

# 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 - Honours (Travel & Tourism)

**Semester III & IV**

*Syllabus as per National Education Policy 2020*

*Curriculum Framework w.e.f., 2024-2025*

**Academic Year 2024 - 2025**

**Batch 2023**

## **St. Joseph's College of Commerce**

(An Autonomous Institution affiliated to Bengaluru City University)

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

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

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

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74<sup>th</sup> 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 - 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 Bachelor of Commerce Programme

The regulations governing the Bachelor of Commerce Programme with shall be applicable with effect from the Academic Year 2021-2022.

1. 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.
2. 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.
3. 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.
4. 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.
5. Students can make a choice of a *specialization/elective* in the 3<sup>rd</sup> and the 4<sup>th</sup> 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
<b>Languages</b>	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.
<b>Ability Enhancement Courses</b>	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.
<b>Skill Enhancement Courses</b>	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.
<b>Vocational Enhancement courses</b>	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.
<b>Foundation/ Discipline based Introductory Courses</b>	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
<b>Major Discipline Core Courses</b>	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.
<b>Major Discipline Elective Courses</b>	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.
<b>Open or Generic Elective Courses</b>	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
<b>Project work/ Dissertation/ Internship/ Entrepreneurship</b>	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.
<b>Extension Activities</b>	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.
<b>Extra/Co-curricular Activities</b>	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

## VI. CREDIT REQUIREMENT

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

<b>Exit Option</b>	<b>Minimum Credit Requirement*</b>
Certificate in Commerce	51
Diploma in Commerce	101
Basic Bachelor Degree	149

Bachelor Degree with Honours	193
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\*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.

<b>TOTAL MARKS FOR EACH COURSE</b>	<b>100%</b>
Continuous Internal assessment – CIA 1	20% marks
Continuous Internal assessment – CIA 2	20% marks
End Semester Examination (ESE)	60% marks

### EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

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

### MINIMUM FOR A PASS

- A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- The student who is passed in all the end semester examinations in the first attempt is eligible for rank

- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

### **CARRY OVER**

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

### **CLASSIFICATION OF SUCCESSFUL CANDIDATES**

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

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

### **TRANSFER FOR ADMISSION**

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

### **CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY**

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

### **CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES**

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

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



## **Program Educational Objectives (PEO)**

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

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

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

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

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

## **Programme Outcomes (PO):**

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

### **PO1: Disciplinary and Inter-disciplinary Knowledge**

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

### **PO2: Decision Making Skill**

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

### **PO3: Integrated Problem-solving and Research**

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

### **PO4 Critical Thinking Skill**

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

### **PO5 Creative Thinking Skill**

**Develops**, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

#### **PO6: Usage of Modern Technology and Tools**

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

#### **PO7 Leadership and Team Work**

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

#### **PO8 Ethical Conduct & Sustainability Practices**

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

#### **PO9 Collaboration & Networking Skill**

**Work** collaboratively and respectfully as members and leaders of diverse teams

#### **PO10 Self-directed and Life-Long Learning**

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

#### **Programme Specific Outcomes (PSOs):**

##### **PO11 - Design/Develop Solutions**

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

##### **PO12 - Developing Industry Related Expertise**

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

**B.COM - Honours (Travel & Tourism)**

**PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY**

Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
<b>Part A : Ability Enhancement Compulsory Courses</b>									
<b>Language</b> 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
<b>Compulsory Course</b> 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
<b>I</b>	6 Crs	9 Crs	6 Crs	9 Crs	-	-	-	-	<b>30</b>
<b>Part B: Core Courses</b>									
<b>Discipline Specific Core Courses</b> 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	-	-	
<b>Open Electives Course (OEC)</b> 3 Hrs/3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
<b>Discipline Specific Elective</b> 3 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
<b>SEC - SB</b> 2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
<b>VEC</b> 3 Crs	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
<b>Research Methodology</b> 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
<b>Research Proposal Formulation &amp; Project</b> 12 Crs	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
<b>Internship</b> 2 Crs/4 Crs	-	-	-	-	Social Internship - 1 Cr	Corporate Internship	-	Internship * 4 Crs	
					Field Visit - 1 Cr		-		
<b>II</b>	17 Crs	15 Crs	17 Crs	14 Crs	24 Crs	24 Crs	22 Crs	22 Crs	<b>155</b>
<b>Part C: Skill Enhancement Course - Value Based</b>									
<b>Foundation Course Extension and Extracurricular Activities</b> 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	-	-	-	-	
<b>III</b>	2 Crs	2 Crs	2 Crs	2 Crs	-	-	-	-	<b>8</b>
<b>Total</b>	25 Crs	26 Crs	25 Crs	25 Crs	24 Crs	24 Crs	22 Crs	22 Crs	<b>193</b>

**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 III**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	C2 21 KN 301	Kannada						
	C2 21 HN 301	Hindi						
	C2 21 AE 301	Additional English						
2.	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	C2 21 GE 301	General English						
3.	C2 21 DC 301	Financial Management	DSC-1	3+1+2	60	40	100	4
4.	C2 23 DC 302	Business & Company Law	DSC-2	4+0+0	60	40	100	4
5.	C2 21 DC 303	Tourism Marketing	DSC-3	4+0+0	60	40	100	4
6.		Open Electives*	OEC-1	3+1+0	60	40	100	3
7.	C2 21 SB 101	Artificial Intelligence	SEC-SB	1+0+2	30	20	50	2
8.	UG 21 FC 301	Yoga	SEC-VB	1+0+2	-	50	50	2
<b>SUB TOTAL (A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

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

**Bachelor of Commerce - (Travel & Tourism)**  
**Semester Structure as per National Education Policy**  
**SEMESTER IV**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	C2 21 KN 401	Kannada						
	C2 23 FK 401	Functional Kannada						
	C2 23 KK 401	Kannada Kali						
2.	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	C2 21 GE 401	General English						
3.	UG 21 CC 401	India & Indian Constitution	AECC	3+0+0	25	25	50	3
4.	C2 21 DC 401	Cost Accounting	DSC-4	3+1+2	60	40	100	4
5.	C2 21 DC 402	Human Resource Management	DSC-5	4+0+0	60	40	100	4
6.	C2 21 DC 403	Travel Agency & Tour Operators	DSC-6	4+0+0	60	40	100	4
7.	C2 21 SB 401	Financial Education & Investment Awareness	SEC-SB	1+0+2	25	25	50	2
8.	UG 21 EA 401	Extension Activities	SEC-VB	0+0+2	-	25	25	1
	UG 21 EC 401	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
<b>SUB TOTAL (A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

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

## SEMESTER - III

### C2 21 DC 301: FINANCIAL MANAGEMENT

#### COURSE OBJECTIVES

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

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

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

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

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

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

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

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

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

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

#### **Module - 5: Dividend Decisions 8Hrs**

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

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

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

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

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

Inventory Management: Meaning and Importance – Cost of holding inventory-Tools – EOQ – Fixing different inventory levels

- ABC analysis-FSN-VED-JIT-Periodic inventory valuation-Perpetual inventory valuation (concepts only).

### **Skill Development**

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

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

### **COURSE OUTCOMES**

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

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

### **Books for Reference**

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

## **SEMESTER - III**

### **C2 23 DC 302: BUSINESS AND COMPANY LAW**

## **COURSE OBJECTIVES**

The course is designed keeping in view the knowledge level requirement for mercantile laws and their redressal mechanisms.

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

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

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

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

### **Module 3: Law of Agency** **6 Hrs**

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

### **Module 4: Companies Act of 2013** **18 Hrs**

Definition - Characteristics and kinds of companies, Steps in formation of a company. Documents to commence business-Memorandum of Association, Articles of Association and Prospectus.  
Shares - kinds of shares, kinds of debentures - Directors-Appointment, Power, Duties and Liabilities of Directors. Meetings and Resolutions- Types of meetings. Auditor - Appointment, Rights and Liabilities of Auditors. Winding up of a company -Modes of winding up of a company

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

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

### **Module 6: Foreign Exchange Management Act 1999 & Cyber Laws1999**

**6 Hrs**

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

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

## **Skill Development**

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

1. Make a visit to the nearby Civil court, and present your observations of a case attended to the class.
2. Develop Mock Court scenario in the class to present a latest popular case from the consumer court.



3. Prepare and discuss the role and importance of Limited Liability Partnership in class.
4. Analyse the Insolvency and Bankruptcy Code 2016, Bare Acts.
5. Draft a “rent agreement incorporating all the essential features of a valid agreement.
6. Draft an agreement to repay a loan borrowed from a bank on installment basis.
7. Draft a complaint against unfair trade practice adopted by an imaginary businessman, to the consumer forum.
8. Draft Notice of Company Meetings – Annual – Special and Extra ordinary Board.

### **COURSE OUTCOMES**

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

1. Explain the scope of Business Law and its implication on various Business transactions and hierarchy of courts in India
2. Explain the legal framework of Indian Contract Act and its essentials for making a valid contract
3. Illustrate the legal framework of laws of Agency and its essentials for making valid Agency contract
4. Examine the provisions Indian Companies Act of 2013 relating to formation of companies, day to day affairs of company and its liquidation
5. Examine the provisions of consumer protection Act and its practice relating to consumer protection.
6. Examine the provisions of Foreign Exchange Management Act and its practice relating to Foreign exchange transaction between India and rest of world and the provisions of Cyber Laws 1999.

### **Books for Reference**

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

## **SEMESTER III**

### **C2 21 DC 303: TOURISM MARKETING**

#### **COURSE OBJECTIVES**

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

**Module 1: Tourism & Marketing** **10 Hrs.**

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

**Module 2: Marketing Research & Behavioral Profile of Tourists** **10 Hrs.**

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

**Module 3: Tourism Market Segmentation, Target & Positioning** **6 Hrs.**

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

**Module 4: Service Marketing in Tourism** **14 Hrs.**

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

**Module 5: Integrated Marketing in Tourism** **12 Hrs.**

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

**Module 6: Innovations in Tourism Industry** **8 Hrs.**

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

**Skill Development**

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

1. Choose a tourism product and analyse the stage of the product life cycle it is

currently positioned in the market. Also compare with competitive products.

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

## **COURSE OUTCOMES**

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

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

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

## **Books for Reference**

- ❖ *S.M. Jha, Tourism Marketing- Himalaya Publishing House.*
- ❖ *Philip Kotler, John T Bowen, James C Makens, Marketing for Hospitality and Tourism.*
- ❖ *Victor T C, T C Middleton, Jackie R R Clarke, Marketing in Travel and Tourism.*

- ❖ *M.R Dileep. Tourism: Concepts, Theory and Practice, Kindle Edition I.K international publishing house*
- ❖ *Ishita Kirar & Mahesh Kumar Bairwa Rajat Gupta, Nishant Singh , Hospitality & Tourism Management Kindle Edition, Kindle edition.*
- ❖ [Richard Sharpley](#) - *University of Central Lancashire, Travel and Tourism, UK - Sage Publication .*
- ❖ *Williams J Stanton, Fundamentals of Marketing*

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

**COURSE OBJECTIVES**

The course enables the students to illustrate the need and importance of applications of

Artificial Intelligence in accounting and auditing and also evaluate the robotic automation process and its implication on assessment of risk and its reporting.

**Module 1: Introduction to Artificial Intelligence** **5 Hours**

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

**Module 2: Chatbots and Speech Recognition** **7 Hours**

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

**Module 3: Robot Process Automation** **8 Hours**

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

**Module 4: Machine Learning in Accounting and Auditing** **10 Hours**

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

**COURSE OUTCOMES**

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

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

**BOOKS FOR REFERENCES**

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

**SEMESTER IV**

**UG 21 CC 401: INDIA & INDIAN CONSTITUTION**

**COURSE OBJECTIVE**

The purpose of the course is to help students to learn and explain the journey of

India as a republic. They will, through this paper learn to contextualise the depth of India as a nation with its diverse socio-political culture, its philosophical traditions, values and Ideals. It will give them knowledge to expound the breadth of freedom struggle in various parts of India, its significance in nation building and the sacrifices made both by its leaders and followers. It will help them to demonstrate their knowledge regarding the efforts made at working towards a constitution as India's conscience cherishing the values of Justice, Liberty, Equality and Fraternity. Consequently it will enable students to contextualise the powers and functions of various offices under the Constitution. It will help them determine the role and responsibilities of citizens as enshrined in the Constitution, offering insights in to the contributions of personalities like Gandhiji, Dr B.R.Ambedkar and Jawahar Lal Nehru, Bal Gangadhar Tilak, the values tolerance, equality of treatment, scientific secularism and swarajya and the processes of policymaking keeping national wellbeing in the forefront. This paper will enable students to illustrate how vibrant our Constitution is, how farsighted were its makers and how efficient are the various institutions that are functioning under

**Module 1: Background to the study of Indian Constitution** **15 Hrs**

**Philosophical and Political foundations of India** - Dharma and Danda, Buddhist, liberal (Raja Rammohun Roy) and Subaltern (Ranajit Guha)\* Colonial impact on Indian society,\*\* Nationalist perspective (Swamy Vivekananda and Sri Aurobindo).

**Political values and Ideals during freedom struggle** - Non Violence, Tolerance, Satyagraha and Swadeshi (Gandhi), Swarajya (Tilak), Integral Humanism (Deen Dayal Upadhyay) and Voluntarism (Vinoba Bhave).

**Political Contribution of Regional freedom struggle** - Kittur Rani Chennamma, Hardekar Manjappa, Madikeri Peasants, Halagali Bedas.

**Module 2: Constitutional Development and its Philosophy** **15 Hrs**

**Historical background of Constitutional development in India** - Developments between 1857 to 1952 (only Acts during this period must be taught), Composition and debates of Constituent Assembly (in brief), working of committees.

**Philosophy and features of Indian Constitution** - Preamble, Salient features, Constitutionalism, Dr B.R. Ambedkar and Nehru's contribution in the making of the Constitution.

**Working of the Constitution** - Fundamental Rights, Union-State and Inter-State Relations (Art. 263, Inter-State disputes and trade and commerce), important Amendments to the Constitution\*\*, Parliamentary Committees\* (Standing, Ad hoc and Departmental).

**Module 3: Constitutional Institutions and Citizen's role** **15 Hrs**

**Parliamentary and Constitutional Institutions** - Legislature (Upper and Lower house), Executive (composition and powers), Judiciary (High Court and Supreme Court, its composition and jurisdiction), Comptroller and Auditor General, Inter-State Council, Election Commission.

**Role and Responsibilities of Citizens under Indian Constitution** - Concept of Citizenship, Citizenship Amendment Act, Fundamental Duties, Right to Information Act, Civil Society.\*

**Goals and Policies of National Development enshrined in the Constitution** - Concept of National Development, Unity and Integrity of the nation, Goals of Educational Policies, Role of teachers and students in Nation Building.

### **COURSE OUTCOME**

Upon completion of this course students will be able to –

- Explain the philosophy and the structure of the Constitution.
- Measure the powers, functions and limitations of various offices under the Constitution.
- Demonstrate the values, ideals and the role of Constitution in a democratic India.

### **Books for Reference:**

- ❖ Aiyangar K.R. 1941. *“Ancient Indian Polity”*. Oriental Bokks Agency. Poona.
- ❖ Altekar A.S. 1949. *“State and Government in Ancient India”*. Motilal Banarsidass Chowk, Banaras
- ❖ Andre Beteille, 1965. *Caste,class, and Power*. Berkley: University of California Press.
- ❖ Arora & Mukherji, *Federalism in India, Origin and Developments*, Vikas Publishing House, New Delhi, 1992.
- ❖ Bhandarkar D.D. 1940. *“Some Aspects of Ancient Indian culture”*. University of Madras.
- ❖ Chandra Bipan. 1979. *“Nationalism and Colonialism in India”*. Orient, Lang.
- ❖ Constitution of India (Full Text), India.gov.in., National Portal of India, [https://www.India.gov.in/sites/upload\\_files/npi/files/coi\\_part\\_full.pdf](https://www.India.gov.in/sites/upload_files/npi/files/coi_part_full.pdf)
- ❖ D. C. Gupta, *Indian Government and Politics*, Vikas publishing House, New Delhi, 1975.
- ❖ Desai, A R. 2016. *Social Background of Indian Nationalism*. Los Angeles: Papular Prakashan.
- ❖ Durga Das Basu, *Introduction to the Constitution of India*, Gurgaon; LexisNexis, 2018 (23rd edn.)
- ❖ Gandhi, M.K. "Hind Swaraj", [http://www.mkgandhi.org/ebks/hind\\_swaraj.pdf](http://www.mkgandhi.org/ebks/hind_swaraj.pdf)
- ❖ Goshal U.N. 1923. *“History of Hindu Political Theory”*. Oxford University Press, Culcutta.
- ❖ Granville Austin, 2000. *The Indian Constitution: Cornerstone of a Nation*. Melbourne: Oxford University Press.
- ❖ Hanson and Douglas, 1972. *India`s Democracy*. New York City: W W Norton & Co Inc.
- ❖ Harish Ramaswamy and S. S. Patagundi(Ed.) 2007. *Karnataka- Government and Politics*. Delhi: Concept Publishing Company.
- ❖ J.N. Pandey, *The Constitutional Law of India*, Allahabad; Central Law Agency, 2018 (55<sup>th</sup> edn.)
- ❖ Jayaswal K.P. 1943. *“Hindu Polity”*. Bangalore Printing and Publishing Co. LTD, Bangalore.

- ❖ Johari J C 1974. Indian Government and Politics. New Delhi: Vishal Publications.
- ❖ K B Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu
  - Publications, 2015.
- ❖ K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.
- ❖ Kapoor, Kapil(Ed), 2005, Indian Knowledge System-Vol-1, New Delhi: D>K Printworld LTD.Political Science Syllabus wef 2021-22
- ❖ Kapoor, Kapil, 1994, Texts of the Oral Tradition, Language, Linguistics and Literature: The Indian Perspective. Delhi: Academic Foundation
- ❖ Kosambi D.D. 1965. "The Culture and Civilization of Ancient India and Historical Outline". Vikas Publishing House pvt. Ltd, Noida.
- ❖ Krishana Rao, M. & G.S. Halappa. 1962. History of Freedom Movement in Karnataka. Mysore: Government of Mysore.
- ❖ M.V. Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
- ❖ Nagel, Stuart, 2017, India's Development and Public Policy. UK: Routledge.
- ❖ P.M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
- ❖ Patham and Thomas Patham. 1986. "Political Thought in Modern India." Sage Publications, United State.
- ❖ Rajni Kothari, 1995. Caste in Indian Politics. Telangana: Orient Blackswan.
- ❖ Rghavendra Rao, K. 2000. Imagining Unimaginable Communities. Hampi: Prasranga, Kannada University.
- ❖ Bhargava, Rajeev. ed. 1998. Secularism and Its Critics, New Delhi: Oxford University Press.
- ❖ S. N. Jha, Indian Political System,: Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005.
- ❖ Said Edarard .1978. "Orientalism". Pantheon Books, USA.
- ❖ Sharma, R.S. 1991. "Early Indian Social and Political Thought and Institutions (Aspects of the Political Ideas and Institutions in Ancient India". Motilal Banarsidass, Delhi.

## SEMESTER IV

### C2 21 DC 401: COST ACCOUNTING

#### COURSE OBJECTIVES

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



**Module - 1: Basic Cost Concepts and Classification** **14 Hrs**

Meaning – Cost accounting – Cost accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting – Advantages of cost accounting– Methods of costing – Techniques (types) of costing -- Cost centres (Meaning and purpose) – Cost units(Meaning and importance) – Cost accounting departments–Brief note on Cost Audit Records and Report Rules.

Social Responsibility in Performance and TBL

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

**Module - 2: Material Control and Material Costing** **10 Hrs**

Materials–Concepts and objectives of material control– Organization for material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control - Calculations of Stock levels and EOQ with or without discount.

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

**Module - 3: Labour Costs: Accounting and Control** **10 Hrs**

Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover–Treatment of labour cost related items–Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick’s differential piece rate system.

**Module - 4: Overheads Distribution** **10 Hrs**

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

**Module - 5: Operating Costing** **8 Hrs**

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

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

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

### **Skill Development**

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

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

### **COURSE OUTCOMES**

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

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

### **Books for Reference**

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

**SEMESTER - IV**  
**C5 24 DC 402: HUMAN RESOURCES MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.

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

**8 Hrs.**

HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Moon lighting Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

**Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development 16 Hrs.**

HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment.

Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition

Induction: Meaning, definition, process and importance.

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience).

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

Training & Development (Virtual mentorship, Experiential Learning, Learner centred E -Learning

**Module - 3: Performance Appraisals and Career Management**

**12 Hrs.**

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

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

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

#### **Module 4 - Employee Engagement, Attrition and Retention**

**8 Hrs.**

Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction.

Separation - Concepts, Attrition: Meaning and reasons for Attrition, Merits and Demerits of Attrition.

Retention : Meaning, Merits, Strategies for retention.

#### **Module - 5: Compensation and Reward Management**

**8 Hrs.**

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

Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards)

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

#### **Module - 6: Human Resource Accounting & Auditing**

**8 Hrs.**

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

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

Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society

#### **Skill Development:**

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

1. Chart out the methods of appraising employees of any organization of your choice.
2. Select any two companies of your choice and understand and analyse their HR policies.
3. Observe and analyse any five welfare techniques for employees.
4. Draft the executive development plan of any company of your choice.
5. Complete a study of different recruitment models in companies.
6. Evaluate case studies on Ethical work practices, Whistle Blowing, Ethical policy framework, Ethical rules and regulations, Legal and ethical aspects.
7. Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)
8. Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

## **COURSE OUTCOMES:**

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

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization, training methods
3. Compare and contrast Performance appraisal system in the context of Career Planning and Development and succession planning
4. Evaluate the strategies to improve employee engagement, separation and retention.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.
6. Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

## **Books for Reference:**

Ahuja K. K, Personnel Management, Revised Edition, New Delhi, Kalyani Publisher.  
Amandeep Kaur, Punam Agarwal, Industrial Relations, Revised Edition, New Delhi, Kalyani Publishing.

Aswathappa K., Human Resource & Personnel Management; Revised Edition; New York; McGraw-Hill Education.

Chhabra T. N. & Ahuja K. K., Managing People at Work, latest Edition, New Delhi, Vanity Books.

David R Hampton, Modern Management issues and Ideas, Revised Edition, California, Dickenson Publishing Company.

Deepak Kumar Bhattacharya, Human Resource Management, Latest Edition, Kerala, Excel Books.

Memoria C. B., Personnel Management, latest Edition, Mumbai, Himalaya Publishing House.

Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing.

Shashi K. Gupta & Rosy Joshi, Human Resource Management, Revised Edition, Delhi, Kalyani Publishing.

## **SEMESTER IV**

### **C2 21 DC 403: TRAVEL AGENCY & TOUR OPERATORS**

## **COURSE OBJECTIVES**

This course aims to familiarize students with tourism industry and develop skills required for a travel professional.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Skill Development**

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

1. Analyze safety measure followed by Hoteliers amid Covid -19 pandemic in 2020.
2. Analyze the impact of Covid-19 and Lockdown on tour operators business in India.

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

### **COURSE OUTCOMES**

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

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

### **Books for Reference**

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

## **SEMESTER – IV**

### **C2 21 SB 401: FINANCIAL EDUCATION AND INVESTMENT AWARENESS**

#### **COURSE OBJECTIVES:**

The course is designed to enable the students with basic knowledge on trading and investment thus enhancing their financial literacy.

#### **Module 1: Foundations for Finance**

**11 hours**

**Introduction to Basic Concepts:** Understand the need for financial planning – basic

concepts – life goals and financial goals – format of a sample financial plan for a young adult.

**Economics:** Meaning – scope – key concepts influencing decision making both micro & macro.

**Banking in India:** Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

**Orientation to Financial Statements:** financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.

**Practical:**

- **Spreadsheet Modelling:** IF Function, SUM Function, AVERAGE Function, INDEX, MATCH and VLOOKUP Function, RANK Function, SUMPRODUCT Function, MAX & MIN Function, ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA), PRESENT VALUE Functions, FUTURE VALUE Functions, ANNUITY Functions, PERPETUITY Functions.

- **Statistical Functions in Excel**

- **Financial Statements in Excel**

## **Module 2: Investment Management**

**25 hours**

**Investment Goals:** Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools.

**Investment and Saving Alternatives for a Common Investor:** Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal.

**Stock Markets:** Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.

**Stock Selection:** Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.

**Stock Return and Risk:** Analysing risk and returns trade off- relationship-investment risk.

**Practical:**

- Administering Risk Tolerance Tool
- Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)
- Demonstration of Stock Trading
- Economy Analysis ([www.tradingeconomics.com](http://www.tradingeconomics.com))
- Industry Analysis ([www.ibef.org](http://www.ibef.org))
- Company Analysis ([www.valueresearchonline.com](http://www.valueresearchonline.com))
- Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)
- Demonstration of Technical Analysis and Exercises (NSE – TAME)
- Spreadsheet Modelling for calculating Stock Return, Risk and Beta



### **Module 3: Mutual Funds and Financial Planning Essentials**

**9 hours**

**Mutual Funds:** Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes.

Types of Mutual Fund Plans. Net Asset Value.

**Criteria for selection of Mutual Funds:** Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and  $r^2$

**Financial Planning:** Sample formats – Integrating all the concepts learnt with a personal financial plan.

**Giving and supporting:** Family support – charitable giving – Crowd sourcing for needs.

#### **Practical:**

- Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House ([www.amfiindia.in](http://www.amfiindia.in), [www.valueresearchonline.com](http://www.valueresearchonline.com))
- Exercises on Calculation of Net Asset Value
- Demonstration of Mutual Fund Fact Sheet
- Exercises on reading performance measures and selection of Mutual Funds
- Preparation of Financial Plan

### **COURSE OUTCOMES**

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

1. Explain the basic of financial decision making.
2. List out various saving and investment alternatives available for a common man and understand stock markets and stock selection
3. Explore the various mutual funds and the criteria for selection

#### **References**

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
  - a. Macroeconomics for Financial Markets
  - b. Financial Markets (Beginners Module)
  - c. Mutual Funds (Beginners Module)
  - d. Technical Analysis

#### **Books for Reference:**

- ❖ Prasanna Chandra, Financial Management, McGraw Hill Publication
- ❖ Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
- ❖ Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxman Publication.
- ❖ Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall

#### **Websites:**

1. [www.sebi.gov.in](http://www.sebi.gov.in)
2. [www.nseindia.com](http://www.nseindia.com)

3. [www.amfiindia.com](http://www.amfiindia.com)