

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited and Re-Accredited with 'A' Grade 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 w.e.f. 2015 – 2016

Academic Year 2020 – 2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru Central University)

Dedicated to Excellence with Relevance

St. Joseph's College, Bengaluru was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd.). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St. Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra-curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognised by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bengaluru Central University and became autonomous in September 2005. The motto of the college is 'Fide et Labore' or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, as three years under graduate degree programme, and Master of Commerce, a two years Post Graduate programme. Highly qualified staff members, excellent

infrastructure like spacious classrooms, good library and computer lab facilities of the college helps to promote academic excellence.

GOALS OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry-level jobs in different sectors 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 courses 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.

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed two year Pre - University course of Karnataka State or its equivalent are eligible for admission into this programme.

II. DURATION OF THE PROGRAMME

The programme of study is 3 years of six semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

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.

B.COM PROGRAMME MATRIX, COURSE STRUCTURE & SEMESTER SCHEME OF EXAMINATION

Refer page no.s 7 – 9

V. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part - B courses of III and IV semesters (except languages, compulsory additional courses and core Information Technology related courses). Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

VI. EVALUATION

Evaluation for UG course consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/ Online test /Snap test /Surprise test /Quiz /Assignment / Presentation /Project /

Research article /Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

VII. MINIMUM FOR A PASS

An UG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each course. The minimum SGPA (Semester Grade Point Average) to qualify for the B.Com degree is 4.00 and a pass in all courses.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Grading System For Choice Based Credit System (CBCS)-The College adopts a ten point grading system. The modalities and the operational details are as follows.

- i. Credits - Credits are assigned to courses based on the following broad classification:

Course category	Instruction hrs./ week	Credits
Languages	3 hrs.	2
Major Core	4 hrs.	3
Major Optional	4 hrs.	4
Allied Required	4 hrs.	3
Open electives	4 hrs.	3

- ii. Grade Points - The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade points 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

- iii. The semester grade point average (SGPA) is the sum of the product of the credits with the grade points scored in all courses divided by the total credits of Part A and Part B in the semester.

$$\text{SGPA} = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4.

If a student has not passed in a course or is absent then the SGPA is not assigned.

- iv. The cumulative grade point average (CGPA) is the weighted average of all the courses undergone by a student over all the six semesters of a programme.

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

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

Interpretation of SGPA/CGPA and Classification of final result for a UG Programme:

SGPA/CGPA/ Course Grade Point	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

IX. PATTERN OF QUESTION PAPER

ESE Question Paper Pattern (3 Hours duration, Max. Marks: 70)

Section-A	Conceptual / Objective Questions	1 mark × 10 questions	10 Marks
Section-B	Analytical Questions	6 marks × 3 questions	18 Marks
Section-C	Essay Questions	15 marks × 2 questions	30 Marks
Section -D	Compulsory Question/ Case study	12 marks × 1 question	12 Marks
		Total	70 Marks

X. REVALUATION, RETOTALING and IMPROVEMENT

There is provision for **Revaluation, Re-totaling and Improvement** within two weeks of the publication of the results.

Revaluation and Re-Totaling: There is a provision for **Revaluation and Re-Totaling** of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

B.COM (TRAVEL & TOURISM) PROGRAMME MATRIX

Semesters Contents	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English and Business Comm.	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	-	-	
Language	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
Part B: Core Courses							
	I	II	III	IV	V	VI	TOTAL
Major Core 4hrs/3cr	<ul style="list-style-type: none"> • Financial Accounting • Principles of Management 	<ul style="list-style-type: none"> • Corporate Accounting • Business and Company Law 	<ul style="list-style-type: none"> • Financial Management • Tourism Marketing 	<ul style="list-style-type: none"> • Cost Accounting • Human Resource Management 	<ul style="list-style-type: none"> • Income Tax-I • Management Accounting • Air fare and Ticketing 	<ul style="list-style-type: none"> • Income Tax-II • Operations Research • Banking and Insurance • Air Cargo and Logistics Management 	
Allied Required 4hrs/ 3cr	<ul style="list-style-type: none"> • Economics of Tourism • Fundamentals of the Tourism Industry 	<ul style="list-style-type: none"> • Business Statistics • Geography in Travel Planning 	<ul style="list-style-type: none"> • Travel Agency & Tour Operations 	<ul style="list-style-type: none"> • Transport Management 			
Major Optional 4hrs/4 Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> • Elective1 • Elective2 	<ul style="list-style-type: none"> • Elective3 • Elective4 	
Open Electives 4hrs/3Cr	NA	NA	<ul style="list-style-type: none"> # 4hr/3Cr(as per the list given) 	<ul style="list-style-type: none"> # 4hr/3Cr(as per the list given) 	-	-	
Skill based Major 4 hrs/ 4Cr	-	-	-	-	Course/ Elective Skill based paper	-	
II	12 Cr	12 Cr	12 Cr	12 Cr	21 Cr	20 Cr	89
Part C: Foundation, skill development, interdisciplinary & Sports							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Skill Development	Certificate Course - 60 Hrs/2 Cr.			1 Cr Excel		Advance Excel- 1 Cr	
	Tally - 1 Cr						
Field Visit			1 Cr				
III	2 Cr	5 Cr	1 Cr	3 Cr		2 Cr	13
Part D: Extension and extracurricular activities							
Extension/Extra Curricular & Others		1 Cr		1 Cr		1 Cr	
IV		1 Cr		1 Cr		1 Cr	03
Total	18 Cr	22 Cr	17 Cr	20 Cr	21 Cr	23 Cr	121

PROGRAMME STRUCTURE (for I & II Semesters)
SEMESTER SCHEME OF EXAMINATION
CORE COURSES
SEMESTER - I

Course Code	Title of the Paper	Lecture hrs.per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C2 17 MC 101	Financial Accounting	04	30	70	100	03
C2 15 MC 102	Principles of Management	04	30	70	100	03
C2 15 AR 103	Economics of Tourism	04	30	70	100	03
C2 15 AR 104	Fundamentals of the Tourism Industry	04	30	70	100	03
	Total	16	120	280	400	12

SEMESTER -II

Course Code	Title of the Paper	Lecture hrs.per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C2 17 MC 201	Corporate Accounting	04	30	70	100	03
C2 15 MC 202	Business & Company Law	04	30	70	100	03
C2 15 AR 203	Business Statistics	04	30	70	100	03
C2 15 AR 204	Geography in Travel Planning	04	30	70	100	03
	Total	16	120	280	400	12

CIA – Continuous Internal Assessment

ESE–End Semester Exam

**SEMESTER SCHEME OF EXAMINATION
LANGUAGES**

Sem. No.	Course Code	Title of the Paper	Lecture hrs.per week	Marks		Total Marks	Grade/ Credits
				CIA	ESE		
I	C2 151 KN	Kannada	03	30	70	100	02
	C2 201 HN	Hindi	03	30	70	100	02
	C2 151 AE	Additional English	03	30	70	100	02
	C2 151 GE	General English	03	30	70	100	02
		Total	06	60	140	200	04
II	C2 152 KN	Kannada	03	30	70	100	02
	C2 202 HN	Hindi	03	30	70	100	02
	C2 152 AE	Additional English	03	30	70	100	02
	C2 152 GE	General English	03	30	70	100	02
		Total	06	60	140	200	04

CIA – Continuous Internal Assessment

ESE – End Semester Exam

FOUNDATION PROGRAMMES

Sem. No.	Course Code	Title of the Paper	Lecture hrs.per week	Grade/ Credits
I	FSD 15 101	Holistic Development (Life Skills)	1	1
I	FSD 15 301	Tally	1	1
II	FSD 15 201	Holistic Development (Life Skills)	1	1
II	FSD 15 202	Indian Constitution	1	2

Outcome Based Education (OBE)

B.Com (Travel & Tourism)

Programme Educational Objectives (PEO)

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

1. Competent, creative, and highly valued professionals and executives in the industry, academia or the government.
2. Flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and team work opportunities, all affording sustainable management careers.
3. Able to act with global, ethical, societal, ecological and commercial awareness as is expected of practicing accounting/management professionals and to adapt to a rapidly changing hospitality and tourism industrial environment.
4. Able to display/ possess professional competence to pursue higher studies, research, life-long learning for continuous growth and development.
5. Socially responsible and value driven citizens, committed to sustainable development.

Programme Outcomes (PO)

PO1 - Demonstrate an understanding of every dimension of business environment to predict the character of future business environment.

PO2 - Propose and implement appropriate decisions in all areas of business management especially finance, marketing, human resource and operations.

PO3 - Demonstrate the diverse knowledge of business, corporate laws and their applicability in business, finance and audit.

PO4 - Apply the competencies and creativity required to

undertake entrepreneurship as a desirable and feasible career option.

PO5 - Develop broad-based business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of the business and industry, economy at the national and global level.

PO6 - Fulfill educational entrance requirements of relevant provisional bodies and enable him/her to devise a career plan in professional accounting.

PO7 - Plan, organise, co-ordinate, direct and control both business enterprise and non – governmental organisations.

PO8 - Appreciate significance of sustainable development practices.

PO9 - Achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning.

PO10 - Create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations.

Programme Specific Outcomes (PSOs)

PO11 - Demonstrate adequate preparation for career development through a solid foundation in the tourism and hospitality industry.

PO12 - Demonstrate knowledge of multicultural perspectives to meet the needs of the tourism industry.

SEMESTER - 1
C2 17 MC 101: FINANCIAL ACCOUNTING

COURSE OBJECTIVES

Students should be able to:

1. Explain the concepts, conventions and terms of Financial Accounting within 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. Compute cash flow statements under both the methods.
5. Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Module - 1: Conceptual Framework **10 Hrs.**

Introduction to IndAS, IFRS, Challenges in implementation, Role of an accountant. Concepts - Assets, Liabilities, Incomes, Expenditure and Equity for Sole-Proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation.

Module - 2: Accounting Process **10 Hrs.**

Accounting Process - Journal, Ledger and Trial Balance.
Rectification of Errors as per Ind AS 8 and 10.

Module - 3: Preparation and Presentation of Financial Statements **20Hrs**

Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Treatment of Ongoing transactions-Goods withdrawn by proprietor, Goods lost by fire, Goods issued as free sample, Goods sent on consignment basis, Cash withdrawn by proprietor, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful

debts, Depreciation, Commission payable before and after charging such commission. (sole proprietor and Partnership Firm)

Module - 4: Preparation and Presentation of Cash Flow Statement **10 Hrs**

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

Module-5: Basic Financial Statement Analysis **10 Hrs**

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

Skill Development

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

1. Preparation of financial statements using Tally
2. Study of a company's report which includes accounting policies and present a summary
3. Analyze the financial statement of a company using Ratios.

COURSE OUTCOMES

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

1. Describe the concepts, conventions and Terms of Financial Accounting within 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. Compute Cash flow statements under old and new methods.
5. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

Books for Reference

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

SEMESTER - 1

C2 15 MC 102: PRINCIPLES OF MANAGEMENT

COURSE OBJECTIVES

Students should 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 inconsideration 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.

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 - Lillian and Gilberth Human Relations – Elton Mayo.

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 – Personal 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.

Module – 4: Leadership, Directing and Controlling **10 Hrs**

Leadership: Meaning – Leadership styles – Theories of leadership.

Directing: Meaning – Principles and techniques of directing.

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

Module – 5: Co-ordination and Motivation **12 Hrs**

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

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

Module – 6: Business Ethics **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.

Skill Development

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

1. Different types of Organization Charts (structure).
2. Chart of Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factors leading to its success.
8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from the success & failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21st century.
11. List out some unethical practices prevailing in an organization.
12. Undertake a study of some ethical practices followed by an organization.

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.

Books for Reference

- ❖ *Appaniah & Reddy: Essentials of Management.*
- ❖ *Koontz & O Donnell: Management.*
- ❖ *L. M Prasad: Principles of Management.*
- ❖ *Rustum & Davan: Principles and Practice of Management.*
- ❖ *S.V.S Murthy: Essentials of Management.*
- ❖ *Sharma & Gupta: Principles of Management.*
- ❖ *Srinivasan & Chunawalla: Management Principles and Practice.*
- ❖ *Thomas N. Duening & John. M. Ivan Cevich: Management, Principles and Guidelines, Biztantra Publications.*
- ❖ *Tripathi & Reddy: Principles of Management. Premavathy M. Dr., Business Ethics, Srivishnu Publication.*

SEMESTER - 1

C2 15 AR 103: ECONOMICS OF TOURISM

COURSE OBJECTIVES

Students should be able to:

1. Describe the basic concepts and principles of tourism in all its dimensions and areas
2. Evaluate the elements of tourism demand and supply and its interaction with the economic environment as well as their impact
3. Estimate demand of tourism by using qualitative and quantitative techniques of forecasting
4. Examine the relationship between tourism cost and revenue in the long and short-run.
5. Analyze tourism pricing under different market structure.
6. Relate the government policies, Foreign exchange and other macroeconomic concepts with the business cycles.

Module - 1: Basic Concepts

4 Hrs

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

Module - 2: Demand and supply analysis

8 Hrs

Demand – Meaning, Factors influencing demand, methods of calculating, Tourism Demand – Meaning Types of tourism demand, Factors influencing tourism demand in India, Factors affecting International tourism demand, Indicator of effective tourism demand, measurement and problems in tourism demand. Supply – Meaning, determinants - Tourism supply, common features of tourism products.

Module - 3: Demand Forecasting

6 Hrs

Meaning, Definition, Objectives and Different methods of forecasting

tourism demand - probabilistic travel method and Delphi technique - problems relating to demand forecasting.

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

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

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

Meaning of market structure, Perfect competition, monopoly & monopolistic competition - meaning, definition and features.

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

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

Business cycles - Meaning, Features and Phases of a business cycle. Impact of Business cycles on tourism. Fiscal and Monetary policy - meaning, objectives, Foreign Exchange-Exchange rate determination, Causes of changes in Exchange rate. Fixed and Flexible exchange rate- meaning, definition advantages and disadvantages. Impact of Tourism - Economic, Social and Environmental. PEST Analysis from the Tourism Perspective.

Skill Development

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

1. Draft the diagrammatic representation of each aspect of the modules in a book under different chapters.
2. Select and discuss the case studies that will have impact on business decision- making in each chapter.

3. Choose a tourism product and apply price elasticity in real situation.
4. Choose a tourism product and apply price elasticity in real situation.
5. Present a diagram showing business cycles.

COURSE OUTCOMES

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

1. Describe the basic concepts and principles of tourism in all its dimensions and areas
2. Evaluate the elements of tourism demand and supply and its interaction with the economic environment as well as their impact
3. Estimate demand of tourism by using qualitative and quantitative techniques of forecasting
4. Examine the relationship between tourism cost and revenue in the long and short-run.
5. Analyze tourism pricing under different market structure.
6. Relate the government policies, Foreign exchange and other macroeconomic concepts with the business cycles.

Books for Reference

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

SEMESTER - I
C2 15 AR 104: FUNDAMENTALS OF THE TOURISM
INDUSTRY

COURSE OBJECTIVES

Students should be able to:

1. Explain the core elements in tourism & the historical development of the tourism industry.
2. Describe the essential tourism trends.
3. Analyse the growth of tourism industry in India
4. Elucidate the importance of planning in tourism industry
5. Evaluate tourism and hospitality products are marketed both historically and currently.
6. Pinpoint relevant industry stakeholders & their roles in driving innovative tourism policy-making and decision-making processes strategically forwards.

Module 1: Introduction to the Tourism industry **10 Hrs**

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

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

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

Module 3: Tourism in India

6 Hrs

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

Module 4: Tourism Planning in India

6Hrs

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

Module 5: Tourism Resources of India

20 Hrs

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

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

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

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

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

Module 6: Tourism Organizations: Inter-Governmental, National and International **12 hrs**

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

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

Skill Development

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

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

COURSE OUTCOMES

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

1. Explain the core elements in tourism & the historical development of the tourism industry.
2. Describe the essential tourism trends.

3. Analyse the growth of tourism industry in India
4. Elucidate the importance of planning in tourism industry
5. Evaluate tourism and hospitality products are marketed both historically and currently.
6. Pinpoint relevant industry stakeholders & their roles in driving innovative tourism policy-making and decision-making processes strategically forwards.

Books for Reference

- ❖ *Tourism operations & management – Sunetraroday, Archana Biwal, Vandana Joshi– Oxford publisher.*
- ❖ *Tourism concepts & practices – John R. Walker, Josielyn T. Walker – Pearson publisher*
- ❖ *Tourism development principles & practices –A.K. Bhatia*
- ❖ *Tourism marketing –S.M. Jha*
- ❖ *Business of tourism - Vikash Choudhar*
- ❖ *Aacharya Ram- Tourism and Cultural Heritage of India.*
- ❖ *Dr. S. P. Basand- Sushema- Sonia and Chander Mohan- Tourism in the new millennium - Challenges and Opportunities.*
- ❖ *Martin Mowforth and Ian Munt- Tourism and Sustainability.*
- ❖ *Shaloo Sharma- Indian Tourism- Policies and Programmes.*

SEMESTER -II
C2 17 MC 201 - CORPORATE ACCOUNTING

COURSE OBJECTIVES

The students will be able to:

1. Construct the financial statements of company within the frame work of IndAS
2. Develop a process for redemption of Preference shares
3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
4. Develop the procedure involved in Amalgamation of companies
5. Develop the procedure involved in Absorption of companies

Module - 1: Preparation and Presentation of Financial Statements **20 Hrs**

Preparation and Presentation of Financial Statements as per IndAS 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.

Module - 2: Redemption of Preference Shares **10 Hrs**

Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of

Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account, Basics of Buy Back of Shares.

Module – 3: Internal Reconstruction or Capital Reduction 10 Hrs

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

Module – 4: Amalgamation 10 Hrs

Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of Buying company and Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.

Module – 5: Absorption and External Reconstruction 10 Hrs

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

Skill Development

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

1. 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. What benefits were derived by both companies?
3. List any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case.

COURSE OUTCOMES

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

1. Construct the financial statements of company within the frame work of IndAS
2. Develop a process for redemption of Preference Shares
3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
4. Develop the procedure involved in Amalgamation of companies
5. Develop the procedure involved in Absorption of companies

Books for Reference

- ❖ *Advanced Accounts – Jain & Narang – Kalyani Publications*
- ❖ *Advanced Corporate Accounting –S.N. Maheshwari*
- ❖ *Advanced accounting, Corporate accounting–Ashok Sehgal, Deepak Sehgal ,Taxmann’s*
- ❖ *Manual of Financial accounting and reporting- Sanjeev Singhal & R. Shankaraiah*
- ❖ *Advanced Accounts – Gupta and Grewal*
- ❖ *Advanced Accounts –M.C. Shukla*

SEMESTER -II

C2 15 MC 202: BUSINESS AND COMPANY LAW

COURSE OBJECTIVES

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.

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 & CyberLaws1999**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. Prepare an assignment on the importance of Bankruptcy law.
2. Draft a "rent agreement incorporating all the essential features of a valid agreement.

3. Draft an agreement to repay a loan borrowed from a bank on installment basis.
4. Case laws involving points of law of contracts.
5. Draft a complaint against unfair trade practice adopted by a businessman, to the consumer forum.
6. Quote examples of violation of Cyber Laws.
7. Drafting of Memorandum of Association – Drafting Articles of Association.
8. Drafting Notice of Company Meetings – Annual – Special and Extra ordinary – Board.
9. Drafting Resolutions – different types.

COURSE OUTCOMES

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

1. Explain the scope of Business Law and its implications 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*
- ❖ *BareActs.*
- ❖ *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 - II
C2 15 AR 203: BUSINESS STATISTICS

COURSE OBJECTIVES

Students should be able to:

1. Explain the scope of Statistics in research and Research Process.
2. Apply statistical tools of measures of central tendency and dispersion to solve the business problems
3. Apply the probability concept to issues in Business.
4. Use an appropriate test of hypothesis in accordance with the type of case chosen for analysis.
5. Use an appropriate statistical tool in accordance with the type of case chosen for research analysis.
6. Arrange the data in the appropriate form of diagrams and Graphs

Module -1: Introduction 5 Hrs

Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.)

Module - 2: Measures of Central Tendency and Dispersion 15 Hrs

Mean, Median, Mode, Quartiles – Standard Deviation and Coefficient of variation.

Module - 3: Correlation & Regression 12 Hrs

Scatter diagram, Karl Person's & Spearman's correlation of coefficient - Regression, Properties of regression co-efficient, coefficient of determination.

Module - 4: Index Numbers **6 Hrs**

Fisher Price Index number, Consumer Price Index Number and its special use.

Module - 5: Time Series - Components of Time Series **7 Hrs**

Trend analysis by Moving Averages and Least Squares Method (linear).

Module - 6: Statistical Applications in Excel **15Hrs**

Basic Excel functions, Vlookup, Pivot table, Charts-Line chart, Bar chart, Pie chart, Histogram, Descriptive Statistics. Correlation, Regression.

Skill Development

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

1. Collection of Data and computation of various averages.
2. Analysis of data by computing standard deviation and coefficient of variation.
3. Comparing and correlating data.
4. Construction of Index Numbers from the collected data.
5. Presentation of data in graphs and diagrams.

COURSE OUTCOMES

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

1. Describe the scope of Statistics in research and Research process.
2. Examine the desirability of statistical tools of measures of central tendency and dispersion to solve the business problems
3. Examine the desirability of probability concept to issues in Business.

4. Use an appropriate test of hypothesis in accordance with the type of case chosen for analysis.
5. Interpret the solution out times series, correlation and Regression Analysis in the context of chosen research problem.
6. Present the data in the appropriate form of diagrams and Graphs

Books for Reference

- ❖ *C. B. Gupta: Statistics, Himalaya Publications.*
- ❖ *Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.*
- ❖ *Dr. Asthana: Elements of Statistics, Chaitanya.*
- ❖ *Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.*
- ❖ *Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.*
- ❖ *Ellahance: Statistical Methods.*
- ❖ *S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.*

SEMESTER -II
C2 15 AR 204: GEOGRAPHY IN TRAVEL
PLANNING

COURSE OBJECTIVES

The students will be able to:

1. Identify the components and approaches to geography of tourism.
2. Explain the geographic maps and different time zones in physical geography.
3. Elucidate the tourist attractions and their geographical features.
4. Evaluate the components Indian geography that creates the major tourist attractions.
5. Examine the role of department of tourism in Karnataka in promoting Historical places as major tourism destinations
6. Plan tour itineraries of various countries across time zones

Module 1: Introduction

8Hrs

Definition - Types of Geography, Relation between geography and tourism - Geographical components of tourism -Major Geographical features - Continents, Climatic conditions, Major Oceans, rivers, deserts, mountains, waterfalls, forests, Water Bodies

Module 2: Physical Geography

8 Hrs

How to read maps based on latitude and longitude - Exercises on plotting of important cities and countries - Use of conventional signs and symbols in maps and signs especially significant for tourism sector- Time difference, Time Zones, GMT (Greenwich Mean Time) International Date Line, Day light saving time -Time calculation.

Module 3: World Geography

6Hrs

Major tourist attractions around the world – America - North, South Europe, Asia, Africa and Australasia - Continent wise country profile - capitals and currencies – major airports

Module 4: Indian Geography

18 Hrs

India and the sub-continent – location - boundaries - physical and political features – coast and islands - climatic conditions - Mountainous features of India, Plain Area, Coastal area, Deccan , major rivers, lakes, plateaus, deserts - seasonal incidence (floods, droughts)-State-wise profile – capitals and languages-major airports- Major tourists attractions in different states and union territories - Maps showing -National parks and wildlife sanctuaries; cultural, historical and religious spots with their transport connectivity - Maps of India showing the major tourist circuits.

Module 5: Karnataka Tourism

12 Hrs

Geographical view of Karnataka – Major historical places Belur, Helebid, Hampi, Badami, Aihole and Pattadakal, Mysore, Srirangapatna, Bijapur, Bidar and Kalbargi – Role of Department of Tourism and K.S.T.D.C in promoting tourism in Karnataka.

Module 6: Planning Travel Itineraries

8 Hrs

Definition—Planning the Itinerary – Basic steps involved in Planning Itineraries (PRIDE) – Resources of Planning Itineraries – understanding various tour brochures of selected countries like Asia and Europe.

Skill Development

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

1. Visit to heritage sites in Karnataka.

2. Project on collecting information on Karnataka tourist destination and preparing brochures on any one of the circuits.
3. Plotting the world map based on tourist attractions.
4. Prepare a model of document (booking form) to preserve the travel, tour reservation for itineraries.

COURSE OUTCOMES

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

1. Evaluate the components and approaches to geography of tourism
2. Examine the locale and accessibility to major tourist destinations across the continents by using longitude and latitude
3. Describe worldwide tourism destinations and its physical features and tourism characteristics.
4. Analyze the components Indian geography that creates major tourist attractions.
5. Judge the role of department of tourism in Karnataka in promoting historical places as major tourism destinations
6. Design travel itineraries of different countries across time zones.

Book for Reference

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

SEMESTER - II
FSD 15 202: INDIAN CONSTITUTION

COURSE OBJECTIVES

The students will be able to:

1. Describe the role of constitution in a democratic society to establish Human Rights and Duties
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature
4. Outline the powers and functions of State Government, State Legislature and Centre and State relations
5. Explain the structure of Judicial system in India and its function of enforcing rights

Module - 1 **12 Hrs**

Framing of the Indian Constitution: Role of the Constituent Assembly.

Philosophy of the Constitution: Objectives, resolution, Preamble, Fundamental Rights and Duties - Human Rights and Environmental Protection.

Module - 2 **12 Hrs**

Special Rights created in the Constitution for Dalits, Backward Classes, Women & Children, & Religious & Linguistic Minorities.

Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

Module - 3 **12 Hrs**

Union Executive: President, Prime Minister and Council of Ministers; Powers and functions, Coalition Government; Problems in their working.

Union Legislature: Lok Sabha and Rajya Sabha, Powers and functions; recent trends in their functioning.

Module - 4

12 Hrs

State Government: Governor, Chief Minister and Council of Ministers, Legislature. Centre-State Relations: Political, Financial, Administrative; Recent Trends.

Module - 5

12 Hrs

Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations - Enforcing Rights through writs.

Emergency Provisions (Article 356)

COURSE OUTCOMES

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

1. Describe the role of constitution in a democratic society to establish Human rights and Duties
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature
4. Outline the powers and functions of State Government, State Legislature and Centre and State relations
5. Explain the structure of Judicial System in India and its function of enforcing rights

Books for Reference

- ❖ *K. K. Ghai: Indian Constitution.*
- ❖ *G R Poornima, M N Suresh Kumar & Barath D. Malali: Indian Constitution.*