

# St. Joseph's College of Commerce

An Autonomous Institution affiliated to Bangalore University  
A Minority Jesuit Institution for University Studies in  
B.Com/ B.Com Travel & Tourism/BBM/ M.Com/MIB  
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 world wide 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 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 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 Management, three year Degree Under Graduate programmes, and

Master of Commerce and Master of International Business, two year Post Graduate programmes. 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.

### **I. ELIGIBILITY FOR ADMISSION :**

Candidates who have completed the Two year Pre – University course of Karnataka State or its equivalent are eligible for admission into this course.

### **II. 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.

### **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 subjects compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

### **V. COURSE MATRIX:**

Refer page no 7

### **VI. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS 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 V and VI 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.

### **VII. CONTINUOUS INTERNAL ASSESSMENT AND SUBMISSION:**

#### **CONTINUOUS INTERNAL ASSESSMENT (CIA):**

Internal assessment for each course is continuous, and dates for each test are notified well in advance. The HOD of each department coordinates the Internal Assessment procedure. The Continuous Internal Assessment test commences after 3 weeks from the start of the semester. All answer scripts of CIA are returned to the students.

CIA consists of the following:

Sl.No.	Internal Assessment for 50 Marks	Weightage
1.	Unit Test/Snap Test/ Surprise Test/Quiz	10 marks
2.	Assignment/Presentation/Project/ Research article/Seminar*	10 marks
3.	Written Test: There is one mid-term test of 90 minutes in each subject per semester.	30 marks

**Note:**

*The student has to appear for all the components of the Continuous Internal Assessment.*

\*For sports students 10 marks of the C.I.A. will be evaluated by the Director of sports.

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.

**VIII. END SEMESTER EXAMINATION:**

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. At the time of publishing the results the weightage will be out of a maximum of 50 marks.

**IX. MINIMUM FOR A PASS:**

An UG student has to get a minimum of 40% marks in each subject in the ESE and 40% aggregate. The aggregate for a pass in each subject is 40% which includes CIA & ESE. The minimum CGPA to qualify for the B.Com degree is 2.00 and a pass in all subjects.

## X. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

### GRADING SYSTEM

The modalities and operational details of the Grading/ credit system are as follows.

1. Papers are marked in the conventional way for 100 marks.
2. The Percentage obtained by a student is multiplied by the standard grade to obtain the Product.
3. The Total of the Products of all the subjects is divided by the total of all the Credits. This gives the average grade point.
4. For the sake of more common understanding the weighted average is then converted into grades as follows:

### THE GRADE CHART

Percentage	Grade	Grade Points	Interpretation	Nomenclature
80 & above	O	6	Distinction	First Class with Distinction
70 - 79	A+	5	Excellent	First Class
60 - 69	A	4	Good	First Class
50 - 59	B	3	Average	Second Class
40 - 49	C	2	Satisfactory	Pass Class
Below 40	RA	0	To Re-Appear	Fail

**Total Points = Credits x Grade obtained.**

**CGPA = Total Grade Points ÷ Total Credits.**

The Minimum CGPA to qualify for the B.Com. degree is **2.00** and a **pass in all subjects.**

## XI. PATTERN OF QUESTION PAPER:

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

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

## XII. 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 STRUCTURE  
SEMESTER SCHEME OF EXAMINATION**

**CORE SUBJECTS  
SEMESTER - V**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C2 12 501	Taxation - I	04	50	50	100	04
C2 12 502	Management Accounting	04	50	50	100	04
C2 12 503	Principles & Practice of Banking and Insurance	04	50	50	100	04
C2 12 504	Organisational Behaviour	04	50	50	100	04
C2 12 505	Elective - Paper I	04	50	50	100	04
C2 12 506	Elective - Paper II	04	50	50	100	04
	<b>Total</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>	<b>24</b>

**SEMESTER - VI**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C2 12 601	Taxation - II	04	50	50	100	04
C2 12 602	Operation Research	04	50	50	100	04
C2 12 603	Integrated Marketing Communication - An Advertising Perspective	04	50	50	100	04
C2 12 604	Entrepreneurship Development	04	50	50	100	02
C2 12 605	Elective - Paper III	04	50	50	100	04
C2 12 606	Elective - Paper IV	04	50	50	100	04
	<b>Total</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>	<b>24</b>
C2 12 607	Internship / Project Viva Voce				100	02

*CIA - Continuous Internal Assessment*

*ESE - End Semester Exam*

**SEMESTER - V**  
**C2 12 501: TAXATION - I**

**Objective:**

To expose the students to the various important provisions of the Income Tax Act relating to computation of Income of individual assessee only.

**Module - 1: Introduction** **4 Hrs**

Brief history of Income Tax - Legal Frame work - Cannons of Taxation - Finance Bill - Scheme of Income Tax.

Definition: Assessee - Person - Assessment year - Previous year - Income - Gross Total Income - Total Income (concepts only)

Revenue and Capital (a) Receipts; (b) Expenditure and (c) Losses

**Module - 2: Residential Status and Incidence Of Tax** **8 Hrs**

Residential status - Resident - Ordinary & Not ordinary and Non-Resident of individual with incidence of tax. HUF & company - Residential status only.

**Module - 3: Exempted Incomes U/S 10** **6 hrs**

(Restricted to Individual Assessee) Fully exempted and partly exempted incomes - including problems on House Rent Allowance - Leave Encashment - Commutation of Pension - Death-cum-Retirement benefits - Gratuity - compensation received on termination of the service.

**Module - 4: Income from Salary** **15 hrs**

Income from Salary - Features of Salary Income - Basic Salary, Allowance - Types - Perquisites - Problems.

**Module - 5: Income from House Property** **12 hrs**

Introduction - Annual value under different situations (self occupied - Let out - Partly self occupied partly let out - Portion wise and time wise) - Deductions (u/s 24) - problems.



## Module – 6: Profits and Gains from Business and Profession

15 Hrs

Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account, Depreciation u/s 32. Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate, and Chartered Accountant.

### Skill Development:

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

1. Form No. 49A (PAN) and 49B.
2. Filling of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form-16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

### Books For Reference:

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax.*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax.*

**SEMESTER - V**  
**C2 12 502: MANAGEMENT ACCOUNTING**

**Objective:**

- To enable the students to understand the importance of analysis and interpretation of Financial Statements,
- To equip the students with the skills to prepare various types of analytical statements and to help students to prepare management reports for decision making.

**Module - 1: Introduction** **6 Hrs**

Meaning - Nature and Scope of Management Accounting - Relationship between Financial Accounting - Cost Accounting and Management Accounting - Role of Management Accountant in the Present Scenario.

**Module - 2: Financial Statement Analysis** **8 Hrs**

Meaning and concept of Financial Analysis - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative statements - Common Size statements - Trend Analysis.

**Module - 3: Ratio Analysis** **12 Hrs**

Meaning - Utility and limitations - Classification of Ratios - Calculation and interpretation of Solvency - Turnover - Profitability & Liquidity ratios.

**Module - 4: Funds Flow Analysis** **12 Hrs**

Meaning - Concept of Fund and Funds Flow Statement - Uses and significance of fund flow Statement - Procedure for preparing FFS - Schedule of changes in working capital - Statement of sources and application of funds.

**Module - 5: Cash Flow Analysis** **12 Hrs**

Meaning And Concept - Comparison Between Fund Flow and Cash Flow Statements - Uses and significance of CFS - Preparation of Cash Flow Statement as per Accounting Standards.

## **Module - 6: Budgetary Control**

**10 Hrs**

Meaning - Need - Objectives and Functions - Advantages and Limitations - Classification - Preparation of Cash, Sales and Flexible Budget only.

### **Skill Development:**

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

1. Collection of Financial Statements of any one organization for two years.
2. Calculation of ratios based on the above financial statement: Profitability ratios - Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.
3. Preparation of Funds Flow/Cash Flow Statements with imaginary figure as per Accounting Standards.
4. Draft an imaginary Management Report.
5. Preparation of trend charts of a company of your choice.

### **Books for Reference:**

- ❖ *Dr . S. N. Maheswari: Management Accounting.*
- ❖ *I. M. Pandey: Management Accounting.*
- ❖ *J. Made Gowda: Management Accounting.*
- ❖ *Jain & Narang: Cost and Management Accounting.*
- ❖ *M. A. Sahab: Management Accounting.*
- ❖ *Prabhakara Rao: Management Accounting.*
- ❖ *R. S. N. Pillai & Bagavathi: Management Accounting.*
- ❖ *Sharma & Shashi Gupta: Management Accounting.*
- ❖ *Vinayakam: Management Accounting Tools and Techniques*

**SEMESTER - V**  
**C1 12 503: PRINCIPLES AND PRACTICES OF**  
**BANKING AND INSURANCE**

**Objectives:**

- To acquaint students about the Indian Banking system and Insurance Industry.
- To inculcate skills and help acquire functional knowledge about banking essential in negotiating and interacting with Bankers.
- To sensitize and create awareness about the recent and emerging trends and advancements in the field of banking and Insurance.

**PART A: BANKING**

**Module - 1: Classification of Banks** **8 Hrs**

Regulatory Authority-RBI Quantitative and qualitative credit control measures (in detail)

Functions of Commercial banks, Classification of Banks, Types of Banks- Branch, Module, Investment (Development), Universal (Mixed) Banking.

**Module - 2: Negotiable Instruments** **10 Hrs**

Essential Characteristics of Negotiable Instruments, Promissory note, Bills of Exchange, Cheque- (meaning and features), Travelers' cheque and its importance. Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

**Module - 3: Paying and Collecting Banker** **5 Hrs**

Precautions to be taken by a Paying banker, Suitable replies to dishonored cheques. Conversion by Collecting banker, Duties of Collecting banker.

**Module-4: Principles of Bank Lending** **8 Hrs**

Principles of sound lending, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment). Non - Performing Assets.

**Module-5: Latest trends in Banking** **5 Hrs**

Internet banking-Mobile banking-Travel cards- Total branch computerization-Centralized banking- Electronic fund transfer- RTGS - Electronic money- E- cheques.

**PART - B: INSURANCE**

**Module-6: Introduction to Insurance** **12 Hrs**

Evolution and features of insurance (life and general) - Principles of insurance- Classification of life insurance policies-General insurance - Policies (meaning & type) Double insurance and Reinsurance - Meaning -- Special terminologies related to insurance - Insurable interest, Ceding company, Insurer, Insured, Peril, Hazard, Bank assurance.

**Module-7: Risk management and control** **4 Hrs**

The concept of risk - Uncertainty -Types of risks - Underwriting - Meaning - process of underwriting of policies.

**Module-8: Insurance agent and Travel Insurance** **8 Hrs**

Meaning - Types of agents - Eligibility to register as an agent - Qualification - rights - Duties / functions - Travel Insurance and Types of travel insurance coverage.

**Skill Development:**

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

1. List latest customer services offered by at least 2 banks of your choice.
2. Prepare a project report for obtaining bank loans for study abroad.
3. List online services available for a tourist from banks and insurance companies.

4. List any two new policy offers for a tourist from private insurance companies.
5. Visit a bank and collect the specimen slips of account opening form, pay in slip, traveller's cheque and money transfer slip.

**Books For Reference:**

- ❖ *Sundaram & Varshney: Theory & Practice of Banking.*
- ❖ *Maheswari & Paul. R. R: Banking Theory and Law and Practice.*
- ❖ *Shekar & Shekar: Theory and Practice of Banking.*
- ❖ *Dr. N. Premavathy: Principles and Practice of Insurance*
- ❖ *Panda G S: Principles and Practice of Insurance.*

## SEMESTER - V

### C2 12 504: ORGANISATIONAL BEHAVIOUR

#### **Objective:**

To develop the people skills of students and to give guidance in creating an ethically healthy work climate in any organization.

#### **Module - 1: Introduction to Organizational Behaviour 6 Hrs**

The concept of organization, Organization goals- Determinants of goals- Goal displacement- goal distortion - The study of Organizational behaviour - Definition - Scope and application in management - Contributions of other disciplines - Organizational structure - Learning organizations - Models of OB - Hawthorne studies- Challenges and opportunities in OB.

#### **Behaviour within Organisations: The Individual**

#### **Module - 2: Personality and Perception 10 Hrs**

**Personality:** Determinants of personality - Biological factors - Cultural factors - Family and Social factors - Situational factors - Personality attributes influencing OB.

**Perception:** Meaning - Need - Perceptual process -Perceptual mechanism - Factors influencing perception - Interpersonal perception - Self concept and Self esteem.

#### **Module - 3: Motivation 6 Hrs**

Motivation - Meaning - Characteristics - Role of Motivation - Motivation and Behaviour - Motivation and Performance - Financial and Non financial incentives.

#### **Module - 4: Learning and Behaviour Modification 7Hrs**

Concept of attitude - Attitude, opinions and beliefs, attitudes and behaviour - Formation of attitudes - Factors determining formation of attitudes - Attitude measurement - Attitude change.

Learning - Principles, process, organizational reinforcement systems - Cognitive learning.

**Behaviour within Organisations:  
Groups and Interpersonal Influence**

**Module - 5: Teams and Group Dynamics** **8 Hrs**

Importance of teams - Formation of teams and team work.

The concept of groups - Kinds and functions of groups - Formal and informal groups - Group cohesiveness - Group think - Group norms- Process of group formation.

**Module - 6: Leadership and Power** **10 Hrs**

Leadership - formal and informal leadership - characteristics - Leadership theories [Trait, Behavioural and Contingency] - Power - Sources of power.

**Module - 7: Organization Culture and Climate** **4 Hrs**

Organization culture - Organization climate and Organizational effectiveness.

**Module - 8: Conflict and Organisational Change** **9 Hrs**

- A. **Conflict** - Meaning - Process - Causes - Sources - Types of conflict - Consequences of conflict - Conflict resolution strategies.
- B. **Stress** - Understanding Stress - Causes, consequences and Stress management.
- C. **Organisational Change** - Kinds of change - Identification of the problems and implementation of change - Resistance to change - Overcoming resistance to change.

**Skill Development:**

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

1. Survey on resistance to changing policies in
  - a. The Tourism Sector
  - b. The IT Sector



2. Undertake a study to find out the various non financial incentives used to motivate employees
3. A study in job enrichment and factors contributing to absenteeism and employee turnover in the travel and tourism industry.
4. Analyze the characteristics and components of attitudes
5. Perform a study on the determinants of personality of a group of individuals
6. Analyze the organizational culture and climate in the tourism industry
7. Conduct a study on the reasons for attrition in the travel industry.

**Books For Reference:**

- ❖ *Stephen Robins – Organizational Behaviour*
- ❖ *Keith Davis – Human Behaviour at work*
- ❖ *Fred Luthons – Organizational Behaviour*
- ❖ *Udai Pareek - Understanding Organizational Behaviour*
- ❖ *Subha Rao - Organizational Behaviour*
- ❖ *K. Ashwathappa - Organizational Behaviour*

**SEMESTER - V**

**Elective - I**

**C2 12 505**

**INTERNATIONAL AIRFARES, TICKETING & EBT  
(Electronic Booking Tool)**

**Objectives:**

- The topics gives an in-depth knowledge of geography to draw the travel plan, it also includes back hand fare calculation methods to understand the nature of a travelers requirement.
- Practical experience of E-ticket booking and fulfilling various services related queries to prepare students as a professional in the Industry.

**Module - 1: IATA Geography and Fare Level 6 Hrs**

Physical World Geography - IATA Geography – IATA Areas and Sub-Areas - City, Country Code - Types of journey (One way, Round/Circle Trip, Round the world, Open Jaw) - Fare types and levels - Fare conversation and Rounding - Carrier Fares Selection.

**Module - 2: Fare Calculation 18 Hrs**

Introduction to fare formula - Understanding the parts of Journey - Transfer, Stopover, No Stopover - OW Journey Calculation - EMA, EMS, HIP - Round/Circle Trip - Special Fares - Interpreting Special/Promotional fares rules and regulation.

**Module - 3: E-Ticket and Reissuance 6 Hrs**

Understanding and reading E-Ticket - Reissuance and Rerouting Procedures and rules - Consolidator Fares - Billing and Settlement Plan Procedures.

**Module - 4: Computer Reservation Tool 30 Hrs**

Computer Reservation System Galileo/Amadeus- Sign in/Sign off- Decoding and Encoding- Time Table-Availability-Booking File/PNR creation-Cancel an Itinerary-Special Service Requirement-Seat Request-Mileage Membership-Queues-Fares-Divide a booking file- Understand and issuance and reading e-ticket - General booking entries on Room and Hotel.

### **Skill Development:**

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

1. Prepare a Travel itinerary for various sub areas of the world.
2. Make a checklist of questions and information needed from passengers.
3. Make list of common passenger request and the standard codes needed to request them through a passenger's PNR.
4. Internship in the travel agency.

### **Books For Reference:**

- ❖ *Passenger Air Traffic - IATA*
- ❖ *IATA Foundation Book - IATA Montreal Canada*
- ❖ *Lonely Planet Publications*

**SEMESTER - V**

**Elective - II**

**C2 12 506**

**TOUR MANAGER & TOUR OPERATIONS**

**Objectives:**

- This Course is designed to understand the various components which are vital in making a Tour Package and Skills required for Escorting a Tour.
- The course is designed, planned and structured to cover all areas of Tour Components from Planning to costing of an Itinerary; hence it aims at giving a thorough Practical Knowledge & Skills required for a student to choose a career as a Tour Manager, work in Travel Agencies, Tourism Boards and the Airline Industry.
- Customer Service is of prime importance in a Service Industry, the module is designed to equip a student in the same.

**Module - 1: Introduction to Tour Manager** **8 Hrs**

Introduction to Tour Manager, Basic Structure of Tourism, Different Types of Accommodation-Hotels, Motels, Rotels, Floatels, Different Modes of Transport-Rail Transport, Water Transport, Air Transport, Road Transport.

**Module - 2: Travel Essentials** **4 Hrs**

Industry Terminology & Definitions, Codes - 2 Letter Codes, 3 Letter Codes, 4 Letter Codes, Reservation & Message Codes, Miscellaneous Terminology & Definitions, Documentation-Passports, Visas, Health Documents, Travel Insurance.

**Module - 3: Role of a Tour Manager** **8 Hrs**

Pre-Assignment, Enroute, Return, Customer Service - Different Types of Customers, Handling Customers on Tour, Customer Service Excellence.

**Module - 4: Itinerary Planning & Costing** **16 Hrs**

Components of Itinerary, Flight Itinerary, Tour Itinerary, Costing of Tour Itinerary, Packaging of Tour Itinerary, Sample Itineraries. Inbound Travel Management, Departments of Travel, and Market Trends existing in Travel, Development of Itineraries, Steps after Itinerary is finalized, Guest Handling, and Organizing Special Events.

**Module - 5: Tourism Destination** **24 Hrs**

Indian Tourism, History of Indian Tourism, Festivals of India, Best Selling Programs, Things to know about a City, Tourism Circuits. Destination Geography- USA & Canada, Europe & Middle East, Africa, Australia & New Zealand, South East Asia.

**Skill Development:**

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

1. Visit Various Tourism Boards and Prepare a Presentation.
2. Prepare a Tour itinerary keeping all points in mind required for a Tour.
3. Make a Presentation on Incredible India.
4. Visit Travel Agencies to gain information on operations of a Travel Agent and prepare a project report.
5. Arrange for a Guest Lecture from a Tour Manager.
6. List down the formalities that a passenger has to go through in an Airport.

**Books For Reference:**

- ❖ A. K Bhatia, *Tourism Principles and Practices*
- ❖ Lesley Pender, Richard Sharpley, *The Management of Tourism*
- ❖ Chris Cooper, *Tourism*
- ❖ *Lonely Planet Publications*

**SEMESTER - VI**  
**C2 12 601: TAXATION - II**

**Objectives:**

- The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.
- To enable students to be aware of the various indirect taxes applicable to the tourism industry

**Module - 1: Capital Gains** **15 Hrs**

Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.

**Module -2: Income from Other Sources** **10 Hrs**

General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

**Module - 3: Deductions from Gross Total Income** **8 Hrs**

(Provisions relating to individuals only) u/s 80 – Deduction in respect of certain payments and deduction in respect of certain incomes.

**Module - 4: Set Off & Carry Forward and Set Off Of Losses** **2 Hrs**

(Theory only).

**Module - 5: Tax Liability of Individuals** **7 Hrs**

Agricultural Income (including integration of Agricultural Income with Non - Agriculture Income).

Computation of total taxable income and tax liability of an individual.

## INDIRECT TAXES

### Module - 6: Introduction to Indirect taxes

8 Hrs

Meaning of Indirect Tax – Types of Indirect Taxes – Rates of Service tax on taxable services – Abatements - Service Tax Registration Procedure – VAT -Luxury Tax – Entertainment Tax – Understanding broad structure of applicability in relation to the Tourism Industry.

### Module - 7: Taxes Applicable to the Tourism Industry 10 Hrs

**Service tax on Hotel, Lodging and Accommodation Services - Central Levy** - the broad structure of applicability of service tax on short term accommodation services provided by Hotels, Lodges, Holiday Resorts, Guest Houses, Inns, etc - **Sales tax/ Value Added Tax - State Levy** - The applicability of VAT on supply of food, drinks, etc by Hotels, Lodges, Holiday Resorts, Guest Houses, Inns, etc - Availability of Sales Tax/ VAT benefits to the Tourism Industry - **State Excise - State Levy** - The determination of the scope of the state excise law on alcoholic consumptions - **Luxury Tax - State levy** - The areas of applicability of luxury tax in the state of Karnataka - The category of accommodation and entertainment events which are covered under luxury tax - Mechanism to compute the luxury tax for hotels, resorts, etc.

### Skill Development:

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

1. Chart of capital gains index numbers
2. Table of rates of TDS
3. Filing of Income tax returns
4. List of enclosures for IT returns
5. Tax planning
6. Income tax officer: duties, powers and functions;
7. CBDT – powers and functions;
8. Commissioner of Income Tax – powers and functions;

9. Types of assessment and rectification of mistakes;
10. Recovery of tax and refunds.

**Books For Reference:**

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax.*
- ❖ *V S Datey :Indirect Tax*
- ❖ *Bangar & Bangar : Indirect Tax*



## SEMESTER - VI

### C2 12 602: OPERATION RESEARCH

#### Objectives:

- To provide a good foundation in the basics of Operation Research and appreciation of its potential application in the travel industry for decision making.
- To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in tourism business.

#### **Module - 1: Introduction to Operation Research** **4 Hrs**

Origin, Definitions, features, methodology, OR Models & Techniques, scope, limitations.

#### **Module - 2: Introduction to Linear Programming** **12 Hrs**

Introduction - Construction of the LP Model - Graphical LP Solution - Solution of maximization and minimization model (problems relating to product mix, media selection, fund allocation, work-shift allocation)

#### **Module - 3: The Transportation Problem** **16 Hrs**

Definition of the Transportation model - the Transportation Method - Linear Programming Formulation of the Transportation Problem - Methods of finding Initial solution - North-West Corner Method - Least Cost Method - Vogel's Approximation Method - Test for Optimality - MODI Method -Economic Interpretation of  $U_i$ 's and  $V_j$ 's , (special cases on prohibited routes, unbalanced and maximization).

#### **Module - 4: The Assignment Problem** **10 Hrs**

Introduction - Mathematical Statement of the problem - Solution Methods of Assignment Problem - Enumeration Method - Transportation Method - Hungarian Method- (problems on travelling sales-men and crew assignment problems).

**Module – 5: Queuing Theory****6 Hrs**

Introduction – Features – Service system – Components of queuing system – Different queuing models – Problems on single- Server queuing model only.

**Module – 6: Simulation****12 Hrs**

Meaning – Definition – Characteristics – Steps of simulation process – Basic probability concepts – Random numbers – Problems using Monte –Carlo technique.

**Skill Development:**

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

1. Supply chain applications.
2. Job assignment in travel industry.
3. Identifying the problems relating to tourism industry

**Books For Reference:**

- ❖ *Budnik, Frank S Dennis Mcleavey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.*
- ❖ *Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*
- ❖ *Kalavathy S: Operation Research, Vikas Pub Co.*
- ❖ *Naray J K: Operation Research, Theory and applications, Mc Millan, New Delhi.*
- ❖ *Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.*
- ❖ *Sharma J K: Operation Research, Theory and Applications, Mc Millan, New Delhi.*
- ❖ *Srivastava V. K. etal: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
- ❖ *Taha Hamdy: Operations Research, Prentice Hall of India*

**SEMESTER - VI**  
**C2 12 603: INTEGRATED MARKETING**  
**COMMUNICATION: AN ADVERTISING**  
**PERSPECTIVE**

**Objective:**

This marketing paper helps to evolve a student's creative thinking process and analyse various emerging trends of market place realities from a domestic and global perspective.

**Module - 1: Concept and Process of Integrated Marketing Communications (IMC) 10 Hrs**

Introduction to IMC and the Communication Process: Evolution of IMC and reasons for its growth, IMC Planning Process, Role of IMC in Marketing Process-Elements of IMC – Advertising, Sales Promotion –Types, relationship between advertising and sales promotion, Publicity – Types and relationship between advertising and publicity, Personal selling, Direct Marketing, Event Management, E-Commerce, Public Relations, Interactive Marketing.

**Module - 2: Introduction to Advertising 6Hrs**

History of advertising, Advertising purpose and functions; Economic, social and ethical aspects of advertising. Advertising as a marketing tool - Types of Advertising-Advertising as a communication process- Tourism and Leisure advertising- Building powerful tourism and leisure brands- Advertising destination brands- Relevance and future of Tourism advertising in India.

**Module - 3: Advertising and Campaign Planning 10 Hrs**

Marketing strategy and situation analysis; Advertising plan; Advertising objectives; AIDA and DAGMAR approach; Advertising campaign planning process.

**Module - 4: Creative Strategy & Advertising Budget 10 Hrs**

The art of copywriting; Advertising Copy Testing; Creativity in communication; Motivational approaches; Types of appeals used in advertising; Advertising Budget Process.

**Module - 5: Advertising Media Strategy** **12 Hrs**

Role of Media; types of Media, their advantages and disadvantages; media planning , selection & scheduling strategies; Media Buying, Strategies and Execution, Social Media, types of social media ; Relevance of social media in the current scenario.

**Module - 6: Suppliers in IMC** **6 Hrs**

Hoarding Contractors/Printers etc, Ad. Agency- Departments of Ad. Agency, Client Servicing-client Agency relationship, Account Planning.

**Module - 7: Evaluating Marketing Communication Programme** **6 Hrs**

Evaluating Marketing Communication Programme -Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects:

Advertising and Promotion Ethics, Advertising and Children, Social and Cultural Consequences of advertising, Criticism of advertising -- Stereotypes, Economic Effects of Advertising.

**Skill Development:**

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

1. Draft a print ad copy with appropriate punch lines for an upcoming Tourism product.
2. Design effective criteria for choosing an endorser for a new entrant Amusement park. Discuss the importance of each in evaluation of potential candidates and how you would make the final decision.
3. Draft a questionnaire for an Italian ice cream outlet to analyze its customer feed back.
4. Analyze ambush marketing from any Recent Indian scenario and present the case study.
5. Visit an ad agency and analyze its functions and other working details.

6. Select any two print ads aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

**Books For Reference:**

- ❖ *Kenneth Blown & Donald Bach, Integrated Marketing Communications PHI,2002*
- ❖ *Belch & Celch, Advertising and Promotions - Tata Mcgrew Hill 2001*
- ❖ *Duncon, Integrated Marketing Communications – TMH*
- ❖ *Bowee, Hill, Dowell, Wood: Advertising Excellence.*
- ❖ *Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.*
- ❖ *Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.*
- ❖ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London.*
- ❖ *Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.*
- ❖ *Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.*
- ❖ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education..*

## SEMESTER - VI

### C2 12 604: ENTREPRENEURSHIP DEVELOPMENT

#### Objectives:

- This course gives an introduction to the basic concepts of enterprise building and equips the students with the skills and competency to create a successful enterprise.
- It also emphasizes the role and importance of business opportunities identification and assessment - business planning process and funding issues.

#### **Module - 1: Introduction to Entrepreneurship** **8 Hrs**

Evolution of the concept of Entrepreneur - Growth of Entrepreneurship in India - Role of Entrepreneurship in Economic Development - Types of Entrepreneur - Entrepreneurship - Knowledge Entrepreneur -Social Entrepreneur. Women Entrepreneurs- profile and problems - Recent Trends and development - Entrepreneurial Competencies.

#### **Module-2: Commencement of a business enterprise** **14 Hrs**

Identification and selection of Business Opportunities - Procedures and Formalities for Starting up a venture - Location - Clearances and permits required - Formalities - Licensing and registration procedures - Types of start-up - Challenges and Pit-falls for a new Start up - Why new Ventures Fail - Venture Development Stages.

#### **Module - 3: Financial Aspects, Ownership Structure and Legal Issues** **14 Hrs**

**Financial Aspects:** Sources of Capital - Personal fund - Debt v/s Equity - Bank Loan - Venture Capital - Angel investing.

**Ownership Structure:** Sole proprietorship - Partnership - Joint venture - Corporations - Franchising. Challenges facing family owned businesses.

**Legal Issues Concerning New Ventures:** Patents - Copyrights - Trademarks and Bankruptcy.

**Module - 4: Business Model and Business Plan (BP) 12 Hrs**

Business Models – Meaning, Types and purpose of business models, Meaning and Need for a BP – Scope and Value for a BP – Who should write the plan? - Presenting and writing the business plan - Financial Aspect-Marketing Aspect-HR aspect-Social Aspect-Technical aspect- – Why some business plans fail. Evaluation of the plan by potential lenders and investors

**Module - 5: Assistance for Entrepreneurs and Global Opportunities 12 Hrs**

Sources of financial and non-financial support for SSI entrepreneurs – Institutional support and taxation benefits – International environment – Methods of going International – Entering international marketplace – Types of documents required for Export oriented business and Travel agencies.

**Skill Development:**

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

1. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
3. List out and analyze the profiles of any three new age Entrepreneurs.
4. Visit the DIC and make list of the various existing institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
5. Arrange for a guest lecture by an entrepreneur of your choice.
6. Analyze the scope of Angel Investing and Venture Capital in India.

## **Books For Reference:**

- ❖ *Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.*
- ❖ *Donald F. Kuratko & Richard M. Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomson South Western Publications.*
- ❖ *Dr. Sudhir Sharma, Balraj Singh & Sandeep Singhal: Entrepreneurship Development, Wisdom Publications, New Delhi.*
- ❖ *Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, 1975.*
- ❖ *Mark. J. Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.*
- ❖ *P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.*
- ❖ *Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd: Entrepreneurship, Sixth edition, Tata McGraw Hill Publications.*
- ❖ *S. S. Khanka: Entrepreneurship Development, S. Chand Publications.*
- ❖ *S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.*
- ❖ *Udai Pareek & T. V. Rao: Developing Entrepreneurship*



SEMESTER - VI

Elective - III

C2 12 605:

## INTERNATIONAL AIRLINE MANAGEMENT

### Objective:

This Topic gives the student knowledge about the aviation industry, Airport procedures and facilities including passenger service in an Airport to start their career in Airport as an Airline ground staff or an Airport customer service executive.

### Module - 1: An Introduction - Aviation Industry 6 Hrs.

History/Origin of Aviation Industry - Key Historical Milestones - Benefits and Challenges in this profession Various Job Opportunities - How airlines work? - Anatomy of an Airline - Requirements for being an Airline professional.

### Module-2: Understanding the Airport 5 Hrs.

Importance of the Air Transportation Industry - Passengers preference towards Airlines - What is an Airport? - Physical Components of an Airport Terminal - Types of Airport Terminal - Safety and Security - New Techniques to enhance security for passengers - Airports across country with various advanced technologies - Foreign Exchange.

### Module - 3: Airport Handling and Passenger Service 15 Hrs.

Passenger Service - Introduction to Airport Handling - Definition and Nature Of Work - Procedure at Check-in counters - Segregation of passengers - Floor Walking - Quick check-in procedures - Lounge Management - Customer Assistance at the Airport - Boarding Gate - Manual / Automated check - Baggage Services - Types of Baggage Concept - Excess Baggage check - Importance of Tagging the Baggage - Ramp Service - Co-ordination with various Departments - Loading and Off-Loading - On-Time Performance - Arrivals - Handling Complaints / Queries - Follow-up of Lost/ Damaged Luggage - Basics of Load and Trim - Checklist for Flight Handling.

**Module - 4: Types of Aircraft and facilities** **13 Hrs.**

Aircraft Familiarization - Aircraft Layout /Seating - In-flight Service - Meal Services - Types of Meals - Classification of Services - Classes Of Travel - Aircraft Systems and Terminology - In-flight Announcement - Theory of Flight (Take Off and Landing).

**Module - 5: Special Passenger Handling** **3 Hrs.**

VIP/CIP Passenger Handling - Guest Relations Services - Unaccompanied minor - Significance of Documentation - Meals / Seating for UMNR - Expectant Mothers - Infants Handling - Group Travel - Pet in Cabin - Passengers requiring Medical Assistance.

**Module - 6: Customer Service Management** **11 Hrs.**

Co-ordination and Communication at work - Roles and Responsibilities - Flight Preparations - Introduction to Crew Resource Management (CRM) - Introduction to Customer Relationship Management - Importance of Customer Service - Techniques: Making Customers feel important - Handling Difficult Queries and Complaints - Managing Quality Control - Communication Guidelines.

**Module - 7: Grooming** **7 Hrs.**

Importance of grooming and self confidence - Good Grooming Practices - Personal Hygiene - Healthy Lifestyle - Personality Developments.

**Skill Development:**

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

1. Airport field visit.
2. Research the carrier loyalty programs presently available, list the participating national carrier programs, list different levels, rewards and privileges available in each level.
3. Interview two Airline customer service professionals to determine strategies adopted by them to increase customer satisfaction.

**Books For Reference:**

- ❖ *Travel and Tourism Management from IATA*
- ❖ *Travel & Tourism management from WTO*
- ❖ *Travel & Tourism management from west wind Aviation Academy, Arizona, USA.*
- ❖ *Lonely Planet Publications.*

**SEMESTER - VI**

**Elective - IV**

**C2 12 606:**

**AIR CARGO AND LOGISTICS MANAGEMENT**

**Objective:**

To provide the students knowledge about the Air Cargo agency operations, capacity of an aircraft load factor. Handling special cargos and related document for safe transport of goods.

**Module - 1: Air Cargo Agency - An Introduction 8 Hrs**

International Federation of Freight Forwarders Associations - Introduction - History and Organization - Objectives - IATA Cargo Agent - How to become an IATA Cargo agent - Rights and Obligation - Relation between Cargo Agent and the Airlines - Services - Consolidator - Rate Structure - Break Bulk Agent - Documents required for transportation by Air.

**Module - 2: Aircraft Handling 15 Hrs**

Aircraft Structure - Categories - Configuration - Aircraft Layout - Payload/Traffic Load - Weight/Volume Limitation - Aircraft handling facilities - Cargo Terminal Facilities - Cargo booking procedure - Special Cargoes (Dangerous goods/Live Animals/Valuable cargo/Perishable cargo/Wet Cargo/Human Remains)

**Module - 3: Air Cargo Rating 20 Hrs**

Rating systems - Air Cargo Tariff - Rounding (Currency/Weight/Size) - Volume weight - Chargeable weight - General Cargo Rates (GCR) - Specific Cargo Rates (SCR) - Class Rate - Lower charge in higher weight category - Valuation Charges - Airway bill.

**Module - 4: Introduction to Logistics and Supply chain Management 5 Hrs**

Introduction to Logistics -Definitions of International Logistics, Reasons of Implementation of Logistics, Phases of Movement of Material, Concepts of Business Logistics - Introduction to Supply Chain Management, International Supply Chain.

## **Module – 5: Logistics Management**

**12 Hrs**

Mode of Transport – Factors to be considered for choosing mode of transport, Transportation Infrastructure, Vessels Used in Ocean Shipping, Airfreight, Export Documentation - International Laws- International inventory issues, Factors that decide level of inventory, International packaging issues, Storage facilities, Special Trade Zones, Export Processing Zones and Economic Zones, Centralized Logistics management, Decentralized Logistics Management, Outsourcing Logistics, Logistics and Security, Logistics and Environment.

### **Skill Development:**

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

1. List and analyze the shipper save by using the services of a consolidator and earnings on the shipment.
2. List the cargo terminal facilities including the storage facilities at the Bangalore International Airport and compare this to the facilities provided at the London Heathrow Airport.
3. Analyze the different class levels and acceptance of Dangerous Goods.

### **Books For Reference:**

- ❖ *Global Cargo Management: Concept, Typology, Law and Policy book description by Prem nath Dhar, Kanishka Pub*
- ❖ *Cargo Management: An International Perspective by Surabhi Srivastava Manoj Dixit, New Royal Book Company, UP*
- ❖ *Air Cargo tariff manual published by IATA*
- ❖ *IATA live animals regulation manuals published by IATA*
- ❖ *Lonely Planet Publications.*