



# **BENGALURU CITY UNIVERSITY**

**CHOICE BASED CREDIT SYSTEM**

**(Semester Scheme with Multiple Entry and Exit Options for  
Under Graduate Course- as per NEP 2020)**

**Syllabus for B.Com  
(Travel & Tourism Management)**

**2022-23**

## **INTRODUCTION**

The curriculum framework for B.Com. Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, human resources and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching-learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

### **AIMS AND OBJECTIVES OF UG PROGRAMS IN B.COM:**

- To provide a well trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporates.
- Students can get through the knowledge of finance and accounting.
- The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- To impart industry needed skill, problem solving and decision making competencies.
- To make students industry ready and develop various managerial and accounting skills for better professional opportunities
- To enrich students to adapt to an ever changing and dynamic business environment.

**PROCEEDINGS OF UG BOS MEETING OF –  
B.COM, B.COM (BUSINESS  
ANALYTICS/INSURANCE/A&F/LSCM/TTM/ )  
COURSES**

Proceedings of the BOS – UG – B.Com, B.Com (Business Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2022 – 2023 meeting held on 14<sup>th</sup> October 2022, at the Department of Commerce, PK Block, Bengaluru City University, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved the course matrix and syllabus of first four semesters of the above mentioned courses. The board authorized the chairman to make the necessary changes and get the approval for the same.

**MEMBERS PRESENT:**

- |  |          |
|--|----------|
| 1. Dr. M Muniraju, Chairman & Dean, Dept of Commerce                   | Chairman |
| 2. Dr. K R Jalaja, Associate Professor, Dept. of Commerce, BCU,        | Member   |
| 3. Dr. R. Sarvamangala, Associate Professor, Dept. of Commerce, BU     | Member   |
| 4. Dr. Nagaraj.N, Professor, Dept of Commerce, University of Mysore    | Member   |
| 5. Dr. Y. Muniraju, Professor, Dept of Commerce, Mangaluru University  | Member   |
| 6. Dr. D Channappa, Professor, Dept of Commerce, Osmania University    | Member   |
| 7. Dr. R. Parvathi, Principal, VET first Grade College, Bangalore      | Member   |
| 8. Dr. D Raja Jebasingh, Vice Principal, St. Joseph's Commerce College | Member   |
| 9. Dr. B.G.Bhasakara, Principal, Vivekananda Degree College            | Member   |
| 10. Dr. Padmaja P V, Principal, MLA Academy of Higher Learning         | Member   |
| 11. Dr. S N Venkatesh, Principal, Sheshadripuram FGC, Yelahanka        | Member   |
| 12. Dr.S.Harish, Principal, Vijaya Evening College                     | Member   |

**CO-OPTED MEMBERS**

13. Dr. Bhavani H, Head,  
Dept. of Commerce, M L A First Garde College for Women,
14. Prof. Gururaj Rao, Associate Professor, Vijaya College
15. Dr. Swaminathan, Associate Professor, GFGC, Malleswaram
16. Dr. Srihari, Associate Professor,
17. Dr. Nagaraj, GFGC, Yelahanka
18. Ms. Priya

## MINUTES OF THE MEETING:

1. The Chairman & Dean, Faculty of Commerce & Management, Bengaluru City University, welcomed all the BOS members of the B.COM Board of Studies meeting which was scheduled on **1.10.2022** from 11.00A.M onwards.
2. The Chairman reiterated on the continuous efforts required for revision of I and II semester syllabus and framing of new syllabus for II and IV semester B.Com programs. He appreciated the members of the syllabus revision committee for their dedication, consistent efforts and contribution in bringing out the revised syllabi.
3. The discussions highlighted the need for looking into and simplifying the course content of the Open Elective courses.
4. The Chairman briefed BOS members on the following and some suggestions were invited from the members:
  - i. Exit after 1st year (I & II Sem) – the candidate will be awarded with Certificate with minimum 48 credits.
  - ii. Exit after completing 3rd and 4th semesters – the candidate will be awarded with Diploma Certificate with minimum 96 credits.
  - iii. Exit after 3rd year (V & VI Sem) – the candidate will be awarded with Bachelor Degree in Commerce with minimum 144 credits.
  - iv. The candidate can continue the 4th year (VII & VIII Sem) to get honours/ research degree with minimum 186 credits.
  - v. Students completing a 4th year Bachelor's programme with Honours /Research, may be Admitted to a 1st year Master's programme.
  - vi. Students completing a 4th year Bachelor's programme with Research , will be eligible for Admission for Doctoral Programme (Ph.D).
  - vii. After completing the requirements of a 3rd year Bachelor's Degree candidates who meet a minimum CGPA of 7.5 shall be allowed to continue studies in the 4th year Undergraduate programme to pursue and complete the Bachelor's degree with Research.
  - viii. Skill enhancement courses are compulsory for students of I to VI semesters.
  - ix. Attendance of minimum 75% is compulsory for every subject.
  - x. Since students opt for Ph.D after Honours, some subjects required in depth knowledge in the VII and VIII semesters.
  - xi. Projects should be done by students outside or online and should submit a certificate of completion to validate.
  - xii. The number of modules in open elective courses should be reduced from 4 to 3 hours as the hours allotted are 3 lecture hours and 3 credits.
  - xiii. Some of the Open Elective courses in BBA subjects not relevant for other programs can be changed
  - xiv. Research Methodology is a compulsory paper in 7th semester.
  - xv. Advanced excel should be introduced in 1st year.
  - xvi. The medium of instruction should be only in English.

- xvii. Digital Currency like crypto currency has lot of scope and should be introduced at some point in curriculum.
- xviii. All the B.Com programs can be integrated with specialized programs offered by the professional bodies like US – CMA, ACCA and ICAI (with MoU) to meet the demands of Industry or in collaboration with Miles Education and ISDA.

The meeting concluded at 4.00 pm with the approval of the members of the Board of Studies (BOS). It was resolved to implement the above changes in the Curriculum from the academic year 2022 –2023.

Chairman – BOS

## **1. TITLE AND COMMENCEMENT:**

- a. These regulations shall be called “The Regulations Governing the Choice Based Credit System Semester Scheme with Multiple Entry and Exit Options in the Undergraduate, and Postgraduate Degree Programmes in the Faculty of Commerce.
- b. Regulations shall come into force from the Academic Year 2021-22.

## **2. SALIENT FEATURES OF THE FOUR YEARS MULTIDISCIPLINARY UNDERGRADUATE PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:**

- a) The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours
- b) The four year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.
- c) Candidates who wish to enter the Masters/Doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes, have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.
- d) There may be parallel five year integrated Master's degree programmes with exit options at the completion of third and fourth years, with the undergraduate basic degree and post-graduate diploma in a discipline, respectively.
- e) There may also be an integrated doctoral programme with exit option at the end of the first year with the Master's degree.
- f) The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
- g) The Multidisciplinary Undergraduate Programme may help in the improvement of all the educational outcomes, with a flexible and imaginative curricular approach. The program provides for both breadth and depth in diverse areas of knowledge. A range of courses are offered with rigorous exposure to multiple disciplines and areas, while specializing in one or two areas. The programme fulfills knowledge, vocational, professional and skill requirements along-side humanities and arts, social, physical and life sciences, mathematics, sports etc.
- h) The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real world application through practical

laboratory work, field work, internships, workshops and research projects.

- i) A few courses are common to all students which contribute to the breadth of study and two areas of specialization in disciplinary areas provides for depth of study.
- j) The areas of specialization which the students are required to choose are either two disciplines/ subjects or a discipline called 'major' (e.g. History or Economics or Physics or Mathematics) and an area of additional discipline called 'minor' (e.g. Music or Sports or Geography). Students gain deep disciplinary knowledge through theory and practical experiences in their area of specialization (major). They gain a reasonable understanding of the area of additional study (minor) that they choose. Students can choose subject combinations across 'streams' (e.g. a student can choose a 'major' in physics and combine it with a 'minor' in history or Music or Sports). One of the disciplines can also be a vocational subject or Teacher Education.
- k) The students may study two disciplines at the same level or breadth up to the sixth semester and choose one of them for study in the fourth year to obtain the Honours degree in that discipline. A student who wishes to get dual honours degrees may repeat the fourth year of the program in the second discipline
- l) The students may choose one discipline and vocational subject or Teacher Education for their study in the undergraduate program. This will enable them to get an Honours degree either in the discipline or in the vocational subject/ Teacher Education or both, in the discipline and in the vocational subject/ Teacher Education.
- m) Skills shall be explicitly integrated, highly visible, taught in context, and have explicit assessment. The skills shall include abilities in language and communication, working in diverse teams, critical thinking, problem solving, data analysis and life skills.
- n) Students shall be given options to choose courses from a basket of courses which the institution is offering. There shall be no rigidity of combination of subjects.

The Four-Year Choice Based Credit System Semester Scheme makes the product of a University at par with the global practices in terms of academic standards and evaluation strategies. In the emerging scenario of Internationalization of Indian Higher Education, it is imperative that the Universities in India should follow this system so that the mobility of their products both within and across the geographical jurisdiction becomes possible.

### **The Salient Features of the Credit Based Semester Scheme:**

Each course shall carry certain number of credits. Credits normally represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc. In the proposed programs, generally one hour of instructions per week in a semester is assigned one credit. In terms of evaluation, one

credit is generally equivalent to 25 marks in a semester. Thus a 3 or 4 credits course will be assessed for 100 marks, 2 credits courses are assessed for 50 marks and one credit course will be assessed for 25 marks. What matters for the calculation of Semester Grade Point Average (SGPA) or the Cumulative Grade Point Average (CGPA) is the percentage of marks secured in a course and the credits assigned to that course.

On this basis, generally, a three-year six-semester undergraduate program will have around 140 credits, and a four-year eight-semester honors degree program will have around 180 credits and a five-year ten-semester master's degree programme will have 220 credits.

### **The general features of the Credit Based Semester Scheme are**

- a. The relative importance of subjects of study are quantified in terms of credits.
- b. The subjects of study include core, elective, ability/skill enhancement courses
- c. The programme permits horizontal mobility in course selections.
- d. The students shall take part in co-curricular and extension activities.
- e. The declaration of result is based on Semester Grade Point Average (SGPA) or Cumulative Grade Point Average (CGPA) earned.

### **3. PROGRAMME:**

- Bachelor of Commerce(Tourism & Travel Management), Bachelor of Commerce with Honour (Tourism & Travel Management)

### **4. DURATION OF PROGRAMMES, CREDITS REQUIREMENTS AND OPTIONS:**

The undergraduate degree should be of either a three- or four-year duration, with multiple entry and exit options within this period, The four year multidisciplinary Bachelor's programme is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study.

Thus the undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit after the completion of one academic year (Two semesters) with the Certificate in a discipline or a field; Diploma after the study of two academic years (Four Semesters) and Regular Bachelor Degree after the completion of three academic years (Six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degrees with Honours in a discipline/subject.

Each semester shall consist of at least 16 weeks of study with a minimum of 90 working days (excluding the time spent for the conduct of final examination of each semester).



## 5. THE CREDIT REQUIREMENTS ARE AS FOLLOWS.

EXIT WITH	Min. Credits Requirement*	NSQF Level
<b>Certificate</b> at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	<b>48</b>	<b>5</b>
<b>A Diploma</b> at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	<b>96</b>	<b>6</b>
<b>Basic Bachelor Degree</b> at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	<b>140</b>	<b>7</b>
<b>Bachelor Degree with Honours</b> in a <b>Discipline</b> at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	<b>180</b>	<b>8</b>

\*Details of credits are described later in this report

The students shall be required to earn at least fifty per cent of the credits from the Higher Education Institution (HEI) awarding the degree or diploma or certificate: Provided further that, the student shall be required to earn the required number of credits in the core subject area necessary for the award of the degree or Diploma or Certificate, as specified by the degree awarding HEI, in which the student is enrolled.

A candidate who successfully completes a three year Bachelor's degree, with a minimum CGPA of 7.5 and wishes to pursue the fourth year of the undergraduate programme by research, shall be allowed to continue the programme with Research to obtain the Bachelor's degree with honours by research, while other candidates may continue their studies in the fourth year of the undergraduate programme with or without a research project along with other courses as prescribed for the programme to complete their Bachelor's degree with honours.

Candidates who successfully complete their four years Bachelor's degree with honours, either by research or course work with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Programme' in a relevant discipline or to enter the 'Two Semester Master's Degree programme'.

## 6. National Skills Qualifications Framework

The progressive curriculum proposed shall position knowledge and skills required on the continuum of novice problem solvers (at entry level of the program) to expert problem solvers (by the time of graduation):

At the end of first year	Ability to solve well defined problems
At the end of second year	Ability to solve broadly defined problems
At the end of third year	Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them
During fourth year-	Experience of workplace problem solving in the form of Internship or Research Experience preparing for Higher Education or Entrepreneurship Experience

The Integrated Master's Degree Programmes shall extend over five academic years (Ten Semesters) with exit options with Regular Bachelor Degree after successful completion of three academic years (Six Semesters) of study and Bachelor Degree with Honours in a discipline/ subject at the end of four academic years (Eight Semesters). Completion of five years of integrated Master's Degree Programme would lead to Master's degree in a subject.

**Credit Requirements:** The candidates shall complete courses equivalent to a minimum of

- 140 credits to become eligible for the Regular Bachelor Degree,
- 180 credits to become eligible for the Bachelor Degree with Honours
- 220 credits to become eligible for the Integrated Master's Degree.
  
- *Master's Degree Programmes will be of One Academic Year (Two Semesters) for the Four Years Honours Degree holders and*
- *Master's Degree Programmes will be of Two Academic Years (Four Semesters) for the three years basic or three years Honours Degree holders.*
- *Two Years Master's Degree Programmes will have exit option at the end of One Academic Year (Two Semesters) with the Post-graduate Diplomas in the respective disciplines/ subjects, provided they earn a minimum of 44 credits as follows:.*
  
- 44 Credits after the Bachelor Degree to become eligible for the PG Diploma
- 88 Credits after the Bachelor Degree to become eligible for the Master's Degree

It is optional to the candidate to exit or not, after two, four and six semesters of the undergraduate programme with Certificate, Diploma and with Regular Bachelor Degree, respectively. He/she will be eligible to re-join the programme at the exit level to complete either the diploma, degree or the honours degree. Further, all the candidates will be awarded Bachelor degrees on successful completion of three academic years (Six Semesters) of the undergraduate programmes.

A student will be allowed to enter/re-enter only at the Odd Semester and can only exit after the Even Semester. Re-entry at various levels as lateral entrants in academic programmes should be based on the earned credits and proficiency test records.

## **7. ACADEMIC BANK OF CREDITS (ABC)**

The Academic Bank of Credits (ABC), a national-level facility will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Education Institutions (HEIs) in the country with appropriate “credit transfer” mechanism. It is a mechanism to facilitate the students to choose their own learning path to attain a Degree/ Diploma/Certificate, working on the principle of multiple entry and exit as well as anytime, anywhere, and any level of learning. ABC will enable the integration of multiple disciplines of higher learning leading to the desired learning outcomes including increased creativity, innovation, higher order thinking skills and critical analysis. ABC will provide significant autonomy to the students by providing an extensive choice of courses for a programme of study, flexibility in curriculum, novel and engaging course options across a number of higher education disciplines/ institutions.

## **8. ELIGIBILITY FOR ADMISSIONS:**

A candidate who has passed two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto shall be eligible for admission to these programmes.

## **9. ELIGIBILITY FOR ADMISSION TO POST-GRADUATE PROGRAMMES:**

- a) **GENERAL:** Candidates who have passed the three year Bachelor's degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the two years Master's Degree programmes provided they have secured a minimum of CGPA of 4.0 or 40% marks in the aggregate of all the subjects and **CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the major/cognate subject.**
- b) Candidates who have passed the four year Bachelor's honours degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the one year Master's Degree programmes provided they have secured a minimum CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the subject.

The specific requirements and relaxations admissible for specific Master's Degree Programmes shall be as prescribed by the respective Boards of Studies, approved by the Academic Council and notified by the University.

## **10. MEDIUM OF INSTRUCTION:**

The medium of instruction and examination shall be English or Kannada.

## **11. SUBJECTS OF STUDY**

The Components of Curriculum for Four Years Multidisciplinary Undergraduate Programme: The Category of Courses and their Descriptions are given in the following Table and in

	CATEGORY OF COURSES	OBJECTIVE/OUTCOME
1	Languages	Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication. In addition to English, a candidate shall opt for any of the languages studied at the Pre-University or equivalent level.
2	Ability Enhancement Courses	Ability enhancement courses are the generic skill courses which are basic and needed for all to pursue any career. These courses ensure progression across careers. They enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
3	Skill Enhancement/ Development Courses / Vocational courses	Skill Enhancement courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. The University can suggest its own courses under this category based on its expertise, specialization, requirements, scope and need.
4	Foundation/ Discipline based Introductory Courses	Foundation /Introductory courses bridge the gap for a student if he/she has not got a basic groundwork in a specific area of discipline. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
5	Major Discipline Core Courses	A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which a candidate should compulsorily study as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen. These courses are to be taught uniformly across all universities with minimum deviation. The purpose of fixing core courses is to ensure that all the institutions follow a minimum common curriculum so that each institution adheres to a common minimum standard <b>which makes credit transfer and mobility of students easier.</b>

6	Major Discipline Elective Courses	<p>Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill.</p> <p>Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.</p> <p>The institutions have freedom to have their own courses based on their expertise, specialization, requirements, scope and need. The elective courses may be of interdisciplinary nature</p>
7	Minor Discipline Courses	<p>A Minor Discipline is a secondary specialization that one may choose to pursue in addition to a Major Discipline. They may be related areas of studies or two distinct areas of studies which are not interrelated at all.</p>
8	Open or Generic Elective Courses	<p>Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. The purpose of these is to offer the students the option to explore disciplines of interest beyond the choices they make in core and discipline specific elective courses.</p> <p><b>Note:</b> A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Open or Generic Electives.</p>
9	Project work/ Dissertation/ Internship/ Entrepreneurship	<p>Project work is a special course involving application of knowledge in solving / analysing / exploring a real life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at undergraduate level. It enables to acquire special/ advanced knowledge through support study/a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum</p>

10	Co-curricular and Extension Activities	These activities help in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, Enthusiasm, and Positive thinking are some of the facets of personality development and the outcomes of these activities
----	--	---

### **11.1 ABILITY ENHANCEMENT COURSES:**

Ability Enhancement (AE) Courses can be divided into two categories:

- a) AE Compulsory Courses (AECC): The universities may have common curriculum for these papers. There may be one paper each at least in the first four semesters viz.
  - (1) Environmental Studies and
  - (2) Constitution of India.

In addition to these, two languages shall be studied in the first four semesters of the Undergraduate Programmes.

- b) Skill Enhancement Courses (SEC): The universities may offer from a common pool of papers listed by KSHCE/ National Regulatory Bodies such as UGC or GEC/ NHERC or the universities may frame some papers, in addition to the list suggested.

### **11.2 LANGUAGES:**

Two languages are to be studied out of which one shall be Kannada and the other shall be either English or an Indian Language or other Foreign language:

English, Sanskrit, Hindi, Tamil, Telugu, Malayalam, Marathi, Konkani, Urdu, Persian, Arabic, German, French, Latin, Russian, Japanese and any other language prescribed/ approved by the university

- a) The Candidates shall study two languages in the first four semesters of the programs. The students who have studied Kannada at the school and/or Pre-University or equivalent level, shall opt Kannada as one of the languages and study it in the first four semesters of the programmes. In addition to Kannada, the students shall opt for another language from the languages offered in the university/college and study it in the first two semesters of the programmes. They may continue to study the same language in the second year or may choose different language in the second year. A candidate may opt for any language listed above even if the candidate has not studied that language at PUC or equivalent level.

- b) Students who have not studied Kannada at any level from school to Pre-University shall study Kannada as functional language in one of the first two semesters along with another language of their choice. They shall study any two languages of their choice in the remaining three semesters. They may change the languages every year. With the permission of the University, a candidate may opt for any other language listed above even if the candidate has not studied that language at PUC or equivalent level
- c) Speech/hearing/visually impaired/mentally challenged and study disabled students are exempted from studying one of the languages prescribed under para 8.2 above.

### **11.3 A) SKILL ENHANCEMENT COURSES (COMMON FOR ALL PROGRAMMES):**

- i. Any four skill enhancement/development courses are to be studied in the first six semesters, one per semester as prescribed by the concerned faculty and approved by the Academic Council. The courses may include the following:

<b>SEM.</b>	<b>B.COM. /BBA/BMS/BHM</b>
I/II	Digital Fluency/ Creativity and Innovation
III/IV	Financial Education & Investment Awareness Artificial Intelligence/ Critical thinking & problem solving
V	Cyber Security/ Entrepreneurship
VI	Professional Communication / German / French/

- i. One soft core course or allied subject each in the seventh and eight semesters of the honors programme and the integrated Master's degree programme or in the first and second semesters of the post-graduate programmes, and one open elective in the ninth semester of the integrated master's programmes are to be studied as prescribed by the respective Board of studies and approved by the Academic council. The soft core courses may include research methodology course, one of the foreign languages such as German, French etc. or any other course prescribed by the university from time to time.

### **11.5 VOCATIONAL SUBJECTS:**

Advertising, Computer Applications, Electronic Equipment Maintenance, Entrepreneurship Development, Instrumentation, Office/Home Management and Secretarial Practice, Sales Promotion and Management, Tax Procedure and Practice, Tourism and Travel Management and any other subjects introduced from time to time.

### **11.6 CO-CURRICULAR AND EXTENSION ACTIVITIES**

A student shall opt for two of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit each for each of the activities and will be internally assessed for 50 marks.



- a. Physical Education or Activities related to Yoga/ Sports and Games
- b. N.S.S. /N.C.C/ Ranger and Rovers/Red cross
- c. Field studies / Industry Implant Training
- d. Involvement in campus publication or other publications
- e. Publication of articles in newspapers, magazines
- f. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.
- g. A Small project work concerning the achievements of India in different fields
- h. Evolution of study groups/seminar circles on Indian thoughts and ideas
- i. Activity exploring different aspects of Indian civilizations
- j. Involvement in popularization programmes such as scientific temper
- k. Innovative compositions and creations in music, performing and visual arts etc.
- l. Any other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.

## **12. ATTENDANCE AND CHANGE OF SUBJECTS:**

- 12.1 A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes actually held up to the end of the semester in each of the subjects. There shall be no minimum attendance requirement for the Co-curricular and extension activities.
- 12.2 An option to change a language/subject may be exercised only once within four weeks from the date of commencement of the/III Semester on payment of fee prescribed.
- 12.3 Whenever a change in a subject is permitted, the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied
- 12.4 If a candidate represents his/her institution / University/ Karnataka State/ Nation in Sports /NCC / NSS / Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participated based on the recommendation of the head of the Institution concerned.
- 12.5 A candidate who does not satisfy the requirement of attendance in one or more courses/ subjects shall not be permitted to take the University examination of these courses/ subjects and the candidate shall seek re-admission to those courses/ subjects in a subsequent year.

### **13. COURSE PATTERNS AND SCHEMES OF EXAMINATIONS**

The details of the Course Patterns (hours of instructions per week) and the Schemes of Examinations of the different degree programmes are given in the program matrix. The Syllabi of the courses shall be as prescribed by the University.

### **14. PEDAGOGY ACROSS ALL PROGRAMMES**

Effective learning requires appropriate curriculum, an apt pedagogy, continuous formative assessment and adequate student support. The intention is to contextualize curriculum through meaningful pedagogical practices, which determine learning experiences directly influencing learning outcomes. Active, cooperative, collaborative and experiential learning pedagogies are some of the examples. Use of technology in creating learning environment that connects learners with content, peers and instructors all through the learning process respecting the pace of learners is need of the hour.

- a. Classroom processes must encourage rigorous thinking, reading and writing, debate, discussion, peer learning and self-learning.
- b. The emphasis is on critical thinking and challenge to current subject orthodoxy and develop innovative solutions. Curricular content must be presented in ways that invite questioning and not as a body of ready knowledge to be assimilated or reproduced. Faculty should be facilitators of questioning and not authorities on knowledge.
- c. Classroom pedagogy should focus on the 'how' of things i.e. the application of theory and ideas. All courses including social sciences and humanities should design projects and practicums to enable students get relevant hands-on experiences.
- d. Learning must be situated in the Indian context to ensure that there is no sense of alienation from their context, country and culture.
- e. Classroom processes must address issues of inclusion and diversity since students are likely to be from diverse cultural, linguistic, socio-economic and intellectual backgrounds.
- f. Cooperative and peer-supported activities must be part of empowering students to take charge of their own learning.
- g. Faculty will have the freedom to identify and use the pedagogical approach that is best suited to a particular course and student.
- h. Pedagogies like PBL (Problem / Project Based Learning), Service Learning be brought into practice as part of curriculum. Experiential learning in the form of internship with a specified number of credits is to be made mandatory.

Blended learning (BL) mode is to be used to help learners develop 21st century skills along with the effective learning and skill development related to the subject-domains. BL should be carefully implemented and should not be replacing classroom time as a privilege. Every institute should strive to be a model institute to demonstrate a successful implementation of BL in the higher education of our country.

## **15. CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:**

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

<b>TOTAL MARKS FOR EACH COURSE</b>	<b>:</b>	<b>100%</b>
Continuous assessment (C1)	:	20% marks
Continuous assessment (C2)	:	20% marks
Semester End Examination (C3)	:	60% marks.

## **16. EVALUATION PROCESS OF IA MARKS SHALL BE AS FOLLOWS.**

- a. The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
- b. The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.
- c. During the 17th – 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- d. In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester end examinations.
- e. For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- f. The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

### Outline for continuous assessment activities for C1 and C2 **Activities**

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20
Seminars/Presentations/Activity	10% marks	-	10
Case study /Assignment / Field work / Project work etc.	-	10% marks	10
<b>Total</b>	20% marks	20% marks	40

- g. For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance.(the ratio is 50% : 50%)
- h. Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- i. The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain them till the announcement of the results of the examination of the concerned semester.
- j. The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- k. The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.
- l. There shall be no minimum in respect of internal assessment marks.
- m. Internal assessment marks may be recorded separately. A candidate who has failed or rejected the result, shall retain the internal assessment marks.

### **17. MINIMUM FOR A PASS:**

1. No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.

2. A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
3. The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B+).
4. A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
5. The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
6. If a candidate fails in a subject, either in theory or in practical's, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's, separately) as stated above

## **18. CARRY OVER:**

Candidates who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations. (A candidate who fails in a lower semester examination may go to the higher semester. However, No candidate shall be permitted to take the a) fifth semester examination unless he/she passes all courses/papers of the first semester examination and b) no candidate shall be permitted to take the sixth semester examination unless he/she passes all courses/papers of the first and second semester examinations. Similarly, no candidate shall be permitted to take the c) seventh semester examination unless he/she passes all papers of the first three semester examinations, and d) no candidate shall be permitted to take the 8th semester examination unless he/she passes all papers of the first four semesters examinations).

## **19. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

An alpha-sign grade, the eight point grading system, as described below may be adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programme and the corresponding overall alpha-sign grades. If some candidates exit at the completion of first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at

the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of

- Certificate in Arts/ Science/ Commerce
- Diploma in Arts/ Science/ Commerce
- Bachelor's Degree in Arts/ Science/ Commerce
- Bachelor's Degree with Honours in a Discipline/Subject

In addition to the above, successful candidates at the end of tenth semester of the integrated Master's Degree Programmes, shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semester's Master's Degree Programmes are also classified on the basis of CGPA of two semesters of the Master's Degree Programmes,

**TABLE II: FINAL RESULT / GRADES DESCRIPTION**

Semester GPA/ Program CGPA	Alpha-Sign / Letter Grade	Semester/Program % of Marks	Result / Class Description
9.00-10.00	<b>O (Outstanding)</b>	90.0-100	Outstanding
8.00-<9.00	<b>A+ (Excellent)</b>	80.0-<90.0	First Class Exemplary
7.00-<8.00	<b>A (Very Good)</b>	70.0-<80.0	First Class Distinction
6.00-<7.00	<b>B+ (Good)</b>	60.0-<70.0	First Class
5.50-<6.00	<b>B (Above Average)</b>	55.0-<60.0	High Second Class
5.00-<5.50	<b>C (Average)</b>	50.0-<55.0	Second Class
4.00-<5.00	<b>P (Pass)</b>	40.0-<50.0	Pass Class
Below 4.00	<b>F (Fail)</b>	Below 40	Fail/Reappear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in Appendix C:

## 20. REJECTION OF RESULTS:

- a. A candidate may be permitted to reject result of the whole examination of any semester. Rejection of result course/paper wise or subject wise shall not be permitted.
- b. The candidate who has rejected the result shall appear for the immediately following examination.
- c. The rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- d. Application for rejection of results along with the payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the College of study together with the original statement of marks within 30 days from the date of publication of the result.
- e. A candidate who rejects the result is eligible for only SGPA/CGPA or Class and not for ranking.

## 21. IMPROVEMENT OF RESULTS

- a. A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- b. The reappearance may be permitted during the period N+2 years (where N refers to duration of the program) without restricting it to the subsequent examination only.
- c. The student may be permitted to apply for improvement examination 45 days in advance of the pertinent semester examination whenever held.

- d. If a candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the earlier result.
- e. A candidate who has appeared for improvement examination is eligible for class/CGPA only and not for ranking.
- f. Internal assessment (IA) marks shall be shown separately. A candidate who wants to improve the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the IA marks already obtained.
- g. A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

## **22. TRANSFER OF ADMISSION:**

Transfer of admissions are permissible only for odd semesters for students of other universities and within the University.

### **22.1 CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITH IN THE UNIVERSITY.**

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

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

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



### **23. POWER TO REMOVE DIFFICULTIES**

If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

### **24. REPEAL AND SAVINGS:**

The existing Regulations governing three years Bachelor degree programmes in the faculties of Arts, Science and Commerce shall stand repealed. However, the above Regulations shall continue to be in force for the students who have been admitted to the course before the enforcement of this regulation.

**TEMPLATE FOR IAT**  
**INTERNAL ASSESSMENT TEST**  
**BACHELOR OF COMMERCE - B.COM - TTM**

**Course Code:**

**Name of the Course:**

Duration: 1 Hour

Total Marks: 20

**SECTION-A**  
(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

- 1.
- 2.
- 3.

**SECTION- B**  
(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x 8= 16)

- 4.
- 5.
- 6.

---

**APPEARANCE FOR THE EXAMINATION**

A candidate shall be considered to have appeared for the examination only if he/ she has submitted the prescribed application for the examination along with the required fees to the University.

**SEMESTER END EXAMINATION – TEMPLATE**

**BACHELOR OF COMMERCE - B.COM - TTM**

**Course Code:**

**Name of the Course:**

**Duration: 2.00 Hours**

**Total Marks: 60**

**SECTION-A  
(Conceptual Questions)**

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

**SECTION- B  
(Application Questions)**

Answer any Four of the following question. Each question carries Five Marks. (4 x5= 20)

- 2.
- 3.
- 4.
- 5.
- 6.

**SECTION- C  
(Analyses and Understanding Questions)**

Answer Any Two of the following question. Each question carries Twelve Marks. (2 x12= 24)

- 7.
- 8.
- 9.

**SECTION- D  
(Skill Development Questions)**

Answer Any One of the following question, carries Six Marks. (1 x6= 06)

- 10.
- 11.

**NEW EDUCATION POLICY  
INITIATIVES  
CURRICULUM FRAMEWORK FOR  
FOUR-YEAR UNDER GRADUATE  
PROGRAM IN COMMERCE**

**Bachelor of Commerce (Tourism &  
Travel Management), Bachelor of  
Commerce with Honour in (Tourism  
& Travel Management)**

## B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with Honour in Travel and Tourism,  
B.Com (Hons) and Master of Commerce M.Com.

### SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.TT. 1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.Com.TT. 1.2	Tourism Business Dynamics & Entrepreneurship	DSC-2	4+0+0	60	40	100	4
5	B.Com.TT. 1.3	Travel & Tourism Management	DSC-3	4+0+0	60	40	100	4
6	B.Com.TT. 1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	25	25	50	2
7	B.Com.TT. 1.5	<b>Any one of the following:</b> a. Accounting for Everyone b. Personal Finance and Planning	OEC-1	3+0+0	60	40	100	3
8	B.Com.TT. 1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.Com.TT. 1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
<b>SUB TOTAL (A)</b>					<b>385</b>	<b>315</b>	<b>700</b>	<b>25</b>

### SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language -I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.Com.TT. 2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
13	B.Com.TT. 2.2	Business Mathematics OR Corporate Administration	DSC-5	3+0+2	60	40	100	4
14	B.Com.TT. 2.3	Travel Agency Services	DSC-6	4+0+0	60	40	100	4
15	B.Com.TT. 2.4	Environmental Studies	AECC	2+0+0	25	25	50	2
16	B.Com.TT. 2.5	<b>Any one of the following:</b> a. Investing in stock markets b. Innovation Management	OE-2	3+0+0	60	40	100	3
17	B.Com.TT. 2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.Com.TT. 2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
<b>SUB TOTAL (B)</b>					<b>385</b>	<b>315</b>	<b>700</b>	<b>25</b>

**EXIT OPTION WITH CERTIFICATION –  
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

### SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language -I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.Com.TT. 3.1	Corporate Accounting	DSC– 7	3+0+2	60	40	100	4
22	B.Com.TT. 3.2	Principles & concepts in hospitality management	DSC– 8	3+0+2	60	40	100	4
23	B.Com.TT. 3.3	Tour operations management	DSC– 9	3+0+2	60	40	100	4
24	B.Com.TT. 3.4	Financial Education and Investment Awareness	SEC	1+0+2	30	20*	50	2
25	B.Com.TT. 3.5	<b>Any one of the following:</b> a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.Com.TT. 3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.Com.TT. 3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
<b>SUB TOTAL (C)</b>					<b>385</b>	<b>315</b>	<b>700</b>	<b>25</b>

\* Internal Assessment – 20 marks (based on practical lab-based assignments)

### SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language -I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	B.Com.TT. 4.1	Advanced Corporate Accounting	DSC– 10	3+0+2	60	40	100	4
31	B.Com.TT. 4.2	Tourism policy, planning and development	DSC– 11	3+0+2	60	40	100	4
32	B.Com.TT. 4.3	Information technology and communication for tourism	DSC– 12	4+0+0	60	40	100	4
33	B.Com.TT. 4.4	Constitution of India	AECC	2+0+0	25	25	50	2
34	B.Com.TT. 4.5	<b>Any one of the following:</b> a. Fundamentals of Banking Operations a. Principles of Event Management	OEC-4	3+0+0	60	40	100	3
35	B.Com.TT. 4.6	Sports	SEC -VB	0+0+2	-	25	25	1
36	B.Com.TT. 4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC -VB	0+0+2	-	25	25	1
<b>SUB TOTAL(D)</b>					<b>385</b>	<b>315</b>	<b>700</b>	<b>25</b>

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

**Name of the Program:** Bachelor of Commerce (Travel & Tourism)

**Course Code:** B.Com. TT 1.1

**NAME OF THE COURSE: FINANCIAL ACCOUNTING**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to		
a) Understand the theoretical framework of accounting as well accounting standards.		
b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.		
c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.		
d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.		
e) Outline the emerging trends in the field of accounting.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module- 1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (INDAS).		
<b>Module -2: Financial Statements of Sole Proprietors</b>		<b>12</b>
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet. Financial statement of Non-manufacturing Concerns, Statement of Profit and Loss and Balance sheet.		
<b>Module. 3: Consignment Accounts</b>		<b>12</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price- problem.		
<b>Module.4: Royalty Accounts</b>		<b>14</b>
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- - Green Accounting-Human Resource Accounting, Inflation Accounting, Database Accounting. (Theory Only).

**Skill Developments Activities:**

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Pro-form invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13th Edition.
3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
4. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
5. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
8. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**



<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 1.2 <b>NAME OF THE COURSE: TOURISM BUSINESS DYNAMICS &amp; ENTREPRENEURSHIP</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to CO1: help students to understand the conceptual framework of management CO2: know about the entrepreneurial culture and industrial growth to manage in 21st century tourism organizations. CO3: understand the managerial functions in tourism industry. CO4: gain insights in HRM Process in tourism and hospitality sector. CO5: learn about the concepts of entrepreneurship in tourism industry. CO6: gain in-depth knowledge on the types and classifications of entrepreneurship. CO7: analyse the role of government initiatives to promote tourism entrepreneurship.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Introduction to Management</b>		<b>12</b>
Meaning and definition of Tourism Management. Concept and Nature –Types of Managers- Responsibilities and skills of Tourism Professional - Functions of Management – Fayol's Principles of Management – Administration vs. Management– Management Process – Levels of Management in Tourism Industry – Approaches to the study of Tourism Management - Challenges of managing 21st century Corporations/Tourism Organisations.		
<b>Module No. 2: MANAGERIAL FUNCTIONS</b>		<b>12</b>
Planning - Concept, Significance, Types; Organizing -Concept, Principles, Theories, Types of Organizations; Authority; Responsibility; Power; Delegation; Decentralization; Staffing; Directing; Coordinating; Control - Nature, Process, and Techniques in Tourism industry.		
<b>Module No. 3: HUMAN RESOURCE MANAGEMENT</b>		<b>12</b>
Meaning, Objectives, Functions, HRM Process in tourism and hospitality sector, Job Analysis, Job Design, Recruitment, Selection, Placement, Training and Development, Retention of Employees, Performance Appraisal in tourism industry.		
<b>Module No. 4:INTRODUCTION TO ENTREPRENEURSHIP</b>		<b>12</b>
Meaning and definition of tourism entrepreneurship, Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Tourism Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs; Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs. Career prospects for tourism entrepreneurs. Case studies of tourism entrepreneurs.		

**Module No. 5: GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP****08**

Tourism Start-ups India-Case studies, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)

**Skill Development Activities:**

1. Business plan of a start-up.
2. Top 10 Intrapreneurs and Entrepreneurs.
3. Interviews of top entrepreneurs in tourism industry.
4. Risk management exercises

**Text Books:**

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
2. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
3. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hili, New Delhi.
4. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
5. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
6. Robbins, Stephen P: Organizational Behavior" Prentice Hall, New Delhi.
7. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited, New Delhi.
8. Tripathy& Reddy: Principles of Management, Tata McGraw-Hill Publications, New Delhi.
9. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
10. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, New York.
11. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
12. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (Travel &amp; Tourism)</b> <b>Course Code: B.Com. TT 1.3</b> <b>NAME OF THE COURSE: TRAVEL &amp; TOURISM MANAGEMENT</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to CO1: obtain the knowledge on the definition, nature, concepts and types of tourism. CO2: trace the evolution of tourism, barriers, interdisciplinary nature & career prospects. CO3: gain insights on the concept of Push and pull factor and 5 A's of tourism. CO4: understand the basic definition, evolutions and concepts in hotel industry. CO5: learn the origin, types and importance of transportation in travel. CO6: identify different types of travel motivators and understand motivational concepts. CO7: analyse the dynamics of tourism destinations CO8: understand the significance of tourism-transport relationship CO9: analyse the positive and negative impacts of tourism. CO10: identify measures to regulate the impacts of tourism CO11: learn about the aims and objectives of state, national and international tourism organizations. Co12: gain in-depth understanding of roles and responsibilities of various tourism organizations.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module No.1: INTRODUCTION TO TRAVEL &amp; TOURISM</b>		<b>10</b>
Travel and Tourism – Meaning Definition, Types and forms of tourism and tourists, Difference between tourist, traveler, excursionist, visitor, Nature and scope of tourism. Origin, Evolution of Tourism and milestones, Myths and realities in tourism, Components, Typology and Inter-disciplinary Approach of Tourism.		
<b>Module No. 2: ELEMENTS OF TOURISM</b>		<b>12</b>
Components of Tourism- A's of Tourism, Cuisine, seasonality, geography, Leipers Tourism System, Characteristics of tourism products. Travel Motivation – Meaning and Types, Motivation theories-Push and Pull Model, Cohens, McIntosh and Maslow. Tourism Destinations-Types, Location, DMOs.  Transportation – Meaning, Types, Origin and its Importance- transport relationship		
<b>Module No. 3: TOURISM ACCOMMODATION</b>		<b>14</b>
Origin & Evolution of Accommodation, Types and classification of Hotels. Meal plans, types of rooms, Types of reservations, mode of payment, Reservation and Billing Procedures. Hotel Circuits in India, Private Public Participation model and Hotel Industry.		

<b>Module No. 4: IMPACTS OF TOURISM</b>	<b>12</b>
Socio, Cultural Impact, Economic impact, Environmental Impact and Multi-Cultural Impacts of Tourism. Multiplier effect, leakages, Demonstration effect. Measures to regulate tourism impact, Prospects of Tourism.	
<b>Module No. 5: TOURISM ORGANIZATIONS</b>	<b>08</b>
<p>State: KSTDC (Karnataka State Tourism Development Corporation)</p> <p>National: Ministry of Tourism, Civil Aviation Department of Tourism, FHRAI, ITDC, FAITH (Federation of Associations in Indian Tourism and Hospitality)</p> <p>International: UNWTO (World Tourism Organization), UFTAA (Universal Federation of Travel Agents Association) PATA (Pacific Asia of Travel Agents), WTTC (World Travel and Tourism Council)</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Destination based elements of tourism</li> <li>2. Tourist Map of Bengaluru, Karnataka and India.</li> <li>3. State Tourism Taglines</li> <li>4. Popular hotel chains and hotel circuits</li> <li>5. Luxury tourist trains</li> <li>6. Case studies on positive and negatives impacts of tourism</li> </ol>	
<p><b>Reference Materials</b></p> <ol style="list-style-type: none"> <li>1. A.K.Bhatia: Tourism Development, Principles and Practices.</li> <li>2. Sunetra Roday, Archana Biswal, Vandana Joshi. Tourism Operations &amp; Management (Oxford Publication).</li> <li>3. Sudhir Andrews: Introduction to Tourism &amp; Hospitality Industry.</li> <li>4. Krishan K Kamra: Economics of Tourism.</li> <li>5. Jagmohan Negi: Grading &amp; classification of Hotels, Tourism Resorts &amp; Restaurants.</li> <li>6. Pushpinder S Gill: Tourism and Hotel Management.</li> <li>7. Pran Nath Seth: Successful Tourism Management-Fundamentals of Tourism</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

**Name of the Program:** Bachelor of Commerce (Travel & Tourism)  
**Course Code:** B.Com. TT 1.5 a.(Open Elective Course)  
**NAME OF THE COURSE:** ACCOUNTING FOR EVERYONE

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>Analyse various terms used in accounting;</li> <li>Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>Prepare accounting equation of various business transactions;</li> <li>Analyse information from company's annual report;</li> <li>Comprehend the management reports of the company.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Introduction to Accounting</b>		<b>08 Hours</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module 2: Transactions and Recording of Transactions</b>		<b>08 Hours</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module 3: Preparation of Financial Statements</b>		<b>10 Hours</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module 4: Company Accounts</b>		<b>08 Hours</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		

<b>Module 5: Management Reports</b>	<b>08 Hours</b>
<p>Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.</li> <li>2. Prepare accounting equation by collecting necessary data from medium sized firm.</li> <li>3. Prepare financial statements collecting necessary data from small business firms.</li> <li>4. Collect the management reports of any large scale organisation and analyse the same.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.</li> <li>2. Horngren, C. T., Sundem, G. L., Elliott, J. A., &amp; Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.</li> <li>3. Siddiqui, S. A. (2008). Book Keeping &amp; Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.</li> <li>4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.</li> <li>5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.</li> <li>6. Mukharji, A., &amp; Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.</li> <li>7. Maheshwari, S. N., Maheshwari, S. K., &amp; Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.</li> <li>8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.</li> <li>9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 1.5 b.(Open Elective Course) <b>NAME OF THE COURSE: : PERSONAL FINANCE AND PLANNING</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
3 CREDITS	3 HOURS	42 HOURS
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>1. Explain the meaning and appreciate the relevance of Financial Planning;</li> <li>2. Familiarize with regard to the concept of Investment Planning and its methods;</li> <li>3. Examine the scope and ways of Personal Tax Planning;</li> <li>4. Analyze Insurance Planning and its relevance;</li> <li>5. Develop an insight into retirement planning and its relevance.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Introduction to Financial Planning</b>		<b>08 Hours</b>
Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.		
<b>Module 2: Investment Planning</b>		<b>08 Hours</b>
Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.		
<b>Module 3: Personal Tax Planning</b>		<b>08 Hours</b>
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.		
<b>Module 4: Insurance Planning</b>		<b>09 Hours</b>
Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.		

<b>Module 5: Retirement Benefits Planning</b>	<b>08 Hours</b>
<p>Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.</p>	
<p><b>Skill Development Activities:</b></p> <p><b>The learners are required to:</b></p> <ol style="list-style-type: none"> <li>1. Perform electronic fund transfer through net-banking and UPI.</li> <li>2. Identify certain Ponzi schemes in the market during the last few selected years.</li> <li>3. Prepare tax planning of a hypothetical individual</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Indian Institute of Banking &amp; Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.</li> <li>2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.</li> <li>3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.</li> <li>4. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.</li> </ol> <p>Note: Latest edition of text books may be used.</p>	



<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 2.1 <b>NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to a) Understand & compute the amount of claims for loss of stock & loss of Profit. b) Learn various methods of accounting for hire purchase transactions. c) Deal with the inter-departmental transfers and their accounting treatment. d) Demonstrate various accounting treatments for dependent & independent branches. e) Prepare financial statements from incomplete records.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module-1: Insurance Claims for Loss of Stock</b>		<b>10</b>
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.		
<b>Module - 2: Hire Purchase Accounting</b>		<b>10</b>
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
<b>Module -3: Departmental Accounts</b>		<b>12</b>
Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).		
<b>Module-4: Branch Accounts</b>		<b>12</b>
Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office –Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.		

<b>Module -5: Conversion of Single-Entry System into Double Entry System</b>	<b>12</b>
<p>Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit &amp; Loss and Balance Sheet.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Identify the procedure &amp; documentations involved in the insurance claims.</li> <li>2. Collect hire purchase agreement and draft dummy hire purchase agreements with imaginary figures.</li> <li>3. Identify the common expenditures of a departmental undertaking</li> <li>4. Collect the procedure and documentations involved in the establishment of various branches.</li> <li>5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and Advanced Accounting.</li> <li>2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi</li> <li>3. SPIyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.</li> <li>5. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition.</li> <li>6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition.</li> <li>7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition.</li> <li>8. B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> <li>9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, NewDelhi.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 2.2 <b>NAME OF THE COURSE:</b> BUSINESS MATHEMATICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Class rooms lecture, tutorials, Group discussion, Seminar, Case studies.		
<b>Course Outcomes: On successful completion Student will demonstrate:</b> a) The application of equations to solve business problems. b) The Application AP and GP in solving business problems. c) The calculation of simple, compound interest and discounting of Bills of Exchange. d) The use of matrices in business. e) The Application of ratios and proportions to business.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module -1: Number system, Indices and Logarithms</b>		<b>12</b>
Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices- meaning-Basic laws of indices and their application for simplification. Logarithms- Laws of Logarithms-Common logarithms application of log table for simplification.		
<b>Module-2: Theory of Equations:</b>		<b>12</b>
Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.		
<b>Module-3: Progressions</b>		<b>12</b>
Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems		
<b>Module-4: Financial Mathematics</b>		<b>10</b>
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.		

<b>Module-5: Matrices and Determinants</b>	<b>10</b>
<p>Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammer's rule in two variables – problems</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>Secondary overhead distribution using simultaneous equations method.</li> <li>Demonstrate the application of matrices in solving business problems.</li> <li>Narrate the use of AP and GP in solving commercial application problems.</li> <li>Develop an Amortization Table for Loan Amount – EMI Calculation.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>Dr.Sancheti &amp; Kapoor: Business Mathematics and Statistics, Sultan Chand</li> <li>Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications</li> <li>Saha: Mathematics for Cost Accountants, Central Publishers.</li> <li>Azharuddin: Business Mathematics, Vikas Publishers.</li> <li>R.S Bhardwaj: Mathematics for Economics &amp; Business</li> </ol>	

<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 2.2 <b>NAME OF THE COURSE: CORPORATE ADMINISTRATION</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to u) Understand the framework of Companies Act of 2013 and different kind of companies. v) Identify the stages and documents involved in the formation of companies in India. w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. y) Evaluate the role of liquidator in the process of winding up of the company.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Introduction to Company</b>		<b>12</b>
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company-Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
<b>Module 2: Formation of Companies</b>		<b>12</b>
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features – Legal Formalities–Administration.		
<b>Module 3: Company Administration</b>		<b>12</b>
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		

<b>Module 4: Corporate Meetings</b>	<b>10</b>
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
<b>Module 5: Winding Up</b>	<b>10</b>
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and Prepare the highlights of the same.</li> <li>2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.</li> <li>3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.</li> <li>4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.</li> <li>5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. S.N Maheshwari, Elements of Corporate Law, HPH.</li> <li>2. Balchandran, Business Law for Management, HPH</li> <li>3. Dr. P.N. Reddy and H.R. Appanainah, Essentials of Company Law and Secretarial Practice, HPH.</li> <li>4. K. Venkataramana, Corporate Administration, SHBP.</li> <li>5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.</li> <li>6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.</li> <li>7. S.C. Kuchal, Company Law and Secretarial Practice.</li> <li>8. S.C. Sharm, Business Law, I.K. International Publishers</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 2.3 <b>NAME OF THE COURSE:</b> TRAVEL AGENCY SERVICES		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to CO1. To analyse the meaning, types and organizational structure of travel agency business CO2 To know the travel agency being an intermediary has an active role in providing quality services to the tourists CO3 To analyse the legal aspects of setting up a business and various challenges faced in the market as an entrepreneur. CO4. To understand the process of setting up a travel agency business. CO5. To gain knowledge on core travel service-related documentation and procedures. CO6. To understand the various allied tour services and its documentation CO7. Identify different types of Fares, sources of income, fare calculation booking, CO8. To gain knowledge on the functions of Air ticketing department of travel agency CO9. To enhance the knowledge on the procedures for booking an airline ticket CO10. To learn the operations and rules of airline industry CO11. To train in grooming standards and etiquettes in travel agency. CO12. To understand body language requirements in a travel agency.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module No.1: INTRODUCTION</b>		<b>12</b>
Travel Agency- Meaning Definition, Types and growth of travel agency business functions. Organizational structure of Travel Agency. Role and importance of Institutions and Organisations at various levels.		
<b>Module No.2: SETTING UP A TRAVEL AGENCY</b>		<b>12</b>
Role of IATA & TAAI. Rules & Procedures of setting up IATA & Non-IATA Travel Agency Approval from various Organizations, Staff and Managerial System.  Source of income for travel agency – PLB, Service Charges and Mark ups, B2B channel.		
<b>Module No.3: TRAVEL DOCUMENTATION</b>		<b>12</b>
Passport & Visas – Meaning, Importance, Types and Procedure to avail it.  TIM – Meaning & Contents. Restricted Areas, Travel advisories Preventive measures Insurance, Forex, Health formalities, Baggage allowances, Customs and Immigration formalities and regulations.		

<b>Module No. 4: AIRLINE BOOKING PROCEDURES</b>	<b>10</b>
<p>Booking Reservations for airline ticketing. Procedure of modifications and cancellation.</p> <p>Airline Itinerary, meaning and types</p> <p>Difference between E ticket and airline Itinerary.</p>	
<b>Module No. 5: WORKPLACE PROFESSIONALISM</b>	<b>10</b>
<p>Grooming standards- professional attire- appearance- personal hygiene.</p> <p>Body language at Workplace: Positive &amp; Negative gestures, posture &amp; facial expressions. Presentation skills- verbal and non-verbal, courtesy listening skills- conflict management.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Profile of leading travel agents.</li> <li>2. Application process for new travel agency.</li> <li>3. Passport verification and Visa application process for tourist visa.</li> <li>4. Travel insurance application</li> <li>5. E-ticket booking process</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Mohinder Chand: Travel Agency Management – An Introduction</li> <li>2. Jagmohan Negi: Travel Agents and Tour Operators-Concepts and Principles</li> <li>3. Jagmohan Negi: Air Travel Ticketing and Fare Constructions.</li> <li>4. Tapan K Panda and Sitikantha Mishra: Tourism Industry in India</li> <li>5. Geo, Chack: Professional Travel Agency Management: Prentice Hall, London, 1990</li> <li>6. Bhatia A.K : Tourism Development – Principles and Policies</li> <li>7. Jagmohan Negi: Tourist Guide and Tour Operation-Planning and Organising</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	



<b>Name of the Program:</b> Bachelor of Commerce (Travel & Tourism) <b>Course Code:</b> B.Com. TT 2.4 a (Open Elective Course) <b>Name of the Course:</b> INVESTING IN STOCK MARKETS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> <li>1. Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return;</li> <li>2. Analyse Indian securities market;</li> <li>3. Examine EIC framework and conduct fundamental analysis;</li> <li>4. Perform technical analysis;</li> <li>5. Invest in mutual funds market.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Basics of Investing</b>		<b>10 Hours</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment -Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
<b>Module 2: Fundamental Analysis</b>		<b>08 Hours</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
<b>Module 3: Technical Analysis</b>		<b>08 Hours</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
<b>Module 4: Indian Stock Market</b>		<b>08 Hours</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.		
<b>Module 5: Investing in Mutual Funds</b>		<b>08 Hours</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of		

investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

**Skill Development Activities:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

**Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. TT 2.4 b (Open Elective Course) <b>Name of the Course:</b> INNOVATION MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to		
<ol style="list-style-type: none"> <li>1 The students can be able to defining types and patterns of innovation.</li> <li>2 Search of the sources of innovation and ideas generating.</li> <li>3 Students can be able to defining innovation-related strategic decisions within organizations.</li> <li>4 Managing the processes of new product development.</li> <li>5 Developing the paths of cooperation for innovation-based projects.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Exploring Innovations</b>		<b>10 Hours</b>
Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.		
<b>Module 2: Application of Innovation</b>		<b>10 Hours</b>
Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.		
<b>Module 3: Marketing Innovation Products</b>		<b>10 Hours</b>
Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITIAYOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Start-up India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.		
<b>Module 4: Evaluation of Innovation</b>		<b>08 Hours</b>
Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business-challenges and opportunities, Social Justice. Public Interest Litigation and writs-challenges and opportunities for business.		
<b>Module-V: Innovation in Reality</b>		<b>04 Hours</b>
Mind-set, Lateral thinking, Out of Box Approach, Creativity, Innovation for Problem Solving.		

**Skill Development Activities:**

- 1 Make students apply their knowledge on innovation and innovation dynamics to real case.
- 2 Make students work on their teamwork skills.
- 3 Make students develop their online collaborative working skills and learn how to use some of the appropriate tools to that extent.
- 4 Make students develop their data collection and analysis skills.

**Text Books:**

1. Culture, Innovation, and Growth Dynamics by Elias G. Carayannis; Ali Pirzadeh; Denisa Popescu
2. Phillips, J. J., & Phillips, P. P. (2018). Using Design-Thinking in Your Innovation Projects. *Journal for Quality & Participation*, 41(3), 12–15.
3. Schoemaker, P. J. H., Heaton, S., & Teece, D. (2018). Innovation, Dynamic Capabilities, and Leadership. *California Management Review*, 61(1), 15–42.
4. The Oxford handbook of group creativity and innovation. (2019). Oxford University Press.

**Note: Latest edition of text books may be used.**

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.TT. 3.1		
NAME OF THE COURSE: CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a. Understand the treatment of underwriting of corporate Securities.</li> <li>b. Comprehend the computation of profit prior to incorporation.</li> <li>c. Know the valuation of Goodwill.</li> <li>d. Know the valuation corporate Securities.</li> <li>e. Prepare the financial statements of companies as per the Companies Act 2013.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Underwriting of Corporate Securities</b>		<b>12</b>
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open Underwriting –Marked and Unmarked Applications–Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.		
<b>Module No.2: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
<b>Module No.3 Valuation of Goodwill</b>		<b>10</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
<b>Module No.4: Valuation of Corporate Securities</b>		<b>10</b>
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
<b>Module No.5: Financial Statements of Companies</b>		<b>14</b>
Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1– Treatment of Special Items–Tax deducted at source–Advance payment of Tax–Provision for Tax–Depreciation–Interest on debentures–Dividends–Rules regarding payment of dividends– Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

### **Skill Development Activities:**

1. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and 'Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

### **Books for Reference:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam&Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.TT. 3.2		
NAME OF THE COURSE: PRINCIPLES & CONCEPTS IN HOSPITALITY MANAGEMENT		
Course Credits	No. of Hours per Week	Total No.of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.		
<b>Course Outcomes:</b> The basic objective of the PCHM paper is to provide to the hospitality industry a steady stream of competent young men and women with the necessary knowledge, skills, values and attitudes to occupy key operational positions.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction to Hospitality</b>		<b>12</b>
Introduction to Hospitality – Concept, Historical evolution of Hospitality industry – Global and Indian Context World famous Hotel chains, Group of hotels, Famous Indian Hotels.		
<b>Module No.2: classification of accommodation establishments</b>		<b>10</b>
Hotel – Definition, classification of accommodation establishments based on – Location, Size, Affiliation and Accreditation, Ownership, Management contracts. Grading Star category of hotels in India. Major National/ international hotels chains in India Hotel plans(AP, MAP, CP, EP) Hotel guest room types and status: Menu types of menu		
<b>Module No.3 Hotel Organisation Structure</b>		<b>10</b>
Departments/Functional units in Hotel and organizational Structure Hotel Organisation – Organizational Structure- Front of the house and back office departments in a hotel, function of the core departments of the hotel- Room division and food and beverage departments.		
<b>Module No.4: Front Office Operations</b>		<b>10</b>
Front Office Operations: Front office Assistant, Reservation, Registration, Check-in and Check-out producer, Bell Boy, Lobby area, welcoming guest, Front Office Manager, Importance of Front Office in hotel		
<b>Module No.5: Guest Relationship Management</b>		<b>14</b>
Guest Relationship Management – Skills and personality traits of hospitality staff, complaint handling, Grooming, Communication skills, basic computer Knowledge, emergencies importance and use of PMS in hospitality industry-Opera/IDS		
Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1– Treatment of Special Items–Tax deducted at source–Advance payment of Tax–Provision for Tax–Depreciation–Interest on debentures–Dividends–Rules regarding payment of dividends– Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

### **Books for Reference:**

1. Hotel Management – Yogendra K Sharma.
2. Introduction to Tourism and Hospitality Industry – Sudhir Andrew
3. Hotel Housekeeping Operations – Sudhir Andrew
4. Hotel Front office Operations – Sudhir Andrew
5. Housekeeping Operations – Raghubalan and Smritee Raghubalan



Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.TT. 3.3		
NAME OF THE COURSE: TOUR OPERATIONS MANAGEMENT		
Course Credits	No. of Hours per Week	Total No.of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a. To provide the concept of Tour Packaging and Tour Operations.</li> <li>b. To equip with Itinerary development and knowledge about various International and National Tourism Organization</li> <li>c. To educate on Inbound Tourism and generating foreign currency to support nations' economy</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Concept of Tour</b>		<b>12</b>
History & Growth of Travel Agency, Emergence of Travel Intermediaries, Definition, Types-Domestic, International-Inbound & Outbound, Hosted Tour, Escorted Tour, Independent Tour, and Custom designed Tour, Prepackaged Tour components, Advantages of Selling Tours		
<b>Module No.2: Tour Organization:</b>		<b>10</b>
Travel Agent & Tour Operator difference, Functions, Organizational structure of Travel Agent & Tour Operator. Linkages of Tour Operation, Business with Principal Suppliers, Government and other agencies. Incentive and Concessions applicable to tour operators in India. MoT policy and regulations of Travel Agent & Tour Operator		
<b>Module No.3 Travel Consultant</b>		<b>10</b>
Sales & Operation, FIT & GIT, Communicating with Suppliers, Quotation-Quoting suppliers and customers, Route mapping, connectivity, availability check, follow-up, re-confirmation, International Travel Documents & formalities: Travel Agents & Tour Operators-Differentiation Inbound & Outbound, Travel formalities and Regulations-Passport, VISA, Customs, Immigrations and Foreign Exchange		
<b>Module No.4: Karnataka Tourism</b>		<b>10</b>
Package tour-KSTDC itinerary, Golden Chariot Itinerary, Southern Splendor, Heritage circuit, Eco-Circuit, Beach itinerary, Adventure Tour Packages, Preparation the itinerary of various destinations in Karnataka.		
<b>Module No.5: Domestic Tourism Organization</b>		<b>14</b>
Role and Contribution of Tour Packages of ITDC, STDC, KSTDC, Role of DOT, TAAI, FHRAI, AIA Role MoT, DoT-GoK. National and State Tourism Policy supporting Tour operations in India.		
<b>Books for Reference</b>		
<ul style="list-style-type: none"> <li>1. A K Bhatia-Tourism Development, Principles and Practices, Sterling Pub.</li> <li>2. Mohinder Chand-Travel agency Management, Anmol Publications</li> <li>3. IATA Study Materials</li> <li>4. Charles R. Goeldner, J. R. Brent Ritchie-Tourism Principles, Practices and Philosophies</li> <li>5. L K Singh-Management of Travel Agency</li> <li>6. GwendaSyratt-Manual of Travel Agency Practice</li> </ul>		

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.TT. 3.5 a (OEC)</b> <b>Name of the Course : ADVERTISING SKILLS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>
<b>Pedagogy:</b> Classrooms lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>Familiarize with advertising concepts.</li> <li>Able to identify effective media choice for advertising.</li> <li>Develop ads for different media.</li> <li>Measure the advertising effectiveness.</li> <li>Analyse the role of advertising agency.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction</b>		<b>12</b>
Communication Process; Advertising as a tool of communication; Meaning, nature and Importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants of advertising.		
<b>Module No.2: Media Decisions</b>		<b>12</b>
Major media types and their characteristics; Internet as an advertising media-merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet – media devices.		
<b>Module No.3: Message Development</b>		<b>08</b>
Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
<b>Module No.4: Advertising Agency</b>		<b>10</b>
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>Analyze the audience feed back on advertisement of any one FMCG.</li> <li>List out any ten products/services advertised through internet.</li> <li>Design any two ads for Newspaper/Magazine.</li> <li>Examine the legal aspects of advertising in India and submit the report.</li> </ol>		

### **Books for Reference:**

1. George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion-An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. JaishreeJethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code : B.Com.TT. 3.5 b (OEC)</b> <b>NAME OF THE COURSE: ENTREPRENEURSHIP SKILLS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3Credits</b>	<b>3Hrs.</b>	<b>42Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Role plays, Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>Discover their strengths and weaknesses in developing the entrepreneurial mind-set.</li> <li>Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise.</li> <li>Understand the various procedures for setting up the Startups in India.</li> <li>Understand the role of Government in supporting entrepreneurship</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction</b>		<b>14</b>
Introduction to Entrepreneurship- Need of becoming entrepreneur-Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis-Finding team.		
<b>Module No.2: Enterprise Set-up</b>		<b>10</b>
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
<b>Module No.3: Monitoring and Maintaining an Enterprise</b>		<b>10</b>
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise-Introduction to different government schemes supporting entrepreneurship.		
<b>Module No.4: Startups in India</b>		<b>08</b>
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Prepare a budget for a new business with imaginary figures.</li> <li>Identify the traits required for an entrepreneur.</li> <li>List out practical challenges in setting-up a business enterprise.</li> <li>List out the various Government schemes for promoting entrepreneurs</li> </ol>		
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin</li> </ol>		

2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Houggaard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.TT.4.1		
NAME OF THE COURSE: ADVANCED CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a. Know the procedure of redemption of Preference Shares and Debentures.</li> <li>b. Comprehend the different methods of Amalgamation and Acquisition of Companies</li> <li>c. Understand the process of Internal reconstruction.</li> <li>d. Prepare the liquidators Final statement of accounts.</li> <li>e. Understand the process of Liquidation of Companies in India</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>ModuleNo.1: Redemption of Preference Shares</b>		<b>10</b>
Meaning–Legal Provisions–Treatment of premium on redemption–creation of Capital Redemption Reserve Account– Fresh issue of shares–Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption –issue of bonus shares – preparation of Balance sheet after redemption(AS per Schedule III ofCompaniesAct2013).		
<b>Module No. 2: Redemption of Debentures</b>		<b>10</b>
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method ( Problems on all the methods of Redemption of Debentures)		
<b>Module No. 3: Amalgamation and Acquisition of Companies</b>		<b>14</b>
Meaning of Amalgamation and Acquisition– Types of Amalgamation – Amalgamationin the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lump sum method, Accounting for Amalgamation (Problems under purchase method only)–Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company– Preparation of Balance Sheet after Amalgamation and Acquisition.(As per Schedule III of Companies Act 2013)		
<b>Module No. 4: Internal Reconstruction of Companies</b>		<b>10</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (ScheduleIIItoCompaniesAct2013).		
<b>Module No. 5: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Final Statement of Account.		

**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method
3. List out legal provisions in respect of internal reconstruction.
4. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
5. Prepare Liquidator's Final Statement of Account with imaginary figures.

**Books for Reference:**

1. Arulanandam & Raman; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr.Venkataraman.R – Advanced Corporate Accounting
5. S.N.Maheswari, Financial Accounting, Vikas publishing
6. Soundarajan A & K.Venkataramana Advanced Corporate Accounting, SHBP.
7. R L Gupta, Advanced Accountancy, SultanChand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal–Advanced Accountancy, Sultan Chand
12. Srinivas Putty –Advanced Corporate Accounting, HPH.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.TT. 4.2		
NAME OF THE COURSE: TOURISM POLICY, PLANNING AND DEVELOPMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>To acquire an in-depth understanding of the concepts, theories, philosophies, principles, strategies, and approaches of tourism policy, planning, and development.</li> <li>To identify principles, processes and techniques for preparing local, regional and national tourism plans</li> <li>To identify and evaluate the critical social, cultural, political, environment and economic impacts of tourism policy, planning, and development</li> <li>To understand the importance of community participation in tourism planning</li> <li>To establish policy and implement the policy through planning processes</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1:</b>		<b>10</b>
Concept, need, objective, institutional framework of public tourism policy. The role of govt., public and private sector in formulation of tourism policy Policy making bodies and its process at national levels.		
<b>Module No. 2:</b>		<b>10</b>
An outline of L.K. Jha Committee - 1963, National Tourism Policy - 1982, National Committee Report - 2002, National Action Plan on Tourism - 1992, The latest Policy Document on Tourism. Opportunities for investment in hotel sectors and tourism related organizations. Incentives & concessions extended for tourism projects and sources of funding.		
<b>Module No. 3:</b>		<b>14</b>
Background & Process of tourism Planning. Techniques of Plan Formulation. Planning for Tourism Destinations - Objectives, methods and factors influencing planning. Destination life cycle concept.		
<b>Module No. 4:</b>		<b>10</b>
Tourism Planning at International, national, regional, state and local level. Tourism and Five-year Plans in India with special reference to 11th Five-year Plan. Agents and typologies of tourism development.		
<b>Module No. 5:</b>		<b>12</b>
Ecotourism Planning and Development. Design considerations for eco-tourism facilities. Community participation in tourism planning. Ministry of Tourism, Department of Tourism- Government of Karnataka		



**Skill Development Activities:**

6. List out legal provisions in respect of Redemption of Preference shares.
7. Calculation of Purchase consideration with imaginary figures under Net Asset Method
8. List out legal provisions in respect of internal reconstruction.
9. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
10. Prepare Liquidator's Final Statement of Account with imaginary figures.

**Books for Reference:**

1. Indian Tourism Beyond the Millennium - Bezbaruah M.P. (New Delhi)
2. Tourism: Past Present & Future : Burkart A.J. and Medlik (London, Heinemann)
3. Essays on Tourism : Chib, Som Nath (New Delhi, Cross Section Publication)
4. Travel Industry : Gee, Chunk Y., James C. & Dexter J.L. Choy (New York, Van Nostrand Reinhold)
5. Tourism Planning : Gunn. Clare A. (New York, Taylor & Francis)
6. Tourism Dimensions : S.P. Tiwari (New Delhi)
7. Tourism : A Community Approach - Murphy, Peter E. (New York, Methuen)
8. Tourism Planning : An integrated and Sustainable Approach - Inskeep E.
9. National & Regional Tourism Planning : Inskeep E. (London, Routledge)
10. Ecotourism: A case guide for planners and managers - Ecotourism Society
11. Report of Adhoc Committee on Tourism - 1963
12. National Tourism Policy - 1982
13. National Committee Report - 2002
14. National Action – 1992
15. Draft of Tourism Policy – 1997

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.TT. 4.3		
NAME OF THE COURSE: INFORMATION TECHNOLOGY AND COMMUNICATION FOR TOURISM		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> The module is prescribed in the course to inform the students about the role of Computer Information systems in travel trade. The prescribed unit enhances the skills of students especially when they will be attached for practical.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1:</b> Basic Computing:		<b>10</b>
An appreciation of computer hardware and terminology, The use of an operating system, various programming languages, A descriptive survey of some of the important application: communication, office systems, information storage and retrieval of Data.		
<b>Module No. 2:</b> Office Work:		<b>10</b>
The study and use of typical micro-computer storage software packages such as word processor, spreadsheet and MS Office (Word, Excel, Powerpoint, Access and Outlook Express)		
<b>Module No. 3:</b> Internet		<b>14</b>
Management information systems, Office automation, E-mail and electronic highway, Internet, Web Page Designing.		
<b>Module No. 4:</b> Computer Networking:		<b>10</b>
What is CRS, How it functions. CRS for Rail Transport, Hotel Bookings, Airlines: Different packages used: Abacus, Fantasia, Amadeus, Apollo-Galileo, Sabre etc. Use dummy of one for the CRS packages (if available).		
<b>Module No. 5:</b> Promotion		<b>12</b>
definition, tools and importance of communication in tourism industry. Communication types and process. Advertising and essentials of god advertising, word of mouth, publicity. Multimedia technology. Role of Computers in Travel and Tourism.		
<b>Skill Development Activities:</b>		
<ul style="list-style-type: none"> <li>❖ Computer reservation system in tourism</li> <li>❖ Computer reservation system in hotel</li> <li>❖ Recent technological developments in tourism and Role of technology in tourism promotion</li> <li>❖ Design an advertisement copy for the product of your choice</li> </ul>		

### **Books for Reference:**

- Lucey T, Management Information Systems, DP Publications.
- Clark A, Small Business Computer Systems, Hodder & Stoughton, 1987.
- Parkinson LK & Parkinson ST, Using the Micro-computer in Marketing, McGraw Hill, 1987.
- Braham B, Computer System in Hotel & Catering Industry, Cassell, 1988.
- Basandra S.K., 'Computer Today', New Delhi : Galgotia Publications.
- Mehta Subhash, "Wordstar – 7", New Delhi : Comdex Computer Publishing, Pustak Mahal.

**Name of the Program: Bachelor of Commerce (B.Com.)**  
**Course Code: B.Com.TT 4.5 a(OEC)**  
**NAME OF THE COURSE: BANKING OPERATIONS**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3	3	42

**Pedagogy:** Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to

- a. Understand the concept of banks and banking and its operations
- b. Comprehend the procedures and risks involved in different types of accounts
- c. Utilize the knowledge for bank operations
- d. Comprehend the recent banking practices

SYLLABUS:	HOURS
-----------	-------

<b>Module No.1: Introduction to Banking</b>	<b>12</b>
---	-----------

**Introduction to Banking:** Meaning, Importance, Types of banks in India, Functions of Banks - Primary, Secondary & Modern functions of banks; **RBI**-Role & Functions of RBI.

<b>Module No.2: Different Types of Accounts</b>	<b>16</b>
---	-----------

**Different types of Accounts** – Savings Account, Current Account, Fixed Deposit Account, Recurring Deposit account- Features and Procedure for opening and operating these accounts.

**Special types of accounts:** Procedure for opening and operating the accounts of Sole proprietorship, partnership accounts, Joint Stock Companies, Minor, illiterates, joint account holders, clubs and associations, Hindu Undivided family.

**Cheques:** Meaning, Definition and features of Cheques; Crossing of Cheques – Types of Crossing; Endorsements: Meaning, Kinds of Endorsement.

<b>Module No.3: Loans and Advances</b>	<b>08</b>
--	-----------

**Loans and Advances;** Different types of loans, Kinds of lending facilities- Loans and advances, Cash Credit, Overdraft and Bills discounting, Procedure for borrowing and lending, precautions to be taken by the banker and customer, documents to be submitted for borrowing loans.

<b>Module No.4: Innovations in Banking Operations</b>	<b>06</b>
---	-----------

**Technologies in Banking Operations:** Debit and Credit Cards, Internet banking, M-Banking, ATM, Electronic fund transfer, MICR, RTGS, NEFT, Digital Payments.

**Skill Development Activities:**

1. Collect and fill dummy account opening form for a savings account and fixed deposit account of any bank.
2. Draft specimen of a cheque and fill up the details with imaginary names.
3. List out some of the recent banking practices in India

4. Collect and fill dummy RTGS/ NEFT form of any bank.

**Reference Books:**

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
2. S.P Srivastava (2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari.S.N.(2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
5. Dr.Alice Mani(2015), Banking Law and Operation, SBH.

Name of the Program: Bachelor of Commerce(B.Com.)		
Course Code: B.Com.TT 4.5 b(OEC)		
NAME OF THE COURSE: PRINCIPLES OF EVENT MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3Credits	3Hrs.	42Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>1. Understand the significance of various events</li> <li>2. Demonstrate the ability to organize the event.</li> <li>3. Demonstrate the ability to conduct the event.</li> <li>4. Prepare the budget require for conducting an event.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>ModuleNo.1: Introduction to Event Management</b>		<b>10</b>
Event- Meaning, Importance and Types of Event, Analysis of Event, Event Management- Meaning, Decision Makers and their Roles and Responsibilities, 5 C's of Event Management.		
<b>ModuleNo.2: Event Management Planning and Procedure</b>		<b>10</b>
Establishing of Policies & Procedures, Steps in Planning the event, Principles of Event Management, Permissions and Licenses from Government and Local Authorities.		
<b>Module No.3: Conduct of an Event.</b>		<b>12</b>
Preparing a Planning Schedule, Steps in Organizing an event ,Assigning Responsibility, Event Safety and Security,Conducting the Event-Checklist (Pre, during and post event check list), Communication- channels of communications for different types of events,		
<b>ModuleNo.4: Budgeting and Reporting</b>		<b>10</b>
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event- organizing the event report, steps in preparing the event report.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Preparation of Event Plan for a Wedding.</li> <li>2. Preparing Budget for conduct of National level sports meet of a college.</li> <li>3. Preparation of Event Check List for College Day Celebrations</li> <li>4. Preparation of Budget for Conducting inter collegiate fest.</li> <li>5. Prepare a brief report of a students' seminar conducted in your college.</li> </ol>		

### **Books for Reference:**

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.ISBN: 0-471-26306-0
2. Anne Stephen – Event Management
3. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
4. The Complete Guide to successful Event Planning – Shannon Kilkenny
5. Human Resource Management for Events – Lynn Van der Wagen (Author)
6. Successful Team Management (Paperback) – Nick Hayed (Author)
7. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
8. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009
9. Principle of Event Management – Shrikant S., Skyward Publisher.

## **NATIONAL EDUCATION POLICY 2020**

### **Key features:**

- ❖ **Multi-disciplinary and holistic education system.**
- ❖ **Flexibility, mobility, competitiveness and freedom to choose.**
- ❖ **Multiple Entry-Exit options.**
- ❖ **Students centric learning system.**
- ❖ **Transformative education system.**

### **Experiential Learning:**

- **Focus on experiential, inquiry and discovery based teaching learning methods.**
- **Arts, Sports and story-telling and ICT integrated pedagogy**
- **Promoting peer tutoring as voluntary and joyful activity under the supervision of teachers.**

### **Promotion of peer tutoring:**

- ✓ **Promoting peer tutoring as voluntary and joyful activity under the supervision of teachers.**
- ✓ **No hard separation between curricular co-curricular and extracurricular area.**

### **Bagless days:**

- **Bagless days to be scheduled in academic Calendar.**

### **Use and integration of technology:**

- **Integration of technology enable pedagogy in classes 6-12**