

**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**

## **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 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 55th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2024 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

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

## **ABOUT THE DEPARTMENT**

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

## **OBJECTIVES OF THE B.COM PROGRAMME**

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

## **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.

## **DURATION OF THE PROGRAMME**

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce.

## **MEDIUM OF INSTRUCTION**

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination completely, either in English or in Kannada.

## **ATTENDANCE**

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

## **TEACHING AND EVALUATION**

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

## **ACADEMIC EVALUATION UNDER STATE EDUCATION POLICY (SEP) EFFECTIVE FROM ACADEMIC YEAR 2024-2025**

The academic evaluation of both undergraduate (UG) and postgraduate (PG) programmes consists of two components: Continuous Internal Assessment (Formative Assessment) and End-Semester Examination (Summative Assessment).

a. Assessment for UG Students under SEP will be as follows:

Type of Assessment	Assessment Component	Allotted Marks
Continuous Internal Assessment / Formative Assessment	CIA I (Test)	10 Marks
	CIA II (Skill-based Assessment)	10 Marks
	Mid-Term Exam	20 Marks
<b>Total</b>	40 marks (scaled down to 20 marks)	
End-Semester Examination / Summative Assessment	End-Semester Examination	80 Marks
<b>TOTAL</b>		<b>100 Marks</b>

**Additional Details:**

- **Mid-Term Exam:** The mid-term test covers at least 40-50% of the syllabus and has a duration of one hour.
- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes. These activities are robust and are conducted continuously throughout the semester.

**End-Semester Examination (ESE) under SEP - Rules and Attendance Requirement:**

- The total marks for the ESE are 80, with a duration of 3 hours under SEP.
- A minimum of 75% attendance in each course is required to be eligible to sit for the End-Semester Examinations (ESE).

**Attendance Requirement for Taking ESE:**

- The University Grants Commission (UGC) mandates a minimum of 75% attendance in each course to be eligible to write the End Semester Examinations (ESE). The college strictly adheres to this rule as required by the UGC.
- There is no provision for condonation of attendance under the UGC Act.

**CIA Improvement:**

- There is no provision for enhancing CIA marks for UG students once the semester ends. Therefore, students are advised to take all formative assessments seriously.

### **Absence during End Semester Examination:**

- If a student misses the End Semester Examination, they will be marked as "Absent" and will be required to take the supplementary examination for that course during the next available opportunity only.

### **Criteria for Passing and Classification:**

#### **Minimum for a Pass:**

1. **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
2. **Overall Pass Requirement:** The aggregate of Continuous Internal Assessment (CIA) and End Semester Examination (ESE) should also be a minimum of 40 percent. Out of 100 marks, a student must secure at least 40 marks in each course to qualify as passed.
3. **SGPA Calculation:** SGPA (Semester Grade Point Average) is calculated as

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

follows:

4. **SGPA Calculation Eligibility:** SGPA will be calculated only for students who have passed all courses, including graded courses, in the semester.
5. **CGPA Calculation:** CGPA (Cumulative Grade Point Average) is calculated

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

as follows:

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

SGPA and CGPA will be rounded off to two decimal places.

## Interpretation of SGPA/CGPA and Classification of Final Result for a UG Programme

### I. Classification of Successful Candidates

- **Grading System for Choice Based Credit System (CBCS):** The College adopts a ten-point grading system. The following are the modalities and operational details:

1. **Credits:** Credits are assigned to courses based on the following broad classification:

Courses category	Instruction Hours/week	Credits
Languages	3 Hours	3
Major Core	4 Hours	4
Compulsory courses	2 Hours	2
Skill Enhancement Courses	2 Hours	2

1. **Grade Points:** The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

### 2. Semester Grade Point Average (SGPA):

- The SGPA is calculated as the sum of the product of the credits and the grade points scored in all courses, divided by the total credits of Part A and Part B

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

in the semester.

- The minimum SGPA required for a pass is 4.00.
- If a student has not passed in a course or is absent, the SGPA is not assigned.

### 3. Cumulative Grade Point Average (CGPA):

- The CGPA is the weighted average of all the courses taken by a student across all six semesters of a programme.

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

- SGPA and CGPA will be rounded off to two decimal places.

### Interpretation of SGPA/CGPA and Classification of Final Result for a UG Programme:

Grade Points	% of marks	Grade	Result/Class Description
9.00-10.00	85 - 100	O	Outstanding
8.00-8.99	75 - 85	A+	First Class Exemplary
7.00-7.99	65 - 75	A	First Class Distinction
6.00-6.99	55 - 65	B+	First Class
5.50-5.99	50 - 55	B	High Second Class
5.00-5.49	45 - 50	C	Second Class
4.50 -4.99	40 - 45	P	Pass Class
Below 4.5	Below 40	RA	To Re-Appear

### Pattern of Question Paper under SEP

The question paper under SEP will include questions that assess both Lower Order Thinking Skills (LOTS) and Higher Order Thinking Skills (HOTS). The difficulty level of the question paper will be distributed as follows: 40% easy, 30% difficult, and 30% very challenging.

### ESE Question Paper Pattern:

- **Duration:** 3 Hours
- **Maximum Marks:** 80



The question paper will follow this model:

Section	Marks per Question	Number of Questions	Total Marks
Section A	2 marks	5 questions (out of 7)	10 Marks
Section B	5 marks	4 questions (out of 6)	20 Marks
Section C	12 marks	3 questions (out of 5)	36 Marks
Section D	14 marks	1 question (Case Study)	14 Marks
<b>Total</b>			<b>80 Marks</b>

### **Revaluation, Retotaling, and Improvement**

- Requests for **revaluation, retotaling, and photocopies of the answer book** for the End-Semester Examination (ESE) must be submitted to the Controller of Examination along with the prescribed fee within two weeks from the declaration of results.
- **Improvement** of Continuous Internal Assessment (CIA) marks is not possible after the completion of the particular semester.

### **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**

**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**

**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

**B. Com Travel & Tourism Course**  
**COURSE STRUCTURE**  
**CORE SUBJECTS**  
**SEMESTER - II**

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
C2 24 GE 201	Language 1	Language	3	3
	Language 2	Language	3	3
C2 24 KN 201	Kannada			
C2 24 HN 201	Hindi			
C2 24 AE 201	Additional English			
C2 24 MC 201	Corporate Accounting	Major Core	4	4
C2 24 MC 202	Business mathematics & statistics	Major Core	4	4
C2 24 MC 203	Geography and Transport in Travel Planning	Major Core	4	4
C2 24 MC 204	Tourism Marketing	Major Core	4	4
UG 24 SBXXX	MOOCs/ Certificate Courses	Skill Enhancement course		1
U 24 VBXXX	Extracurricular Activities	Value Based Activities		1
	Constitutional Values II	Compulsory course	2	2
<b>Total credits</b>				<b>26</b>

Department of Commerce Programme: BCom [Travel & Tourism]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C2 24 MC 201	CORPORATE ACCOUNTING	60	Theory	4	4
<b>Course Objectives:</b>	The course is designed keeping in view the awareness level requirement of students with regard to Corporate Accounting concepts and techniques.					
<b>Course Outcomes:</b>						<b>T Levels:</b>
CO1	Construct the financial statements of company as per the frame work of Ind AS.					T5
CO2	Devise a plan for Redemption of Preference shares					T5
CO3	Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.					T5
CO4	Construct the Balance sheet after making necessary in connection with Amalgamation.					T5
CO5	Construct the Balance sheet after making necessary in connection with Absorption and external re construction.					T5
CO6	Construct the financial statements of company as per the frame work of Ind AS.					T5
<b>Module 1</b>	<b>Preparation and Presentation of Financial Statements</b>					<b>20 Hours</b>
Preparation and Presentation of Financial Statements as per Ind AS Schedule III (Excluding Consolidated Financial Statement) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet. Treatment of Special Items - Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax, Dividends-Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax. OECD - Principles of Corporate Governance - Six principles (concept only) - GRI -Sustainability reporting in preparation and presentation of financial statements.						
<b>Module 2</b>	<b>Redemption of preference shares</b>					<b>10 Hours</b>
Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of						

redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account ,Basics of Buy Back of Shares.		
<b>Module 3</b>	<b>Internal Reconstruction or Capital Reduction</b>	<b>10 Hours</b>
Meaning, Objective, Procedure, Form of Reduction, Reorganisation through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability, Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.		
<b>Module 4</b>	<b>Amalgamation</b>	<b>10 Hours</b>
Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of buying company and Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.		
<b>Module 5</b>	<b>Absorption</b>	<b>6 Hours</b>
Absorption According to Ind AS 103 & 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company , Calculation of Goodwill or Capital Reserve , Treatment of – Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest , Issue of new shares to raise additional capital.		
<b>Module 6</b>	<b>External Reconstruction</b>	<b>4 Hours</b>
Reconstruction According to Ind AS 103 & 110. Meaning - Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); intercompany transactions (excluding inter-company share-holding).		
<b>Skill Development:</b>		
1	Prepare Schedule II of Companies – Treatment of depreciation	
2	Make a study of one case of mergers or acquisitions. State the reasons why the firms decided to do so.	
3	What benefits were derived by both companies?	
4	List any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case.	

5	Prepare Schedule II of Companies - Treatment of depreciation
6	Make a study of one case of mergers or acquisitions. State the reasons why the firms decided to do so.

**Book for Reference:**

1	<b>Maheshwari, S. N., &amp; Maheshwari, S. K. (2022).</b> <i>Corporate accounting</i> (5th ed.). Vikas Publishing House.
2	Jain, S. P., & Narang, K. L. (2008). <i>Advanced Accountancy</i> . Kalyani.
3	Sehgal, A., & Sehgal, D. <i>Advanced Accounting-I. Taxmann's Edition</i> , 3-316.
4	<b>Arora, M. N. (2022).</b> <i>Corporate accounting</i> (2nd ed.). Himalaya Publishing House.
5	Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2013). <i>Solutions To Problems In Advanced Accounts Volume-I</i> . S. Chand Publishing.
6	Maheshwari, S. N., & Maheshwari, S. K. (2001). <i>Advanced Accountancy Volume-I</i> . Vikas Publishing House.

**Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	H	L	H			L		L	M		M
CO2	M		H	H	L		L		L	M		M
CO3	M		H	H	L		L		L	M		M
CO4	M	H	L	H			L		L	M		M
CO5	M	H	L	H			L		L	M		M
CO6	M		H	H	L		L		L	M	L	M

Department of Commerce Programme: BCom [ Travel & Tourism]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C2 24 MC 102	BUSINESS MATHEMATICS AND STATISTICS	60 Hours	Practical	4	4
<b>Course Objectives:</b>	The course aims to enable students to adept at simple mathematical concepts for business and basic statistical concepts relating to research process.					
<b>Course Outcomes:</b>						<b>T Levels:</b>
CO1	Analyse the suitability and applicability of the basic concepts such as theory of equations, ratios, proportions, profit and loss, and their applications in managerial decision making.					T4
CO2	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.					T3
CO3	Illustrate the significance of statistics in analysing business problems.					T3
CO4	Employ the concept of measures of central tendency and dispersion for decision making.					T3
CO5	Apply the concept of Correlation and Regression to analyse the data.					T3
CO6	Analyse the time series data using moving averages and least square methods.					T4
<b>Module 1</b>	<b>Basic Mathematical Concepts</b>					<b>10 Hours</b>
Theory of equations -Linear, Quadratic, and system of Simultaneous linear equations - Application of concept of equations to business and commerce. Ratios and Proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound, and mixed proportions – applications. Percentage – profit & loss, and simple discount -Applications in business and commerce.						
<b>Module 2</b>	<b>Interest &amp; Annuities</b>					<b>12 Hours</b>
Concept of Time value of money – Simple Interest & Compound Interest- PV and FV of single principal amount, PV & FV of uneven series of interest rates (single principal amount),						

<p>doubling period (Rule of 72 &amp; Rule of 69), effective &amp; nominal rates of interest and depreciation.  Annuity - Annuity Immediate &amp; Annuity Due - FV of Annuity - Applications, PV of Annuity - Applications, Deferred Annuity, loan amortization table, PV of perpetuity, and Intra-year compounding and discounting.</p>		
<b>Module 3</b>	<b>Introduction to Statistics</b>	<b>8 Hours</b>
<p>Definition of Statistics, Characteristic of Statistics, Scope and Limitations of Statistics. Classification and Tabulation of Data.  Diagrammatic and Graphical representation of data using Excel.</p>		
<b>Module 4</b>	<b>Measures of Central Tendency and Dispersion</b>	<b>12 Hours</b>
<p>Central Tendency -Arithmetic Mean, Combined Mean, Weighted Mean, Median and Mode (Direct method only). Dispersion- Range, Quartile Deviation, Mean Deviation, Standard Deviation (Direct method only) and their Coefficients - Applications.</p>		
<b>Module 5</b>	<b>Correlation and Regression</b>	<b>8 Hours</b>
<p>Correlation: definition, scatter diagram, Karl Pearson's Coefficient of Correlation (Direct method only) and Spearman's Correlation Coefficient. Regression: Concept, simple linear regression analysis (Direct method only) - Applications.</p>		
<b>Module 6</b>	<b>Time series</b>	<b>4 Hours</b>
<p>Introduction to time series, Components of time series, Trend analysis by Moving Averages and Least Square Methods - Applications.</p>		
<b>Skill Development:</b>		
1	Preparation of Loan Amortization Table - EMI Calculation on Excel	
2	Preparation of Future value of Annuity Table on Excel.	
3	Correlation and Regression Analysis on Excel.	
4	Diagrammatic and Graphical representation of data using Excel.	
5	Trend Analysis of Stock Market data on Excel.	
6		
<b>Book for Reference:</b>		



1	<b>Akhilesh, K. B., &amp; Balasubrahmanyam, S. (2008).</b> <i>Mathematics and statistics for management</i> (1st ed.). Vikas Publishing House.
2	<b>Gupta, S. P., &amp; Gupta, M. (2022).</b> <i>Business mathematics and statistics</i> (3rd ed.). Sultan Chand & Sons.
3	<b>Mohan, R. (2021).</b> <i>Business mathematics</i> (1st ed.). Kalyani Publishers.
4	<b>Chaudhary, S. (2021).</b> <i>Business statistics</i> (2nd ed.). Himalaya Publishing House..
5	<b>Goon, A. M., Gupta, M. K., &amp; Dasgupta, B. (2021).</b> <i>Fundamentals of statistics</i> (9th ed.). The World Press.
6	<b>Dorai Raj. (2019).</b> <i>Business mathematics</i> . United Publishers.

**Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	L	M	L	H					M	
CO2	H	L	L	M	L	H					M	
CO3	H	L	L	M	L	H					M	
CO4	H	L	L	M		H				L	M	
CO5	H	L		M	L	H				L	M	
CO6	H		L	M	L	H				L	M	

Department of Commerce Programme: BCom [ Travel & Tourism]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C2 24 MC 203	GEOGRAPHY AND TRANSPORT IN TRAVEL PLANNING	60 Hours	Theory	4	4
<b>Course Objectives:</b>	The course aims to provide students with an understanding of the interrelationship between tourism, geography of a place and the transport sector along with an insight into the various local and global destinations.					
<b>Course Outcomes:</b>						<b>T Levels:</b>
<b>CO1</b>	Identify the interrelationship between geography of tourism and transport sector. Compare and contrast the benefits and challenges of Rail, Road, Water and Air means of Transportation and its indispensable role in tourism industry.					<b>T2</b>
<b>CO2</b>	Explain the different time zones in physical geography and understand the basic steps involved in Planning Itineraries.					<b>T2</b>
<b>CO3</b>	Examine the components of Indian geography that creates the major tourist attractions Elucidate the tourist attractions and their geographical features with their transport connectivity.					<b>T4</b>
<b>CO4</b>	Examine the role of department of tourism in Karnataka in promoting Historical places as major tourism destinations with their transport connectivity.					<b>T4</b>
<b>CO5</b>	Examine the travel geography in North American and Europe and elucidate the tourist attractions and their geographical features with their transport connectivity.					<b>T4</b>
<b>CO6</b>	Examine the travel geography of Asia, Africa and Australia and elucidate the tourist attractions and their geographical features with their transport connectivity and cruise destinations of the world.					<b>T4</b>
<b>Module 1</b>	<b>Introduction to Travel Geography</b>					<b>4 Hours</b>
Definition and importance of geography - Cultural geography/ Human geography Physical geography - Political geography - Destination geography - Role of geography in transport system -- Origin and history of transport system (Air, Road, Rail and Water)- Sustainable Transport Management Practices.						

<b>Module 2</b>	<b>Geography in travel Planning</b>	<b>4 Hours</b>
<p>Definition – Planning the Itinerary – Basic steps involved in Planning Itineraries (PRIDE) – Resources of Planning Itineraries – Time zone – Greenwich Mean Time – Day light saving time – International Date – Planning travel based on climate and environmental effect (Air, Rail &amp; Water). Eco-friendly travel destinations/green destinations around the world.</p>		
<b>Module 3</b>	<b>Indian Geography and Transport Linkage</b>	<b>12 Hours</b>
<p>India location - States/union territories and its capital - Indian Mountains - Climatic features - Coastal area, major rivers, lake, deserts, beaches – Major attractions – Sanctuaries, cultural, historical and religious centers with their transport connectivity.  - Major airports- UDAN scheme – Role of regional Airline – Road transport – NH connective  - State buses Networks Indian Railway network – Luxury Trains and its routes - Inland waterways – Port and shipping.</p>		
<b>Module 4</b>	<b>Karnataka Attractions and its Transport Connectivity</b>	<b>12 Hours</b>
<p>Geographical view of Karnataka – Major historical places – Beaches  - Hill Stations – National Parks – Wild Life Sanctuaries – Theme Parks – Role of KSTRC – Major International and Domestic Airports and its connectivity – Indian Railway networks from Karnataka – Important National Highways – Namma Metro.</p>		
<b>Module 5</b>	<b>Travel Geography in North America, South America and Europe</b>	<b>14 Hours</b>
<p>Major attractions – North America (Canada, USA and Mexico)  -South America (Argentina, Brazil and Peru) – Caribbean Islands  - Europe (UK, Germany, France, Spain, Italy and Switzerland)  - Significant growth in Airline connective in USA - Major cruise Itinerary in North America and Caribbean – Inland water transports  - Canal Linkages – Bus and Coaches (Greyhound &amp; Red Coach) – Camper vans rentals- Rail network – High speed train (Thalys, Euro Train and TGV) in Europe – Rail passes for tourist.</p>		
<b>Module 6</b>	<b>Travel Geography in Asia, Africa and Australia</b>	<b>14 Hours</b>
<p>Major attractions – Asia (China, Japan, Russia, Israel, UAE, Saudi Arabia, Singapore and Russia) – Africa (South Africa – Egypt – Kenya – Tanzania – Mauritius and Morocco) – Australia – Growth of transportation – Hindrance in the growth of transport in Africa</p>		

- Major cruise destination and features in Asia Pacific - Importance and growth of Speed train in Asia - Asian Highway its connectivity - Ports in Australia - Air transport and growth of LCC and its roles.

**Self-Learning Topics: (If Applicable)**

1	Explore how technologies like AI, blockchain, and automation are transforming the tourism and transport industries, improving efficiency, and enhancing customer experiences.
2	Study the role of sustainable tourism, focusing on eco-friendly transportation modes such as electric vehicles, green aviation, and eco-cruises, and their integration into global tourism strategies.
3	Investigate how time zone differences impact global travel planning, itinerary creation, and tourism logistics, particularly in relation to long-haul flights, jet lag, and tourist experiences.

**Skill Development:**

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

**Book for Reference:**

1	<b>IATA. (Latest Edition).</b> <i>Travel and tourism management.</i> <b>IATA. (Latest Edition).</b> <i>Geography in travel.</i>
2	<b>Chawla, R. (2020).</b> <i>Tourism in India.</i> Sonali Publications. <b>Burton, R. (latest edition).</b> <i>Travel geography.</i> Pitman Publications.
3	<b>Bhatia, A. K. (2021).</b> <i>Geography of travel and tourism in India.</i> Sterling Publishers.

	<b>Singh, J. (2022).</b> <i>Transport geography: An introduction</i> (1st ed.). Kalyani Publishers.
4	<b>Chakraborty, M. (2021).</b> <i>Travel geography: Principles and practices</i> (1st ed.). Himalaya Publishing House.
5	<b>West Wind Aviation Academy. (2022).</b> <i>Travel &amp; tourism management</i> . Arizona, USA
6	<b>Sukhija, P. (2022).</b> <i>Geography and transportation in tourism</i> (1st ed.). Oxford University Press.

### Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	M		L			L			M	L
CO2	M	H		L		H				L	M	L
CO3	H	L	M	M	L					L	H	
CO4	M	H		L		H				L	M	L
CO5	L		H	M	L					L	M	H
CO6	M		M	L	L		L				H	H

Department of Commerce						
Programme: BCom [ Travel & Tourism]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C2 24 MC 303	TOURISM MARKETING	60 Hours	Core Subject	4	4
<b>Course Objectives:</b>	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.					
<b>Course Outcomes:</b>						<b>T Levels:</b>
CO1	Describe the role of marketing manager and marketing in Tourism industry.					T2
CO2	Illustrate the steps involved in marketing research process in evaluating the behavioral profile of tourists.					T3
CO3	Discover the steps involved in market segmentation, targeting and positioning for a hypothetical tourism product in the context of packaged tour.					T3
CO4	Relate the tourism product, pricing & distribution strategies for a hypothetical tour plan in the capacity of Tour operator.					T3
CO5	Examine the recent trends and process of the integrated Marketing communication in tourism and its effectiveness in tourism marketing.					T4
CO6	Examine the applicability of recent trends and digital technologies and its implications in Travel & Tourism Industry					T4
<b>Module 1</b>	<b>Introduction to Tourism Marketing</b>					<b>10 Hours</b>
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.		
<b>Module 2</b>	<b>Marketing Research &amp; Behavioral Profile of Tourists</b>	<b>10 Hours</b>
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.		
<b>Module 3</b>	<b>Tourism Market Segmentation, Target &amp; Positioning</b>	<b>6 Hours</b>
Market segmentation - Meaning, need, importance of segmentation, Bases, effectiveness, decision process. Segmenting, Targeting and positioning services effectively: Focus on competitive advantage in Tourism.		
<b>Module 4</b>	<b>Service Marketing in Tourism</b>	<b>14 Hours</b>
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.		
<b>Module 5</b>	<b>Integrated Marketing in Tourism</b>	<b>12 Hours</b>
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.		
<b>Module 6</b>	<b>Innovations in Tourism Industry</b>	<b>8 Hours</b>
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.		
<b>Self-Learning Topics: (If Applicable)</b>		
1	<b>Tourism Market Segmentation and Positioning</b>	

	<ul style="list-style-type: none"> <li>Understand how to categorize tourist markets and tailor marketing strategies to meet the specific needs of each segment.</li> </ul>
2	<b>Experiential Marketing in Tourism</b> <ul style="list-style-type: none"> <li>Discover how creating unique, immersive experiences can enhance a destination's appeal and differentiate it from competitors.</li> </ul>
3	<b>Digital and Influencer Marketing in Tourism</b> <ul style="list-style-type: none"> <li>Explore the use of social media, SEO, and influencer partnerships to boost visibility and engagement in the tourism industry</li> </ul>
<b>Skill Development:</b>	
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.
<b>Book for Reference:</b>	
1	Goeldner, C. R., & Ritchie, J. R. B. (2011). <i>Tourism: Principles, practices, philosophies</i> (12th ed.). Wiley.



2	Kotler, P., Bowen, J. T., & Makens, J. (2017). <i>Marketing for hospitality and tourism</i> (7th ed.). Pearson.
3	Tsiotsou, R. H., & Goldsmith, R. E. (2012). <i>Strategic marketing in tourism services</i> . Emerald Group Publishing.
4	Morrison, A. M. (2019). <i>Tourism marketing: A strategic approach</i> . Routledge.
5	Dasgupta, D. (2010). <i>Tourism marketing</i> . Pearson India.
6	Nargundkar, R. (2017). <i>Services marketing</i> (4th ed.). McGraw-Hill India.

**Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M	L	L	L						M	H
CO2	M	H	L					L		L	M	H
CO3	L	M	H	M						L	L	H
CO4	L	L	M	H	H					L	M	
CO5	L	M	M	H	L			H			L	
CO6	L	M	H			H		L			M	L

Department of Commerce Programme: B. Com (Travel & Tourism)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	UG 24 CC 201	Constitutional Values II	30 Hours	Compulsory Course	2	2
<b>Course Objectives:</b>	This course aims to provide an proper understanding of state legislature, executive and High Court. Students will explore key constitutional provisions, debates, and contemporary issues to critically analyze the impact of constitution on governance and social equity.					
<b>Course Outcomes</b>	CO1	Analyze the role of decentralization and cooperative federalism in strengthening the Indian political system.				T4
	CO2	Discuss the effectiveness of constitutional provisions and affirmative actions in promoting social welfare, equality, and protection of vulnerable groups.				T2
	CO3	Demonstrate the powers and functions of Election Commission in India.				T2
<b>Module 1</b>	<b>State Legislature and State Executive</b>				<b>10 Hours</b>	
State Legislature - Vidhana Sabha, Vidhana Parishath, Composition, powers and functions - State Executive - Governor, Chief Minister, State Council of Ministry, powers and functions - Centre-State Relations, Cooperative Federalism and Its Challenges						
<b>Module 2</b>	<b>Democratic Decentralisation</b>				<b>10 Hours</b>	
Democratic Decentralization; Local Self-Government, Urban Governments - 73rd and 74th Constitutional amendments, contemporary challenges - Constitutional Amendment Procedure in India; Simple, Special and Special with Concurrence of States - Basic Structure of Indian Constitution with special reference to Keshavananda Bharathi Case						
<b>Module 3</b>	<b>Election Commission of India</b>				<b>10 Hours</b>	
Election Commission of India; Composition, Powers and Functions - Public Service Commissions; UPSC and State Public Service Commission - Affirmative Action; Reservation for SC/ST (23%), OBC (27%), EWC (10%) and Women (33% Reservation within) It's Relevance.						
<b>Skill Development:</b>						
1	Make a chart of State Legislature structure and identify the people holding different profiles.					

2	Analyse any of the election process conducted in the previous years and present your observations.
3	Study the Keshava Nanda case and make a report and also present it in the class with your observations.

**Book for Reference:**

1	<i>Ambedkar, B. R. (1948), The Constitution of India, Government of India.</i>
2	<i>Basu, D. D. (2018). Introduction to the Constitution of India, LexisNexis.</i>
3	<i>Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation, Oxford University Press.</i>
4	<i>Sharma, B. K. (2021). Introduction to the Constitution of India. Prentice Hall.</i>
5	<i>Singh, M. P., &amp; Saxena, R. (2008). Indian Politics: Constitutional Foundations and Institutional Functioning. PHI Learning.</i>
6	<i>Khosla, M. (2012). The Indian Constitution, Oxford University Press</i>

**Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L			M			L	M	H
CO2	H		H	L			M	L		L	M	H
CO3	H	L	H	L			M			L	M	H