirement of students with regard to Corporate Accounting concepts and techniques.

Module - 1: Preparation & Presentation of Financial Statements 20 Hrs

Preparation and Presentation of Financial Statements as per Ind AS Schedule III (Excluding Consolidated Financial Statement) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet. Treatment of Special Items – Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax, Dividends-Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax.

OECD – Principles of Corporate Governance – Six Principles - GRI -Sustainability reporting – in preparation and presentation of financial statements

Module - 2: Redemption of Preference Shares 10 Hrs

Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account, Basics of Buy Back of Shares.

Module - 3: Internal Reconstruction or Capital Reduction 10 Hrs

Meaning, Objective, Procedure, Form of Reduction, Reorganization through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability, Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.

Module - 4: Amalgamation 10 Hrs

Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of Buying company and Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany Owings,

Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.

Module – 5: Absorption and External Reconstruction

10 Hrs

Absorption and Reconstruction According to IndAS 103 & 110 -Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company, Calculation of Goodwill or Capital Reserve, Treatment of-Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.

Skill Development

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

1. Prepare the Depreciation Schedule II of Companies Act with imaginary figures.
2. Prepare a report for a case of mergers or acquisitions. State the reasons why the firms decided to do so and the benefits derived by both companies.
3. Analyse any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case – name of purchasing & selling companies, nature of merger/absorption and purchase consideration.
4. Analyse the impact of covid on published financial statements by comparing the statements before and after the pandemic.

COURSE OUTCOMES

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

1. Construct the financial statements of company as per the frame work of Ind AS.
2. Devise a plan for Redemption of Preference shares
3. Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.
4. Construct the Balance sheet after making necessary in connection with Amalgamation.
5. Construct the Balance sheet after making necessary in connection with Absorption and external reconstruction.

Books for Reference

- ❖ *S P Jain and K. L. Narang, Advanced Accounts, Kalyani Publications*
- ❖ *S.N.Maheshwari , Advanced Corporate Accounting*
- ❖ *A. Sehgal and D. Sehgal, Advanced accounting, Taxmann's*
- ❖ *Sanjeev Singhal & R. Shankaraiah, Manual of Financial accounting and reporting*
- ❖ *Shukla, Gupta and Grewal, Advanced Accountancy , Sultan Chand*

SEMESTER - II
C2 22 DC 202: ECONOMICS OF TOURISM

COURSE OBJECTIVES

The course aims to familiarize students with the fundamental concepts of Business Economics and its applicability and impact on the Tourism Sector.

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

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

Module - 2: Demand and Supply Analysis **8 Hrs**

Demand – Meaning, Factors influencing demand, methods of calculating, Tourism Demand – Meaning Types of tourism demand, Factors influencing tourism demand in India, Factors affecting International tourism demand, Indicator of effective tourism demand, measurement and problems in tourism demand.

Supply – Meaning, determinants - Tourism supply, common features of tourism products.

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

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

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

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

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

Meaning of market structure, Perfect competition, Monopoly, Monopolistic Competition, Duopoly and Oligopoly – Meaning – Features - Price and Output Determination.

Tourism pricing, objectives, factors, Pricing approaches – cost-based pricing, rate of return pricing, marginal pricing, backward pricing, market oriented pricing, following price leadership, customary pricing, flexible pricing, guaranteed pricing, trial and error pricing, premium pricing.

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

Business cycles – Meaning, Features and Phases of a business cycle. Impact of Business cycles on tourism. Fiscal and Monetary policy – meaning, objectives, Foreign Exchange–Exchange rate determination, Causes of changes in Exchange rate. Fixed and Flexible exchange rate- meaning, definition, advantages and disadvantages. Tourism as a multiplier effect in economy.

Impact of Tourism – Economic, Social and Environmental. PEST Analysis from the Tourism Perspective.

Skill Development

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

1. Draft diagrammatic representation of each aspect of the modules in a book under different chapters.
2. Select and discuss the case studies that will have impact on business decision-making in each chapter.
3. Choose a tourism product and apply price elasticity in real situation.
4. Choose a tourism product and apply price elasticity in real situation.
5. Present a diagram showing business cycles.

COURSE OUTCOMES

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

1. Describe the meaning and definition of Tourism Economics and its relationship with Tourism Business.
2. Evaluate the determinants that influence tourism demand and supply and its impact on contemporary tourism products.
3. Estimate demand of tourism by using qualitative and quantitative techniques of forecasting.
4. Examine the relationship between tourism cost and revenue in terms of (MC) and (MR) of both long run and short-run behavior.
5. Analyze the applicability and implication of tourism equilibrium pricing and output under each market structure.
6. Examine the influence of Fiscal and Monetary policy changes on macro-economic variables and Exchange rate under each phase of Business cycle

Books for Reference

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

SEMESTER - II
C2 21 DC 203: GEOGRAPHY AND TRANSPORT IN TRAVEL
PLANNING

COURSE OBJECTIVES

The course aims to provide students with an understanding of the interrelationship between tourism, geography of a place and the transport sector along with an insight into the various local and global destinations.

Module 1: Introduction to Travel Geography

4 Hrs

Definition and importance of geography - Cultural geography/Human geography
Physical geography - Political geography - Destination geography - Role of geography in transport system -- Origin and history of transport system (Air, Road, Rail and Water) - Sustainable Transport Management Practices

Module 2: Geography in travel Planning

4 Hrs

Definition—Planning the Itinerary - Basic steps involved in Planning Itineraries(PRIDE) - Resources of Planning Itineraries - Time zone - Greenwich Mean Time - Day light saving time - International Date - Planning travel based on climate and environmental effect (Air, Rail)

Eco-friendly travel destinations/green destinations around the world

Module 3: Indian Geography and Transport Linkage

12 Hrs

India location - States/union territories and its capital - Indian Mountains - Climatic features - Coastal area, major rivers, lake, deserts, beaches - Major attractions - Sanctuaries, cultural, historical and religious centers with their transport connectivity

- Major airports- UDAN scheme - Role of regional Airline - Road transport - NH connective - State buses Networks Indian Railway network - Luxury Trains and its routes - Inland waterways - Port and shipping.

Module 4: Karnataka Attractions and its Transport Connectivity

12 Hrs

Geographical view of Karnataka - Major historical places - Beaches - Hill Stations - National Parks - Wild Life Sanctuaries - Theme Parks - Role of KSTRC - Major International and Domestic Airports and its connectivity - Indian Railway networks from Karnataka - Important National Highways - Namma Metro.

Module 5: Travel Geography in North America and Europe

14 Hrs

Major attractions - North America (Canada, USA and Mexico) - South America (Argentina, Brazil and Peru) - Caribbean Islands - Europe (UK, Germany,

France, Spain, Italy and Switzerland) – Significant growth in Airline connective in USA - Major cruise Itinerary in North America and Caribbean – Inland water transports – Canal Linkages – Bus and Coaches (Greyhound & Red Coach) – Camper vans rentals-Rail network – High speed train (Thalys, Euro Train and TGV) in Europe – Rail passes for tourist.

Module 6: Travel Geography in Asia, Africa and Australia

14Hrs

Major attractions – Asia (China, Japan, Russia, Israel, UAE, Saudi Arabia, Singapore and Russia) – Africa (South Africa – Egypt – Kenya – Tanzania – Mauritius and Morocco) – Australia – Growth of transportation – Hindrance in the growth of transport in Africa – Major cruise destination and features in Asia Pacific – Importance and growth of Speed train in Asia – Asian Highway its connectivity – Ports in Australia – Air transport and growth of LCC and its roles.

Skill Development

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

1. Analyze the economic and social effects of the pandemic on destinations, businesses and tourist.
2. Visit to heritage sites in Karnataka and prepare an elaborate report.
3. Project on collecting information on Karnataka tourist destination and preparing brochures on any one of the circuits.
4. Plotting the world map based on tourist attractions.
5. Prepare a model of document (booking form) to preserve the travel, tour reservation for itineraries.
6. Analyze safety measure followed by Airlines and airports amid Covid -19 pandemic.
7. Analyze the impact of Covid-19 and Lockdown on transport business in the world.
8. Analyse the carrier and other transport loyalty program, list the participating national carrier program, list different levels, rewards and privileges available in each level.
9. Prepare a project on various types of railway passes around the world.
10. Prepare a report on global car rental polices.

COURSE OUTCOMES

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

1. Identify the interrelationship between geography of tourism and transport sector. Compare and contrast the benefits and challenges of Rail, Road, Water and Air means of Transportation and its indispensable role in tourism industry.
2. Explain the different time zones in physical geography and understand the

basic steps involved in Planning Itineraries.

3. Evaluate the components of Indian geography that creates the major tourist attractions Elucidate the tourist attractions and their geographical features with their transport connectivity.
4. Examine the role of department of tourism in Karnataka in promoting Historical places as major tourism destinations with their transport connectivity.
5. Examine the travel geography in North American and Europe and elucidate the tourist attractions and their geographical features with their transport connectivity.
6. Examine the travel geography of Asia, Africa and Australia and elucidate the tourist attractions and their geographical features with their transport connectivity and cruise destinations of the world.

Books for Reference

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