# St. Joseph’s College of Commerce

An Autonomous Institution affiliated to Bangalore University Dedicated to Excellence with Relevance

St. Joseph’s College, Bangalore 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 re-accredited to the National Assessment and Accreditation Council (NAAC) with an ‘A’ grade. In February 2010, the College was recognized 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 Bangalore 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, three year Under Graduate Degree programmes, and Master of Commerce, a two year Post Graduate programme. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

# GOALS OF THE B.Com COURSE

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 develop the students with professional and academic inputs to adapt to the requirements of the changing travel, tourism and hospitality industry.
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 entrepreneurial abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.

# 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 course.

# DURATION OF THE COURSE:

The course of study is 3 years of Six Semester. A candidate shall complete his/her degree within six (6) academic years from the date of his/her admission to the first semester.

# MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

# ATTENDANCE:

1. 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 subjects compulsorily.
2. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

# COURSE MATRIX:

Refer page no 5 – 6

# TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.M &BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part – B subjects of I and II semesters (excepting languages, compulsory additional subjects and core Information Technology related subjects) subjects mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

# 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 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.Each Teaching faculty is required to maintain a record of the Continuous internal Assessment marks and make entries of the same in the ERP software.

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 100 marks.

* 1. **MINIMUM FOR A PASS:** An UG student has to get a minimum of 40% marks in the ESE and 40% aggregate in CIA & ESE for a passing each subject. The minimum SGPA to qualify for the B.Com degree is 4.00 and a pass in all subjects.

# 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.

* + 1. Credits - Credits are assigned to subjects based on the following broad classification

|  |  |  |
| --- | --- | --- |
| Subject category | Instruction hrs/week | Credits |
| Languages | 3 hrs | 2 |
| Major Core | 4 hrs | 4 |
| Major Optional | 4 hrs | 5 |
| Allied Required | 4 hrs | 4 |
| Allied Optional | 4 hrs | 4 |

* + 1. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to a 10 point scale.

Grade Point = Actual Marks scored out of 100 / 10

* + 1. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits in the semester.

SGPA = ∑Credits x Grade Points / Total Credits Minimum SGPA for a pass is 4.

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

* + 1. The cumulative grade point average (CGPA)**-** is the weighted average of all the subjects undergone by a student over all the six semesters of a course.

CGPA = ∑ Total credits in the semester x SGPA / Total credits of the course. SGPA and CGPA will be rounded off to two decimal places.

* + 1. Interpretation of SGPA/CGPA/ Classification of final result for a UG course

|  |  |  |
| --- | --- | --- |
| SGPA/CGPA | Letter Grades | Nomenclature |
| 9-10 | O | Distinction |
| 8-< 9 | A++ |
| 7-< 8 | A+ |
| 6-<7 | A | First Class |
| 5-<6 | B | Second Class |
| 4-<5 | C | Pass Class |
| <4 | F | To Re-Appear |

# PATTERN OF QUESTION PAPER:

**Question Paper Pattern: (3 Hours duration, Max. Marks: 100)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Section-A** | Conceptual /Multiple Choice  /Objective Type | 2 marks × 10 questions | 20 Marks |
| **Section-B** | Analytical Questions | 5 marks × 4 questions | 20 Marks |
| **Section -C** | Essay Questions | 15 marks × 3 questions | 45 Marks |
| **Section -D** | Compulsory question/Case study | 15 marks × 1 questions | 15 Marks |
|  |  | **Total** | **100 Marks** |

* 1. **REVALUATION, RETOTALING and IMPROVEMENT:**

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

**Revaluation:** Only a student who has scored a minimum of 25% marks in the ESE is eligible to apply for **revaluation.** The application has to be submitted to the office of the COE within 3 weeks of the publication of the semester results. Fifty percent of the fee will be refunded to the candidate if the candidate on revaluation obtains fifteen or more marks than what was scored in the previous exam. If the

student scores more than twenty additional marks on revaluation, the entire fee will be returned. An External Examiner who was not part of the Board of Examiners for the regular valuation will value such papers. After revaluation, the **higher of the two marks** shall be awarded to the student.

**Re Totalling:** There is also provision for **re-totalling** of marks if the application is made within 3 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 COURSE**

**CHOICE BASED CREDIT SYSTEM**

SEMESTERS

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Content** | **I** | | | **II** | | **III** | | **IV** | | **V** | | **VI** | **TOTAL** |
| **Part A: Languages** | | | | | | | | | | | | |  |
| English and Business Comm | 3hr/2Cr | | | 3hr/2Cr | | 3hr/2Cr | | 3hr/2Cr | | - | | - |  |
| Language | 3hr/2Cr | | | 3hr/2Cr | | 3hr/2Cr | | 3hr/2Cr | | - | | - |  |
| **I** | **4 Cr** | | | **4 Cr** | | **4 Cr** | | **4 Cr** | | - | | - | **16** |
| **Part B: Core Subjects** | | | | | | | | | | | | |  |
| **Content** | **I** | | **II** | | | **III** | | **IV** | | **V** | **VI** | | **TOTAL** |
| Major core | * Financial Accounting * Principles of Management | | * Corporate Accounting * Business and company Law | | | * Cost Accounting * Marketing | | * Financial Management * Human Resource Management | | * Taxation * Management A/c | * Operations Research * Banking and Insurance | |  |
| Allied Required | * Economics of Tourism * Fundamentals of the Tourism Industry | | * Business Statistics * Geography in Travel Planning | | | * Travel Agency& Tour Operations | | * Transport Management | | * Airfare and Ticketing | * Air Cargo and Logistics Management | |  |
| Major Optional | NA | | NA | | | NA | | NA | | * Elective Paper-1 * Elective Paper-2 | * Elective Paper-3 * Elective Paper-4 | |  |
| Allied Optional | NA | | NA | | | **# 4hr/4Cr**  **(as per list given)** | | **# 4hr/4Cr**  **(as per list given)** | | - | - | |  |
| Skill based  Major |  | |  | | |  | |  | | Subject /Elective Skill based paper | Subject /Elective Skill based paper | |  |
| **II** | **16 Cr** | | **16 Cr** | | | **16 Cr** | | **16 Cr** | | **27 Cr** | **27 Cr** | | **118** |
| **Part C:Foundation, skill development, interdisciplinary & Sports** | | | | | | | | | | | | |  |
| HRD | 1 hr/1 Cr | 1 hr/1 Cr | | | - | | - | | - | | - | |  |
| IC | - | 1 hr/1 Cr | | | - | | - | | - | | - | |  |
| EVS | - | - | | | - | | 1 hr/1 Cr | | - | | - | |  |
| Internship | - | - | | | - | | 120 hr/2 Cr | | - | | 120 hr/2 Cr | |  |
| Skill development | Certificate Course 60 hrs/ 2 Crs. | | | | Tally -  30 hr/2Cr | | MS Office – 30 hr/ 2 Cr | | - | | - | |  |
| Field visit |  |  | | | 120 hr/ 2 Cr | |  | |  | |  | |  |
| **III** | **1 Cr** | **4 Cr** | | | **4 Cr** | | **5 Cr** | | **-** | | **2 Cr** | | **16** |
| **Part D: Extension and extracurricular activities** | | | | | | | | | | | | |  |
| Extension/ |  |  | | |  | |  | |  | |  | |  |
| Extra Curricular & Others | 1 Cr | 1 Cr | | |  | |  | | - | | - | |  |
| **IV** | **1 Cr** | **1 Cr** | | |  | |  | | **-** | | **-** | | **02** |
| **Total** | **22 Cr** | **25 Cr** | | | **24 Cr** | | **25 Cr** | | **27 Cr** | | **29 Cr** | | **152** |

**B.COM – TRAVEL & TOURISM**

**COURSE STRUCTURE**

**SEMESTER SCHEME OF EXAMINATION**

**CORE SUBJECTS**

**SEMESTER I**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Title of the Paper** | **Lecture Hrs per week** | **Marks** | | **Total Marks** | **Grade/ Credits** |
| **CIA** | **ESE** |
| C2 15 MC 101 | Financial Accounting | 04 | 30 | 70 | 100 | 04 |
| C2 15 MC 102 | Principles of Management | 04 | 30 | 70 | 100 | 04 |
| C2 15 AR 103 | Economics of Tourism | 04 | 30 | 70 | 100 | 04 |
| C2 15 AR 104 | Fundamentals of the Tourism Industry | 04 | 30 | 70 | 100 | 04 |
|  | **Total** | **16** | **120** | **280** | **400** | **16** |

**SEMESTER – II**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Title of the Paper** | **Lecture Hrs per week** | **Marks** | | **Total Marks** | **Grade/ Credits** |
| **CIA** | **ESE** |
| C2 15 MC 201 | Corporate Accounting | 04 | 30 | 70 | 100 | 04 |
| C2 15 MC 202 | Business And Company Law | 04 | 30 | 70 | 100 | 04 |
| C2 15 AR 203 | Business Statistics | 04 | 30 | 70 | 100 | 04 |
| C2 15 AR 204 | Geography In Travel Planning | 04 | 30 | 70 | 100 | 04 |
|  | **Total** | **16** | **120** | **280** | **400** | **16** |

*CIA – Continuous Internal Assessment ESE – End Semester Exam*

# LANGUAGES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sem No** | **Subject Code** | **Title of the Paper** | **Lecture Hrs per week** | **Marks** | | **Total Marks** | **Grade/ Credits** |
| **CIA** | **ESE** |
| I | C2 15 1KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| C2 15 1HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| C2 15 1AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| C2 15 1GE | General English | 03 | 30 | 70 | 100 | 02 |
|  | **Total** | **06** | **60** | **140** | **200** | **04** |
| II | C2 15 2KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| C2 15 2HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| C2 15 2AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| C2 15 2GE | General English | 03 | 30 | 70 | 100 | 02 |
|  | **Total** | **06** | **60** | **140** | **200** | **04** |

*CIA – Continuous Internal Assessment ESE – End Semester Exam*

# FOUNDATION COURSES

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sem. No** | **Subject Code** | **Title of the Paper** | **Lecture Hrs per week** | **Grade / Credits** |
| I | FC107 | Holistic Development (Life Skills) | 1 | 1 |
| II | FC207 | Holistic Development (Life Skills) | 1 | 1 |
| II | C2 15 2IC | Indian Constitution | 1 | 1 |

**SEMESTER – 1**

**C2 15 MC 101**: **FINANCIAL ACCOUNTING**

**Objective:**

To acquaint the students with the fundamentals of accounting concepts, Book Keeping and preparation of Final Accounts.

**Module - 1: Introduction to Accounting 5 Hrs** Definition of Accounts – Nature, Objects and Utility of Accounting in Business Organizations. Accounting Concept & Conventions GAAP (Concept only). Capital & Revenue items. Accounting Equations. -Meaning and Analysis of accounting transaction, Preparation of Daily Balance Sheets using Accounting Equation.

# Module - 2: Mechanics of Accounting 15 Hrs

Rules of Debit & Credit: For assets, liabilities, for capital, for Incomes &

Expenses. Book keeping by Double Entry system, Journal, Ledger, Subsidiary **B**ooks, Trial Balance.

# Module – 3: Rectification of Errors 10 Hrs

Types of accounting errors Error of omission; Error of commission; Error of Principle and Compensating Error. Errors disclosed by the Trial Balance, Errors not disclosed by the Trial Balance, Rectification of errors before the preparation of Trial Balance, Rectification of errors after the preparation of Trial Balance by the use of Suspense Account.

**Module - 4: Final Accounts of Sole Trader and Partnership 15 Hrs**

Preparation of Trading Account, Profit & Loss Account, Profit and Loss Appropriation Account and Balance Sheet of a Sole Trader and Partnership Firm. Treatment of Special Items: Adjustments relating to Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, Provision for discount on debtors, Provision for discount on creditors, Manager‟s commission (before charging such commission and after charging such commission); Goods distributed as free samples, Goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident (insured goods and uninsured goods); Interest on capital and drawings, Partners salary and Commission.

**Module–5 : Company Final Accounts 15Hrs** Meaning – Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.

# Skill Development:

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

* Contact an NGO and find out their system of accounting.
* Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
* Generate different types of financial and cost related reports using excel and tally.
* Find out the accounting system adopted by a Sole Proprietor and the differences between Double Entry and Single Entry systems of Book Keeping.
* Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

# Books for Reference:

* Jain S P & Narang: Basic Financial Accounting.
* R. S. N. Pillai, Bagavathi & S Uma: Fundamentals of Advanced Accounting.
* S. Anil Kumar, Mariappa & V Rajesh Kumar: Financial Accounting.
* S. N. Maheshwari & S. K. Maheshwari: Fundamentals of Accounting.
* S. Sudalaimuthu & S. Anthony Raj: Computer Applications in Business.

# SEMESTER – 1

**C2 15 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 12 Hrs Introduction: Meaning – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of

managers.

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

**Module - 2: Planning Forecasting and Decision Making 10 Hrs Planning:** Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE

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

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

**Module - 3: Organizing and Staffing 10 Hrs Organizing:** Nature and purpose of organization – Principles of organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span.

**Staffing:** Nature and process of staffing.

**Module - 4 Leadership, Directing and Controlling 10 Hrs Leadership:** Meaning – Leadership styles – Theories of leadership.

**Directing:** Meaning – Principles and techniques of directing.

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

**Module – 5: Co–Ordination and Motivation 12 Hrs Co-ordination:** Meaning – steps and methods of co-ordination.

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

# Module – 6: Business Ethics 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)*

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

# 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**

**Objective :**

To help students combine an understanding of the tourism sector with proven economic tools.

# 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 6Hrs

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 16 Hrs** 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)*

* Draft the diagrammatic representation of each aspect of the modules in a book under different chapters.
* Select and discuss the case studies that will have impact on business decision- making in each chapter.
* A survey report on the demand forecasting for a product.
* Choose a tourism product and apply price elasticity in real situation.
* Present a diagram showing 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**

**Objective:**

To introduce the students to the discipline of tourism and enable them to have a bird eye view of the various concepts which constitute the tourism industry

**Module 1: Introduction to the Tourism industry 10 Hrs** Tourism: Definition, meaning, nature and scope - Tourist, travelers, visitor, transit visitor and excursionist - definition and differentiation - 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 - Approaches to study 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 11th 5 year plan.

**Module 4: Tourism planning in India 6 Hrs** Planning - Importance of planning in tourism - Process in tourism planning- Planning approaches for different forms of tourism: Eco tourism, urban tourism, Rural Tourism - Planning for the development of a tourist destination - 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 - Lumbinie, Bodhgaya, Sarnath and Kushinagpur and Green triangle- 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)*

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

# 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 15 MC 201: CORPORATE ACCOUNTING**

**Objective:**

To enable the students to develop awareness about corporate Accounting conformity with the provisions of the Company‟s Act and latest amendments there to with the adoption Ind Accounting Standards.

# Module - 1: Valuation of Goodwill 12 Hrs

Valuation of Goodwill - Need for Valuation, Various factors to be considered while valuing Goodwill - Methods of valuing Goodwill - Simple average profits method; Weighted Average Profits method, Super Profit Method, Capitalisation Method, and Annuity method. (Ind AS 38 – Intangible assets)

# Module – 2: Valuation of Shares 12 Hrs

Need for valuation – Earnings per share (Ind AS 33) Methods of valuation of shares – Net Asset Method; Earnings Capitalisation Method, Fair value method and Dividend Capitalisation Method – Valuation of Partly paid shares – Valuation of Right Shares.

**Module – 3: Corporate Restructuring 20 Hrs** Business Combination (Ind AS 103**) -** Amalgamation, Absorption and External Reconstruction, Amalgamation in the nature of Merger, Amalgamation in the nature of Purchase – Calculation of Purchase Consideration - Journal Entries and Ledger Accounts

in the Books of the Vendor Company - Incorporating Entries in the books of the New Company – Pooling of Interest Method and Purchase Method - Finding out Goodwill or Capital Reserve – Preparation of Amalgamated Balance Sheet.

**Module – 4: Internal Reconstruction 12 Hrs** Meaning – Objective – Procedure – Forms of Reduction – Reorganization through surrender of shares – Sub Division and consolidation of shares – Accounting Arrangement – Journal Entries – Balance Sheet after Reconstruction.

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| **Module –** | **5: Accounting Standards and** | **International Financial** | **Reporting** |
| **Standards:** |  |  | **4 Hrs** |

Meaning of Accounting Standards; Need for Accounting Standards; Objectives of Accounting Standards; Advantages of Accounting Standards; Introduction to IFRS and Ind Accounting Standards.

# Skill Development:

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

* Preparation of a claim statement with imaginary figures to submit to insurance company
* Collection of transactions relating to any branch.
* Collection of final accounts of departmental organizations.
* Mock display of sole trader and discussion of their transactions.
* Collecting the details regarding the fire claim settlement of a particular case and recording the important points.
* Prepare a report of Insurance Claims other than Fire Claims.
* Prepare a report on the Inter-Departmental Transfers.

# Books for Reference:

* B. M. Lal Nigam & G. L. Sharma: Advanced Accountancy.
* Jain & Narang: Corporate Accounting.
* M. A. Arunachalam & K. S Raman: Advanced Accountancy.
* Maheshwari: Advanced Accountancy Vol. I & II.
* Rup Ram Gupta: Advanced Accountancy.
* S. N. Maheshwari: Corporate Accounting.

# SEMESTER –II

**C2 15 MC 202**: **BUSINESS AND COMPANY LAW**

**Objective:**

To familiarize the students with Business Laws and its interpretation.

# Module – 1: Jurisprudence 1 Hr

Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts.

# Module – 2: Scope 1 Hr

Meaning and Scope of Business Law – Sources of Indian Business Law.

**Module – 3: 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 – 4: Law Of Agency 6 Hrs

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

# Module -5: Companies Act Of 2013 20 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 – 6: 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 – 7: Foreign Exchange Management Act 1999 4 Hrs** Objectives – Scope and salient features – Offences under the Act – Differences between FERA and FEMA.

# Module – 8: Cyber Laws 1999 2 Hrs

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)*

* Draft a „rent agreement‟ incorporating all the essential features of a valid agreement.
* Draft an agreement to repay a loan borrowed from a bank on installment basis.
* Case laws „involving points of law of contracts‟.
* Draft a complaint against „unfair trade practice‟ adopted by a businessman, to the consumer forum.
* Quote examples of violation of Cyber Laws.
* Drafting of Memorandum of Association – Drafting Articles of Association.
* Drafting Notice of Company Meetings – Annual – Special and Extra ordinary –

Board.

* Drafting Resolutions – different types.

# Books for Reference:

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

**SEMESTER – II**

**C2 15 AR 203: BUSINESS STATISTICS**

**Objective*:***

To enable students to grasp the fundamentals of Statistics for interpreting business data. To familiarize students with the concepts and techniques of business research.

# 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)*

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

# 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

**Objective:**

The knowledge of geography shall give an extra edge to the students in designing the itineraries for the travelers. It shall provide an insight to the students about destinations of the world.

# Module 1: Introduction 4 Hrs

Definition - inter-Relation between geography and tourism - Geographical components of tourism and approaches of study to Geography of Tourism.

# Module 2: Physical Geography 8 Hrs

How to read maps based on latitude and longitude - Exercises on plotting of important cities and countries – Scale of the map and measurement of the distance on map, use of conventional signs and symbols in maps and signs especially significant for tourism sector- Time difference, Time Zones, IST (Indian Standard Time), GMT (Greenwich Mean Time) International Date Line, Day light saving time – Time calculation, Journey/Elapsed time and city time calculation .

# Module 3: World Geography 10 Hrs

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

**Major Geographical features -** Climatic conditions, Major Oceans, rivers, deserts, mountains, waterfalls, forests, major tourists attractions of the world .

# 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 (PACE) – Air planning itineraries – 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)*

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

# 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

**C2 15 FC 2IC: INDIAN CONSTITUTION**

**Module - 1:**

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:

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

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

# Module - 3:

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:

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

# Module - 5:

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

Emergency Provisions (Article 356)

# Books for Reference:

K. K. Ghai: Indian Constitution.

G R Poornima, M N Suresh Kumar & Barath D. Malali: Indian Constitution.