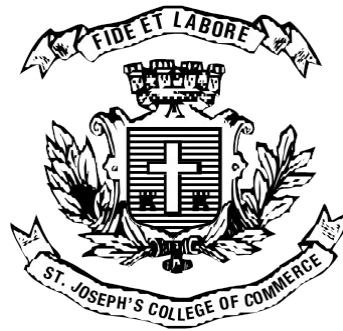


**St. Joseph's College of Commerce**  
(Autonomous)  
163, Brigade Road, Bengaluru - 560 025

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

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



**Bachelor of Commerce [Travel &  
Tourism]**  
**Semester I & II**  
*Syllabus as per State Education Policy 2024*  
*Curriculum Framework w.e.f., 2024-2025*  
**Academic Year 2024 - 2025**  
**Batch 2024**  
**Outcome Based Education (OBE): B.Com - (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 the 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**

Develop, implements and communicate 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**

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

**PO9 Collaboration**

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 the attainment of the goals.

**PO11 Design/Develop Solutions**

Design solutions for complex tourism-related problems and develop processes that meet the requirements of the changing Travel

**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 - TRAVEL & TOURISM  
COURSE STRUCTURE: CORE SUBJECTS**

## SEMESTER I

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
C2 24 MC 101	Financial Accounting	Major Core	4	4
C2 24 MC 102	Principles Of Management	Major Core	4	4
C2 24 MC 103	Fundamentals Of Tourism	Major Core	4	4
C2 24 MC 104	Economics Of Tourism	Major Core	4	4
C2 24 GE 101	Language 1	Language	3	3
	Language 2	Language	3	3
C2 24 KN 101	Kannada			
C2 24 HN 101	Hindi			
C2 24 AE 101	Additional English			
UG 24 FC 101	Psychological wellbeing	Compulsory course	2	2
<b>Total credits</b>				<b>24</b>

## SEMESTER - I

### C1 24 MC 101: FINANCIAL ACCOUNTING

SJCC/BCom-Travel & Tourism/1&2 Sem/2024-25/P-4

## **COURSE OBJECTIVE**

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

### **Module 1: Conceptual Framework**

**10 Hrs**

Introduction to Ind AS, IFRS, Challenges in implementation, Accounting Concepts - Accrual concept, Going Concern Concept, Business Entity Concept, Elements - 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 (Journal entry problems).

### **Module 3: Financial Statements**

**15 Hrs**

Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Adjustments for Ongoing transactions- Goods & cash withdrawn by proprietor, goods lost by fire, goods issued as free sample, 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: Company Financial Statements**

**5Hrs**

Company Financial Statements - Objectives, Format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date).

### **Module 5: Preparation and Presentation of Cash flow Statement**

**10Hrs**

Meaning of Cash flow, Classification of Activities - Operating, Investment and Financing (Simple problems on identification of activities under Indirect method).

### **Module 6: Basic Financial Statement Analysis**

**10Hrs**

Introduction to Ratios - Computation of ratios based on liquidity, Solvency, Activity & Profitability [problems based on calculation of ratios] – Trend Analysis

## **COURSE OUTCOMES**

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

1. Describe 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 (Amended till date).
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.

**Skill Development (These activities are only indicative, the faculty member can innovate) :**

1. Generate financial statements using Tally.
2. Prepare and present a summary on a company's published annual report which includes profitability analysis, financial position, cash position and accounting policies.
3. Compute the profitability ratios, turnover ratios and solvency ratios on the published financial statement of a company of your choice.
4. Compare and analyse the profitability ratios, solvency ratios between two companies using published financial statements.
5. Analyse a cash flow statement with from published annual report.

## **Books for Reference**

- S P Jain and K. L. Narang, Advanced Accounts, Kalyani Publications
- S.N. Maheswari, Advanced Accountancy, Vikas Publishers
- Ashok Sehgal and Deepak Sehgal, Advanced accounting, Taxmann's
- Shukla and Grewal, Advanced Accountancy, Sultan Chand
- CA Anand Banka, Comprehensive guide to IND AS implementation
- IFRS and Ind AS publications issued by IASB and ICAI respectively

**SEMESTER 1**  
**C1 24 MC 102: PRINCIPLES OF MANAGEMENT**

SJCC/BCom-Travel & Tourism/1&2 Sem/2024-25/P-7

**Objective:**

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

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

**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.

**Module 2: Planning Forecasting and Decision Making** **10Hrs**

**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 - Phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.

**Module 3: Organizing and Staffing** **10Hrs**

**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** **10Hrs**

**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** **12Hrs**

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

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



## **Module 6: Business Ethics**

**6 Hrs**

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

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

**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 innovative concepts of Principles of Management laid on Henry Fayol in different industries.
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. Application of Predictive accounting & business intelligence on Enterprise Performance Management.
5. Present the Seven C attributes shared by effective coronavirus leaders 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**

- Appaniah & Reddy, Essentials of Management.
- 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 Srinivasan & Chunawalla, Management Principles and Practice
- T. N. Duening & J.M. Ivancevich, Management, Principles and Guidelines, Biztantra Publications.
- Tripathi & Reddy, Principles of Management.
- Dr. M. Premavathy, Business Ethics, Srivishnu Publication.

## **SEMESTER - I**

### **C2 24 C 103: FUNDAMENTALS OF TOURISM**

#### **COURSE OBJECTIVE**

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** **12 Hours**

Tourism: Definition, meaning, nature and scope - Tourist, travellers, visitor, transit visitor and excursionist; Leisure, recreation and tourism and their Interrelationship; Components and elements of tourism; Intermediaries and suppliers; Types and typologies of tourism; Emerging Trends in tourism; Travel Motivators and Deterrents- Maslow's Hierarchy of needs Model and travel motivations; Push and Pull forces in tourism.

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

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 Infrastructure** **6 Hours**

Infrastructure in Tourism- Transportation- Accommodation- Food and Beverage- Attractions- Telecommunication- Essential Services – Types, Forms and Significance

**Module 4: Tourism Planning** **6 Hours**

Need for Planned Development- Planning process – Various Levels of planning: International, National, Regional, Destination and site level; Impacts of Tourism- Planned and unplanned -Economic, Environmental, Socio cultural, Political; Measures to regulate tourism impacts: Carrying Capacity, Visitor and Traffic Management, Environmental Impact Assessment, Sustainable Tourism Development, Responsible tourism, Tourism Legislations

**Module 5: Tourism Resources in India** **18 Hours**

Natural Resources: Major Mountains, Beaches; Major National Parks and Wildlife Sanctuaries, Rivers, Lakes, Deserts of India

Cultural and Heritage Resources: UNESCO World Heritage Sites; Historical Cities, Important Tourism Circuits, Temples and Religious Sites, Palaces and Forts, Museums and Art Galleries of India

Adventure and Wildlife Resources: Trekking and Mountaineering; Wildlife Safaris: Tiger reserves, Elephant sanctuaries, Bird sanctuaries, Water Sports of India

Culinary and Gastronomic Resources: Street Food, Regional Cuisine, Food Festivals of India

Wellness and Spiritual Resources: Yoga and Meditation, Ayurveda and Spa Retreats, Pilgrimage Sites, Spiritual Retreats

Rural and Eco-tourism Resources: Village Tourism, Agro-tourism and Eco camps

Urban and Modern Resources: Urban Landmarks, Shopping and Entertainment: Malls, markets, amusement parks; Tourism Festivals and Events

### **Module 6: Tourism Organizations**

**12 Hours**

Need for Tourism organisations- Different Levels of Tourism Organisations- International, National and Private organizations - Roles and Functions of International tourism organizations: UNWTO, WTTC, IATA, PATA, ICAO; Roles and Functions of National tourism Organizations: organizations NTO, ITDC, FHRAI, TAAI, TFCI.

### **Skill Development**

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

1. In groups, design a sustainable tourism project for a chosen destination in India. This project will focus on minimizing environmental impact, supporting local communities, and preserving cultural heritage. Students will present their project proposals, including feasibility studies and implementation plans.
2. Chart out the growth of the Indian tourism industry.
3. Create a digital marketing campaign for a specific tourist destination or travel service in India. They will develop content for social media platforms, design promotional materials, and analyze metrics to assess campaign effectiveness. This activity will enhance students' creativity, communication skills, and digital literacy..
4. Participate in a simulated crisis scenario, such as a natural disaster or security threat affecting a popular tourist destination. Working in teams, students will develop crisis management plans, coordinate response efforts, and communicate effectively with stakeholders. This activity will foster teamwork, decision-making, and leadership skills
- 5 Organize a tourism-related event, such as a cultural festival, eco-tourism workshop, or culinary tourism fair. Students will work collaboratively to plan logistics,

coordinate vendors, and promote the event to target audiences. This activity will enhance students' project management, organizational, and teamwork skills.

6. Undergo customer service training, simulating real-world scenarios encountered in tourism-related roles, such as hotel reception, tour guiding, or travel agency operations. They will learn effective communication techniques, problem-solving strategies, and conflict resolution skills to provide exceptional customer experiences.

7. Identify contemporary challenges facing the global tourism industry.

## **COURSE OUTCOMES**

1. Students will have a comprehensive understanding of the tourism industry, including its definition, scope, components, and emerging trends.
2. Students will gain insights into the historical development of tourism and its evolution through various ages.
3. Students will be able to identify and analyse different components of tourism infrastructure and their significance in facilitating tourism activities.
4. Students will develop an understanding of the importance of tourism planning and its role in managing and mitigating the impacts of tourism on various aspects.
5. Students will gain knowledge about the diverse tourism resources available in India, including natural, cultural, heritage, adventure, and wellness tourism.
6. Students will be familiar with different levels of tourism organizations and their roles in promoting and regulating the tourism industry at national and international levels.

## **Books for Reference**

1. "An Introduction to Tourism" by Leonard J Lickorish and Carson L Jenkins
2. "Tourism Operations & Management" by Sunetra Roy and Archana
3. "Tourism Concepts & Practices" by John R. Walker and Josielyn T. Walker
4. "Tourism Development: Principles & Practices" by A.K. Bhatia
5. "Tourism Marketing" by S.M. Jha
6. "Business of Tourism" by Vikash Choudhary
7. "Tourism and Cultural Heritage of India" by Acharya Ram
8. "Tourism in the New Millennium: Challenges and Opportunities" by Sushma Sonia and Chander Mohan

9. "Tourism and Sustainability" by Martin Mowforth and Ian Munt
10. "Indian Tourism: Policies and Programmes" by Shaloo Sharma
11. "Tourism Planning: Basics, Concepts and Methods" by Claire McCool, William R. Kay, and C. Michael Hall

## **SEMESTER I**

### **C2 24 MC 104: 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: Introduction to Economics of Tourism** **6Hrs**

Definition of Economics – Scarcity- Basic problems of an economy- how to produce, what to produce for whom to produce-. Micro economics and macroeconomics approaches to tourism.

**Module 2: Demand Analysis**  
**10Hrs**

Demand meaning- Demand for tourism products –Law of Demand- determinants of tourism demand, exception to the law of demand - elasticity of demand - price elasticity, cross elasticity and income elasticity. Demand forecasting -approaches - quantitative and qualitative methods, importance of tourism forecast.

**Module 3: Supply Tourism** **10Hrs**

Supply of Tourism Services- Characteristics- Factors influencing tourism supply- Cost of production – types of cost and their relationship in short and long run- Revenue- average, marginal and total revenue- Break-even Analysis

**Module 4: Market Structure and Price Determination** **12 Hrs**

Meaning of market Competition, Duopoly and Oligopoly – Meaning – Features - Price and Output Determination under perfect and imperfect market -Tourism pricing, objectives, factors, methods of pricing.

**Module 5: Inflation and Balance of payments** **12 Hrs**

Inflation-types and approaches, causes and effects of Inflation and employment. Balance of Payment Disequilibrium in Balance of Payment, Causes of disequilibrium in Balance of Payment, measures to correct disequilibrium in Balance of Payment.

**Module 6: Economic indicators and effect on tourism** **10 Hrs**

Business cycles-meaning-phases -cause – effect and measures – monetary policy instrument-fiscal policy and effect on tourism.

## **Skill Development**

1. Compare and contrast the use of micro and macro approaches to the study of tourism activities with specific examples of each
2. Choose a tourism product or service that interests you and conduct a survey to study the reasons why people visit that place by identify the demand factors.
3. Analyze the demand for four tourism service whose demand is influenced by seasons. Mention the activities firms carry out during off season.
4. Study and collect information of what factors influence tourism providers to choose a particular service. Relate it to supply side factors influencing tourism.
5. Identify a tourism service provider and study it in the context of competition with its competitors in terms services it provides. Relate it to the concept of product differentiation
6. Compare any two-tourism service provider in terms of price and study it in the context of price discrimination. On what basis do they offer discriminated prices.
7. Choose a particular region and assess the effect of tourism in that specific area in terms of economic activities like number of shops, hotels, restaurants, souvenir etc and the employment of local people.
8. Highlight the adverse effects of tourism on the environment of any two tourism places. Suggest sustainable tourism practices that can be implemented there.

## **Course Outcome:**

1. Gain a comprehensive understanding of the significance and relevance of studying the Economics of Tourism in the context of global economies, recognizing its role as a major contributor to economic development and sustainability.
2. Acquire a firm grasp of the fundamental economic principles underlying the tourism industry, including concepts of scarcity, resource allocation, and economic decision-making at both micro and macro levels.



3. Analyze the complex factors influencing tourism demand and supply, including their determinants and elasticities, thereby developing the ability to assess and forecast demand for tourism products using both quantitative and qualitative methods.
4. Develop proficiency in analyzing market structures and pricing strategies within the tourism industry, distinguishing between perfect competition, duopoly, oligopoly, and understanding the implications for pricing and output determination.
5. Evaluate the economic contribution of tourism to national economies, employment, income, and regional development, enabling students to assess its impact on economic indicators such as GDP, employment rates, and regional growth.
6. Recognize the importance of sustainable tourism planning and its economic implications, understanding the need to balance economic development with environmental conservation and community welfare to ensure long-term viability and growth of the tourism sector

#### **Suggested Readings (refer latest Editions available)**

1. Dwivedi, D. N. Microeconomics: Theory And Applications, Pearson Education.
2. Mehta, P.L. Managerial Economics, Sultan Chand New Delhi.
3. Metin, Kozak and Mugla Tourism Economics: Concepts and Practices. Nova Science  
[https://www.academia.edu/89619288/Tourism\\_economics\\_Concepts\\_and\\_practices?f\\_r=6275](https://www.academia.edu/89619288/Tourism_economics_Concepts_and_practices?f_r=6275)
4. Stabler Mike J., Andreas, P., M. Thea, S. The economics of tourism. Routledge Pub ,2<sup>nd</sup> edition.
5. "Tourism: Principles and Practice" by John Fletcher, Alan Fyall, David Gilbert, and Stephen Wanhill
6. "Tourism: A Modern Synthesis" by Stephen L. J. Smith and Margaret A. J. Smith
7. "Tourism Management: An Introduction" by Stephen J. Page
8. "Managing Tourism Crises: An International Perspective" by David Beirma