

**BANGALORE**



**UNIVERSITY**

*NEW SYLLABUS 2020 – 21*

*B.Com. DEGREE*

*(TOURISM & TRAVEL MANAGEMENT)*

*(CBCS -SEMESTER SCHEME)*

*(Revised Syllabus as on BOS held on 26<sup>th</sup> June 2020)*

*Chairperson – BOS*  
*Prof. R. Sarvamangala*

**DEPARTMENT OF COMMERCE**



**BANGALORE UNIVERSITY**  
**DEPARTMENT OF COMMERCE**  
**Regulations Pertaining To B.Com Degree in**

**Tourism and Travel Management (CBCS) Semester Scheme 2020-2021 onwards**

**I. OBJECTIVES :**

1. To cater to the manpower needs of Tourism, Travel and Hospitality Industries.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Tourism Development.
5. To develop entrepreneurs in the field of Tourism and Travel Industry.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop holistic and ethical managers with interdisciplinary approach.
8. To prepare students for professions in the field of Tourism and Travel Management .
9. Also to develop the students for various competitive examinations related to service industry.

**II. ELIGIBILITY FOR ADMISSION :**

Candidates who have completed Two year Pre – University course of Karnataka State or its equivalent with Business Studies and Accountancy as two major subjects of study in both first and second year pre-university are eligible for admission into this course.

**III.DURATION OF THE COURSE:**

The course of study is Three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the course will be awarded Bachelor's Degree in Commerce (B.Com.) with Tourism and Travel Management.

**IV.MEDIUM OF INSTRUCTION**

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

**V. CLASS ROOM STRENGTH OF STUDENTS**

There shall be Maximum of 60 students in each section.

**VI. ATTENDANCE:**

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

## **VII. COURSE MATRIX**

Annexure – 1 for B.Com ( Tourism and Travel Management ) Course Matrix

## **VIII. TEACHING AND EVALUATION:**

- 8.1 M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, BBA& BBS as basic degree from a recognized university are only eligible to teach and to evaluate the Commerce Subjects. (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation.
- 8.2 MTM/MTTM/MTA/MBA Tourism/MBATourism & Travel Management Specialisation is only eligible to teach and evaluate the Tourism and Travel Management Subjects.
- 8.3 BHM/BSc.Hotel Management with any Master Degree /M.Sc Hotel Management/ MHM/MBA Hospitality Management is only eligible to teach and evaluate the Hotel Management and Hospitality related subjects.
- 8.4 Foreign Languages like French, Spanish or German with Minimum Qualification of Diploma in Relevant Languages from recognized university or B1 of CEFR is only eligible to relevant languages.

## **IX. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:**

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.
- b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

## **X. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment, 20 marks shall be based on Two tests. Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:

75% to 80%	= 01 mark.
81% to 85%	= 02 marks.
86% to 90%	= 03 marks.
91% to 95%	= 04 marks.
96% to 100%	= 05 marks.
- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

## **XI. APPEARANCE FOR THE EXAMINATION:**

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. 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.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

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

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

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

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - a. **First Class with Distinction** : 75% and above of the total marks of parts I, II, III and IV
  - b. **First Class**: Those who obtain 60% and above, but less than 75% of the total marks of parts I, II, III and IV
  - c. **Second Class**: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III and IV
  - d. **Pass Class**: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II, III and IV.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part IV) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

## **XIV. MEDALS AND PRIZES:**

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

## **XV. TERMS AND CONDITIONS:**

- a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

**XVI. PATTERN OF QUESTION PAPER:**

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare THREE sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

( Theory Subjects only & AECC Papers)

Section – A 1.a,b,c,d,e,f	Conceptual Questions Answer any 5 out of 6 questions	5 x 2 Marks = 10 Marks
Section – B 2,3,4,5	Analytical Questions Answer any 3 out of 4 questions	3 x 5 Marks = 15 Marks
Section –C 6,7,8,9	Essay type /Descriptive Questions Answer any 3 out of 4 questions	3 x 15 Marks = 45 Marks
<b>TOTAL</b>		<b>70 Marks</b>

**V & VI Semester Foreign Language Skills – I & II – Question pattern would be**

Answer any Seven Questions out of given ten questions : **7 x 10 = 70 Marks**  
1,2,3,4,5,6,7,8,9,10.

*Note: Questions should comprise from syllabus including grammar and application with reference to the tourism and travel industry.*

**XVII. PROVISION FOR IMPROVEMENT OF RESULTS:**

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

**XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

**ANNEXURE – 1**

**BANGALORE UNIVERSITY  
B.Com Tourism and Travel Management  
CBCS Semester Scheme (2020-21 Onwards)**

**COURSE MATRIX**

*First Semester B.Com Tourism and Travel Management*

Parts	Title of the Papers	Paper Code	Instructions / Week	Duration of Exam (Hrs)	Marks			Credits
					IA	Univ Exam	Total	
Part – I	Language – I : Kannada/ Sanskrit/Urdu/Tamil/ Malayalam/Marathi/Hindi/ Additional English	1.1	4	3	30	70	100	3
	Language – II: English	1.2	4	3	30	70	100	3
Part – II	Financial Accounting	1.3	4	3	30	70	100	3
	Fundamentals of Management and Life Skills	1.4	4	3	30	70	100	3
	Tourism Business – I	1.5	4	3	30	70	100	3
	Tourism Products of India - I	1.6	4	3	30	70	100	3
Part – III	<b>Practical:</b> Study Tour Report & Viva Voce – I	1.7	2	--	40 Viva Voce	60 Report	100	2
Part – IV	Foundation Course#	--	3	3	30	70	100	2
	CC & EC**	--	--	--	50	--	50	1
<b>TOTAL CREDITS</b>								<b>23</b>

**BANGALORE UNIVERSITY**  
**B.Com Tourism and Travel Management**  
**CBCS Semester Scheme (2020-21 Onwards)**  
**COURSE MATRIX**

*Second Semester B.Com Tourism and Travel Management*

Parts	Title of the Papers	Paper Code	Instr uctio ns / Week	Duration of Exam (Hrs)	Marks			Credits
					IA	Univ Exam	Total	
Part – I	Language – I : Kannada/ Sanskrit/Urdu/Tamil/ Malayalam/Marathi/Hindi/ Additional English	2.1	4	3	30	70	100	3
	Language – II: English	2.2	4	3	30	70	100	3
Part – II	Advanced Financial Accounting	2.3	4	3	30	70	100	3
	Marketing & Event Management	2.4	4	3	30	70	100	3
	Tourism Business – II	2.5	4	3	30	70	100	3
	Tourism Products of India - II	2.6	4	3	30	70	100	3
Part – III	<b>Practical:</b> Study Tour Report & Viva Voce – II	2.7	2	--	40 Viva Voce	60 Report	100	2
Part – IV	Foundation Course#	--	3	3	30	70	100	2
	CC & EC**	--	--	--	50	--	50	1
<b>TOTAL CREDITS</b>								<b>23</b>

**BANGALORE UNIVERSITY**  
**B.Com Tourism and Travel Management**  
**CBCS Semester Scheme (2020-21 Onwards)**  
**COURSE MATRIX**

*Third Semester B.Com Tourism and Travel Management*

Parts	Title of the Papers	Paper Code	Instructions / Week	Duration of Exam (Hrs)	Marks			Credits
					IA	Univ Exam	Total	
Part – I	Language – I : Kannada/ Sanskrit/Urdu/Tamil/ Malayalam/Marathi/Hindi/ Additional English	3.1	4	3	30	70	100	3
	Language – II : English	3.2	4	3	30	70	100	3
Part – II	Corporate Accounting	3.3	4	3	30	70	100	3
	Financial Management	3.4	4	3	30	70	100	3
	Travel Agency and Tour Operations – I	3.5	4	3	30	70	100	3
	Hospitality Management	3.6	4	3	30	70	100	3
Part – III	<b>Practical:</b> Study Tour Report & Viva Voce – III	3.7	2	--	40 Viva Voce	60 Report	100	2
Part – IV	Foundation Course #	--	3	3	30	70	100	2
	CC & EC**	--	--	--	50	--	50	1
<b>TOTAL CREDITS</b>								<b>23</b>



**BANGALORE UNIVERSITY**  
**B.Com Tourism and Travel Management**  
**CBCS Semester Scheme (2020-21Onwards)**  
**COURSE MATRIX**

*Fourth Semester B.Com Tourism and Travel Management*

Parts	Title of the Papers	Paper Code	Instructions / Week	Duration of Exam (Hrs)	Marks			Credits
					IA	Univ Exam	Total	
Part – I	Language – I : Kannada/ Sanskrit/Urdu/Tamil/ Malayalam/Marathi/Hindi/ Additional English	4.1	4	3	30	70	100	3
	Language – II : English	4.2	4	3	30	70	100	3
Part – II	Advanced Cost Accounting	4.3	4	3	30	70	100	3
	Costing Methods	4.4	4	3	30	70	100	3
	Travel Agency and Tour Operations – II	4.5	4	3	30	70	100	3
	India's Culinary Heritage	4.6	4	3	30	70	100	3
Part – III	<b>Practical:</b> Study Tour Report & Viva Voce – IV	4.7	2	--	40 Viva Voce	60 Report	100	2
Part – IV	Foundation Course#	--	3	3	30	70	100	2
	CC & EC**	--	--	--	50	--	50	1
<b>TOTAL CREDITS</b>								<b>23</b>

**BANGALORE UNIVERSITY**  
**B.Com Tourism and Travel Management**  
**CBCS Semester Scheme (2020-21Onwards)**  
**COURSE MATRIX**

*Fifth Semester B.Com Tourism and Travel Management*

Parts	Title of the Papers	Paper Code	Instru ctions / Week	Duration of Exam (Hrs)	Marks			Credits
					IA	Univ Exam	Total	
Part – I	Income Tax – I	5.1	4	3	30	70	100	3
	Cost Management	5.2	4	3	30	70	100	3
	Foreign Lang. Skills – I (French)	5.3	4	3	30	70	100	3
	Front Office Management	5.4	4	3	30	70	100	3
Part – II	Heritage Management	5.5	4	3	30	70	100	3
	Global Tourism Geography	5.6	4	3	30	70	100	3
Part III	<b>Practical :</b> Internship Report & Viva Voce	5.7	2	--	50 Viva Voce	50 Report	100	3
Part - IV	Ability Enhancement Compulsory Course *	--	3	3	30	70	100	3
<b>TOTAL CREDITS</b>								<b>24</b>

**\*V Semester B.Com TTM – Ability Enhancement Compulsory Course (AECC)**

Department of Tourism & Travel Management / College can choose any one of the Following courses depending upon the availability of the resources

- 1. Tour Guiding and Interpretation**
- 2. Basic Air Fare & Ticketing**
- 3. Yoga and Yogic Practices**

The Question paper pattern will be as similar to the Tourism & Travel Management /Core Paper Pattern only.

**BANGALORE UNIVERSITY**  
**B.Com Tourism and Travel Management**  
**CBCS Semester Scheme (2020-21Onwards)**  
**COURSE MATRIX**

**Sixth Semester B.Com Tourism and Travel Management**

Parts	Title of the Papers	Paper Code	Instru ctio ns / Week	Duration of Exam (Hrs)	Marks			Credits
					IA	Univ Exam	Total	
Part – I	Income Tax- II	6.1	4	3	30	70	100	3
	Management Accounting	6.2	4	3	30	70	100	3
	Foreign Lang.Skills – II (French)	6.3	4	3	30	70	100	3
	House Keeping Management	6.4	4	3	30	70	100	3
Part – II	Museology and Conservation	6.5	4	3	30	70	100	3
	MICE Tourism	6.6	4	3	30	70	100	3
Part- III	<b>Practical :</b> Project Report & Viva Voce	6.7	2	--	50 Viva Voce	50 Report	100	3
Part - IV	Ability Enhancement Compulsory Course *	--	3	3	30	70	100	3
<b>TOTAL CREDITS</b>								<b>24</b>

**\* VI Semester B.Com TTM – Ability Enhancement Compulsory Course (AECC)**

Department of Tourism & Travel Management / College can choose any one of the Following courses depending upon the availability of the resources

- 1. Tour Leadership & Management**
- 2. Event Logistics**
- 3. Management of Adventure Tour Operations**

The Question paper pattern will be as similar to the Tourism & Travel Management /Core Paper Pattern only.

## **1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course#)**

**(Common for all programmes):**

- Constitution of Indian and Human Rights
- Environment and Public Health
- Computer Applications and Information Technology
- Business Entrepreneurship and Management
- Philosophy, Psychology and Life Skills
- Personality Development and Leadership / Integrating Mind, Body and Heart
- Indian History, Culture and Diversity
- Research Methodology
- Education and Literacy / Science and Life
- Human Resource Development .Management
- One of the Foreign Languages such as German, French etc.
- Commodity & Stock Market
- Mathematics in finance.
- Any other Course prescribed by the University from time to time

## **2. Co-and Extra – Curricular Activities (CC& EC\*)**

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.

# **I Semester B.Com Tourism and Travel Management**

## **1.3 FINANCIAL ACCOUNTING**

**OBJECTIVE:** The objective of this course is to help the students acquire conceptual knowledge of the discipline financial accounting and to impart skills for preparation of financial statements of different undertakings for acquiring practical wisdom

### **Unit 1. CONCEPTUAL FRAME WORK OF FINANCIAL ACCOUNTING 14 Hrs**

Meaning, Definition, Objectives, -Important Terminologies (only meanings) Transaction, debit, credit, Assets, Liabilities, Capital, Drawings, Goods, Distinctions between Goods and Assets, Purchases, Sales, Purchase Returns, Sales Returns, Invoice, Debit Note, Credit Note, Stock, Work-in-progress, Inventory, Incomes, Expenses, Creditors, Debtors-Bills of Exchange, Bills Receivable, Bills Payable, Outstanding Expenses, Accrued Incomes, Prepaid Expenses, Incomes received in Advance, Journal, Journal Entry, Rules for Journal Entry, Subsidiary Books, Journal Proper, Account Carried Down, Brought Down, Carried Forward, Brought Forward, Ledger Accounts, income statement and Balance Sheet- Accounting Equation -Accounting concepts- Entity, money measurement, realization and accrual concept only-introduction to IFRS, US-GAAP, EUROPION-GAAP and JAPANES GAAP (Theory only)

### **Unit 2: ACCOUNTING FOR SALE OF PARTNERSHIP FIRM 14 Hrs**

Sale to a limited company - need for conversion - meaning of purchase consideration - methods of calculating purchase consideration - net payment method - net asset method - passing of journal entries and preparation of ledger accounts in the books of vendor - treatment of certain items - dissolution expenses - unrecorded assets and liabilities - assets and liabilities not taken over by the purchasing company - contingent liabilities - non- assumption of trade liabilities - in the books of purchasing company - passing of incorporation entries - treatment of security premium

### **Unit 3: ACCOUNTING FOR DEPARTMENTAL UNDERTAKINGS 12 Hrs**

Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Trading and Profit and Loss Account in Columnar Form, General Profit and Loss Account and Balance Sheet – Simple problems involving adjustment on Closing Stock, Depreciation and Inter Departmental Transfers at Cost Price. (Problems may contain information for a maximum of three departments).

**Unit 4: FIRE INSURANCE CLAIMS****10 HOURS**

Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods)

**Unit 5 : COMPUTERIZED ACCOUNTING SYSTEMS****06 Hrs**

Computerized Accounts by using accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry

**BUSINESS LAB ACTIVITIES**

- Drafting of Debit Notes, Credit Notes, Purchase Orders, Sales Invoice, Bills of Exchange, Form of Journal, Trading A/c, Profit & Loss A/c, Balance Sheet with imaginary figures
- Develop E-content based partnership deed and limited liability partnership deed
- List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments.
- Download insurance claim form and fill the necessary details to claim fire insurance
- Produce documentary evidence for creating accounting ledgers and groups

**BOOKS FOR REFERENCE**

1. S P Jain and K. L. Narang: Financial Accounting- , Kalyani Publishers
2. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
4. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
5. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
6. Srinivasan putty Financial Accounting HPH

## **I Semester B.Com Tourism and Travel Management**

### **1.4 FUNDAMENTALS OF MANAGEMENT AND LIFE SKILLS**

#### **OBJECTIVE:**

The objective of this course is to enable students understand the principles of management of a business entity and life skills needed for effective management and navigate their lives

#### **UNIT 1: MANAGEMENT**

**06 HOURS**

Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management- Management as a Science, as an Art and as a Profession-Meaning and Definitions of Administration-Differences between Management and Administration

#### **UNIT 2: PRINCIPLES AND FUNCTIONS OF MANAGEMENT**

**14 HOURS**

Principles of Management -Nature and Importance F.W Taylor's Scientific Management, Henry Fayol's 14 Principles of Management-Management By Objectives (MBO) -Meaning, Definition, Need, Benefits and Limitations-Management By Exception (MBE) -Meaning, Definition, Need, Benefits and Limitations,-Management functions-Meaning, Definitions, Characteristics, Benefits & Limitations of Planning, Organizing, Staffing, Directing, coordinating, reporting & Controlling

#### **UNIT 3: LEADERSHIP AND MOTIVATION**

**10 Hrs**

Leadership -Meaning, Definition, Characteristics.-Role and Qualities of a good Leader- Leadership Styles—Autocratic, Democratic, Free-rein, New age leadership styles-servant leadership, level-5 leadership, transformation leadership, transactional leadership, negotiation leadership, moral leadership, women leadership and global business leadership style.

Motivation- Nature, importance and Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory X and Theory Y and Herzberg's Two Factor Theory

#### **UNIT 4: COMMUNICATION SKILLS**

**18 Hrs**

Meaning and Definitions of Communication-Types of Communication – Formal Communication & Informal Communication-Modes of Communication – Verbal Communication, Non Verbal Communication (Body Language, Gestures and Facial Expressions,) Etiquette and mannerism in personal and business meetings, E-

communication, Video and virtual Conferencing -Written Communication- Email Writing, Characteristics and Importance of Effective Communication -Barriers to Effective Communication and Measures to Overcome Barriers-Effective Communication Skills – Active Listening, Speaking, Observing, Empathizing-Tips for Improving Communication Skills

#### **UNIT 5: LIFE SKILLS, PERSONALITY AND ATTITUDE**

**08 Hrs**

Life Skills-Meaning, definitions, elements of life skills-Behavior, attitude, mannerism, manners, etiquette, ethos, morality, determination commitment, courageousness, perseverance, self confidence, navigating life under different circumstances, self actualization

Personality-Meaning, Definition, Characteristics and Determinants, types and sources of personality, difference between trait and personality

Attitude- Meaning, Definition, Characteristics, Components, Factors influencing attitude, and types of attitude

#### **BUSINESS LAB ACTIVITIES**

1. Draft a chart showing Qualities of moral Leaders in India and in Global
2. Develop E-content for application of Maslow's need hierarchy theory in the context of Indian population
3. Capture the positive attitudes of renowned business leader in India
4. Develop E- content for enhancing communication infrastructure of rural India
5. Chart out your own life skills and indentify the pros and cons suggest remedies for overcoming the negative civic and common sense.

#### **BOOKS FOR REFERENCE**

1. Koontz & O'Donnell, Management- McGraw-Hill new York
2. L M Prasad, Principles of management- Sultan Chand & Sons
3. Rustum & Davar, Principles and practice of Management-vikas publishing house Delhi
4. Sharma & Shashi K Gupta – Principles of Management-Kalyani publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Urmila Rai *Business communication* Himalayas Publishing House.
7. K Ramachandra and et.,al. Principles of Management Management HPH



# **I Semester B.Com Tourism and Travel Management**

## **1.5 TOURISM BUSINESS – I**

### **Objectives :**

- To introduce the concept of tourism and travel terminology
- To know various components of tourism and travel industry
- To study tourism as a service industry.

**UNIT 1** – Definition, History of Travel, Nature, Importance and Scope of Tourism **08 Hours**

**UNIT 2** – Transport – Road – Rail – Sea – Air - Civil Aviation – Traditional and Supplementary Accommodation **12 Hours**

**UNIT 3** – Tourism Motivation, Planning and Tourism Administration and its role in India **08 Hours**

**UNIT 4** – Social, Physical and Economic Impacts of Tourism – Tourism and Government Policies (both Central and State policy) **10 Hours**

**UNIT 5** – Tourism as an Industry – Future of Tourism with special reference to India **10 Hours**

### **Books for Reference:**

1. A.K. Bhatia – International Tourism, Sterling Publishers Pvt Ltd, New Delhi, 2003
2. A.K. Bhatia – Tourism Development - Principles and Practices, Sterling Publishers Pvt Ltd, New Delhi, 2003
3. Pushpinder S. Gill – Dynamics of Tourism, Anmol Publications Pvt Ltd, New Delhi, 1999
4. R.K. Sinha – Growth and Development of Modern Tourism, Dominant Publishers, New Delhi, 2003
5. Pran Nath Seth – Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 1997
6. Kaul R.N – Dynamics of Tourism, Sterling Publishers Pvt Ltd, New Delhi, Volume 1,2 & 3, 1991
7. K.K Sharma – World Tourism Today, Sarup & Sons, New Delhi, 2004
8. P.C. Sinha, Tourism Planning, Anmol Publications Pvt Ltd, New Delhi, 2005
9. Praveen Sethi – Tourism for the Next Millennium, Rajat Publication, Delhi, 1999

## I Semester B.Com Tourism and Travel Management

### 1.6 TOURISM PRODUCTS OF INDIA – I

#### Objectives:

- To study about various Natural tourism products
- To analyse about various typology of tourism products

**UNIT 1** – Tourist Products of India – Natural and Man made – Historical and Geographical Background of the country **08 Hours**

**UNIT 2** – International Tourist – Domestic Tourist – Various Kinds of Tourism/ typology of tourism. **08 Hours**

**UNIT 3** – Desert Tourism – Desert Safaris – Desert Festival – Adventure Tourism- Types of Adventure Tourism – Rural Tourism – Village Tourism – Tourism Landscape – Fairs and Festivals in Villages – Coastal and Wild Life Tourism – Medical Tourism **15 Hours**

**UNIT 4** – Cultural Tourism – Cuisines and Special Dishes of India – Customs of India – Ancient, Medieval and Modern Costumes of India –Fairs and Festivals of India **12 Hours**

**UNIT 5** – Newly created Tourist Destinations – Hill Stations, Theme Parks and Tourism Development Strategies **10 Hours**

#### Books for reference:

1. Dr. Thandavan & Dr. Revathy Girish – Tourism Product, Volume 1, Dominant Publishers, Delhi, 2005
2. Satyender Singh Malik – Adventure Tourism
3. Cohen – Rethinking Sociology of Tourism
4. A.K. Bhatia – International Tourism, Fundamentals and Practices
5. Fairs and Festivals of India, Hindoology Books, Delhi, 2006.
6. Om Prakash – Cultural history of India, New Age International (p) Ltd, New Delhi, 2005.
7. P.C. Sinha, Tourism Planning, Anmol Publications Pvt Ltd, New Delhi, 2005.
8. Nilakanta Sastri. K.A. – A Comprehensive History of India, Kolkata, 1957

## I Semester B.Com Tourism and Travel Management

### Practical : 1.7 Study Tour Report and Viva Voce- I

Important tourist places covering the following districts of Karnataka:

#### Mysore - Madikeri

*Note: Study Tour Report should be hand written by the individual students only (typed report will not accepted for evaluation purpose).*

#### Evaluation Pattern :

Particulars	Marks
Study Tour Report	60
Viva voce	40
<b>Total</b>	<b>100</b>

The objective of this paper is to enable the students to develop and relate theory to practice, to help them in getting practical exposure in organizing a tour which will further help them to :

1. Develop knowledge and understanding of different stakeholders of travel and tourism industry.
2. Analyze and appraise a particular form of tourism and tourism business at a specific destination.
3. Develop the over all ability and expertise from where to conduct a review / situational / observational analysis of the tourism industry at the Regional / National Level.

*Note : A week long study tour comprising of the selected places in the above mentioned districts of Karnataka shall be conducted during the semester classes. A faculty member shall accompany the students to take care of stay, movement, sight seeing and practical exposure of the study tour ( including the costing and preparation of Itinerary). After the completion of the study tour , the students are required to prepare Study Tour Report and face the viva-voce examinations conducted by the BOE . The students will have to give presentations based on their report before the examiners.*

## **II Semester B.Com Tourism and Travel Management**

### **2.3 ADVANCED FINANCIAL ACCOUNTING**

#### **OBJECTIVE:**

The objective of this course is to help the students acquire knowledge, skills and acumen of accounting treatment in respect of different categories of business undertakings and special type of business activities

#### **UNIT 1: BRANCH ACCOUNTS**

**14 HOURS**

Meaning of Head Office, Branch, Branch Accounts and Branch Accounting-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 – Meaning and Features of Debtors System, Stock & Debtors System, Wholesale Branch System and Final Account System-Methods of ascertainment of Profit or Loss of Branch under Debtors System – Cost Price Method and Invoice Price Method. Problems on preparation of Branch A/c in the books of Head Office under Cost Price Method and Invoice Price Method

#### **UNIT 2: CONSIGNMENT ACCOUNTS**

**10 HOURS**

Meaning, Definitions and Features of Consignment-Parties in Consignment – Consignor and Consignee-Differences between Consignment and Ordinary Sale-Special terminologies in Consignment Accounts – Proforma Invoice, Invoice Price, Account Sales, Non-recurring Expenses, Recurring Expenses, Ordinary Commission, Overriding Commission, Del Credere Commission, Normal Loss, Abnormal Loss. Small Problems on Commission and Valuation of Closing Stock-Consignment Accounts in the books of Consignor – Problems on preparation of Consignment A/c, Consignee A/c and Goods Sent on Consignment A/c in the books of Consignor.

#### **UNIT 3: JOINT VENTURE ACCOUNTS**

**08 HOURS**

Meaning, Definitions and Features of Joint Venture-Differences between Joint Venture and Partnership-Accounting for Joint Ventures – Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venturer's A/c

#### **UNIT 4: ROYALTY ACCOUNTS**

**12 HOURS**

Meaning and Definition of Royalty-Special terminologies in Royalty Accounts – Landlord, Tenant, Output, Minimum Rent/Dead Rent, Short Workings, Recoupment of Short Workings. Methods of Recoupment of Short Workings – Fixed Method and Floating Method-Problems on Ascertainment of Royalty Payable - Preparation of Analytical Table including adjustment for Strike Period.

## **UNIT 5: HIRE PURCHASE ACCOUNTS**

**12 HOURS**

Meaning and Definition of Hire Purchase System-Meaning and Definition of Instalment Purchase System-Differences between Hire Purchase and Instalment Purchase System- Special terminologies in Hire Purchase Accounts – Hire Vendor, Hire Purchaser, Cash Price, Down Payment, Hire Purchase Price, Principal Component, Interest Component-

Need for segregation of Instalment Amount into Principal Component and Interest Component-Problems on accrual method only-segregation of Instalment Amount into Principal Component and Interest Component when (i) Interest component is not included in the instalment amount (ii) Interest component is included in the instalment amount (iii) Rate of interest is not given and (iv) Cash price is not given.

### **BUSINESS LAB ACTIVITIES**

1. Draft a chart showing types of branches
2. Develop branch accounts E-contents for a firm
3. Develop E-content for a Consignment Agreement
4. Develop E-content for a Joint Venture Agreement
5. Develop E-content for Royalty Agreement

### **BOOKS FOR REFERENCE**

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
2. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
3. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
4. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
5. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
6. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
7. Srinivas putty Advanced financial Accounting-HPH
8. Saha et., al., Advanced Financial Accounting-VBH

## **II Semester B.Com Tourism and Travel Management**

### **2.4 MARKETING AND EVENT MANAGEMENT**

#### **OBJECTIVE:**

The objective of this course is to enable students to acquire basic knowledge about the concept of marketing management, consumer behaviour, market segmentation strategy and event management.

#### **UNIT 1: MARKETING MANAGEMENT AND ENVIRONMENT 12 HOURS**

Marketing Management: Meaning, Definitions and Features of Market, Marketer, Marketing Concepts –Selling Concept, Marketing Concept and Societal Marketing Concept, Marketing versus Selling, E-marketing and digital marketing meaning only, Marketing Environment –Micro Environment –Suppliers, Competitors, Intermediaries, Customers and Public Macro Environment – Demographic, Economic, Natural, Technological, Political and Cultural Factors,

#### **UNIT 2: MARKETING MIX AND MARKET SEGMENTATION 10 HOURS**

Marketing mix-Meaning, components-4ps for goods marketing and 7ps for services marketing, distinction between goods marketing and service marketing. MIS and marketing research and marketing intelligence (meaning only), Market segmentation- Definition of Market Segment - Objectives, Advantages, Limitations and Bases of Market Segmentation

#### **UNIT 3: CONSUMER BEHAVIOUR 10 HOURS**

Meaning, Definitions, Features and Importance of Consumer Behaviour- Customer versus Consumer, Buyer versus User, Buyer versus Decision Maker, Factors influencing Consumer Behaviour – Cultural, Social, Personal and Psychological Factors, Consumers Buying Roles – Initiator, Influencer, Decider, Buyer and User, Buying Behaviour – Complex Buying Behaviour, Dissonance Reducing Buying Behaviour, Habitual Buying Behaviour, Variety Seeking Buying Behaviour, Steps in Buying Process – Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision and Post Purchase Behaviour

#### **UNIT 4: EVENT MANAGEMENT 08 HOURS**

Event – Meaning, Definition, Characteristics, Types, Advantages and 5 C's of events, Type of Customers for Events-Event management – Meaning, Definitions, Essentials, Key Drivers, Stages and Decision Makers in Event Management-Event Management Staff – Establishing Policies and Procedures of an Event, Role of Event Manager and the people involved in conducting the event, Developing Record Keeping System in Event Management

## **UNIT 5: CONDUCT OF AN EVENT & PROCEDURE**

**12 HOURS**

Planning Schedule, Steps to Organize an Event, Assignment of Responsibilities- Communication in Events – Multichannel used for communication, Operational Communication Tools for Events, Event Marketing and Communications Planning Process- Budget of an Event – Basic Event Budgeting Rules, Typical Event Expenditure, Reasons for Budget of an Event, Fundamentals of Creating an Event Budget, Predicting the Financial Outcome of an Event, Importance of Financial Control of an Event, Continual adjustment of the Event Budget-Computer Aided Event Management – Use of Computer and Technology from the start to End of Event, Event Planning Software, Roles and responsibilities of Event manager for different Events-Checklist of an Event, Emergency plan checklist for an Event, Sample event planning checklist-Event Proposal-Events Licenses and Permissions, permits and license for events, Government Environment for Event.

### **BUSINESS LAB ACTIVITIES:**

1. Develop E-content for Marketing Mix components
2. Draft a chart of Marketing Environment
3. Make a diagrammatic presentation of buying process
4. Show different bases of market segmentation
5. Show steps for organizing an event
6. List out (together with relevant photographs) any 5 events that you have participated.

### **BOOKS FOR REFERENCE:**

1. S A Sherlekar & Sherlekar marketing management HPH
2. Nair, S. R. Consumer Behaviour and Marketing Research: Text and Cases. Global Media
3. K Ramachandra and et.,al. Marketing Management t HPH
4. Mark Sonderm CSEP -Event entertainment and production:publishers; wiley and sons, Inc
5. Annestephen; Event management, HPH.
6. K. Venkatramana -Event Management - SHBP.
7. K Ramachandra and Allabaksh Principles of Event Management HPH
8. Rekha and Vibha Marketing management -VBH
9. Nihaasif Event management-VBH

## II Semester B.Com Tourism and Travel Management

### 2.5 TOURISM BUSINESS – II

#### Objective:

- To know the concepts of tourism and its measurement techniques.
- To examine the role of various tourism organizations in promoting tourism
- To study the role of information technology in tourism industry.

**UNIT 1** – Organisation – Formal and informal Organisation – Organisation Chart – Forms of Organisation – Authority and Responsibility – Accountability **08 Hours**

**UNIT 2** – Measurement of Tourism – Categories of Tourism Statistics – Method of Measurement – Sample Surveys – General problems of Measurement – Role of WTO **08 Hours**

**UNIT 3** – Role of State in Tourism – National Tourism Organisation – Functions of NTO – Tourism Administration in India **10 Hours**

**UNIT 4** – Defining Business Travel – Geographical factor for Distribution – Structure of the Markets – Conference Building Process – Incentive Travel – Marketing Objectives **10 Hours**

**UNIT 5** – Information Technology in Tourism: Modern Media Techniques – Networking – Internet and Tourism Industry – Computer Technology – Computers in Air Cargo, Airlines, Hotels and Railways – Computers Reservation Systems (CRS) **15 Hours**

#### Books for Reference :

1. A.K. Bhatia – International Tourism, Sterling Publishers Pvt Ltd, New Delhi, 2003
2. Pran Nath Seth – An Introduction to Travel and Tourism, Sterling Publishers Pvt Ltd, Delhi, 1998
3. Pran Nath Seth – Successful Tourism Management, Sterling Publishers Pvt Ltd, Delhi, 1997
4. A.K. Raina – Fundamentals of Tourism System, Kanishka Publishers, New Delhi, 2004
5. Mario D'Souza, Tourism Development & Management, Mangal Deep Publications, Jaipur, 2003
6. A.K. Bhatia – Tourism Development – Principles and Practices, Sterling Publishers Pvt Ltd, New Delhi, 2003
7. Dr. Lathika Goswami - Perspectives of Tourism Development, S.S. Publishers, Delhi, 2007
8. Dr. Lathika Goswami – Managing Tourism Growth – Issues and Application, S.S. Publishers, Delhi, 2007



## II Semester B.Com Tourism and Travel Management

### 2.6 TOURISM PRODUCTS OF INDIA – II

#### Objectives:

- To study about various Cultural and Heritage tourism products
- To analyse about various typology of tourism products and their role in tourism.

**UNIT 1** – The People of India – Their Heritage – Arts and Crafts **08 Hours**

**UNIT 2** – Art and Architecture – Style adopted over the Ages – Archaeological Sites – Religious Sites – Hindu, Jain, Buddhist, Muslim, Sikh and Christian. **12 Hours**

**UNIT 3** – Famous Museums – Monuments - Libraries, Galleries – Their location and Assets **08 Hours**

**UNIT 4** – Performing Arts of India – Classical Dance and Music – Different styles – Different Schools – Musical Instruments - New Centers of Learning. **15 Hours**

**UNIT 5** – Handicrafts of India – Indian Folk Culture **08 Hours**

#### BOOKS FOR REFERENCE

1. Dr. Thandavan & Dr. Revathy Girish – Tourism Product, Volume 2, Dominant Publishers, Delhi, 2005
2. V.P. Sati – Tourism Development in India, Pointer Publication, Delhi, 2005
3. Rabindra Seth Om Gupta – Tourism in India, Kalpaz Publications, Delhi, 2005
4. Ram Acharya – Tourism and Cultural Heritage of India, RBSA Publications, Jaipur, 1980
5. Satish Grover - Masterpieces of Traditional Indian Architecture, Lustre Press, Roli Books, New Delhi 2004
6. Lavkush Mishra – Cultural Tourism in India, Mohit Publications, New Delhi, 1999
7. Om Prakash – Cultural history of India, New Age International (p) Ltd, New Delhi, 2005
8. Majumdar. R.C, History and Culture of Indian People
9. Nehru Jawaharlal – Discovery of India, Oxford University Press, 1967
10. Nilakanta Sastri. K.A. – A Comprehensive History of India, Kolkata, 1957

## II Semester B.Com Tourism and Travel Management

### Practical : 2.7 Study Tour Report and Viva Voce- I

Important tourist places covering the following districts of Karnataka:

**Tumkur, Hassan, Chikamagalur, Shimoga, Sringeri and Chitradurga**

*Note: Study Tour Report should be hand written by the individual students only (typed report will not accepted for evaluation purpose).*

#### Evaluation Pattern :

Particulars	Marks
Study Tour Report	60
Viva voce	40
<b>Total</b>	<b>100</b>

The objective of this paper is to enable the students to develop and relate theory to practice, to help them in getting practical exposure in organizing a tour which will further help them to :

1. Develop knowledge and understanding of different stakeholders of travel and tourism industry.
2. Analyze and appraise a particular form of tourism and tourism business at a specific destination.
3. Develop the over all ability and expertise from where to conduct a review / situational / observational analysis of the tourism industry at the Regional / National Level.

*Note : A week long study tour comprising of the selected places in the above mentioned districts of Karnataka shall be conducted during the semester classes. A faculty member shall accompany the students to take care of stay, movement, sight seeing and practical exposure of the study tour ( including the costing and preparation of Itinerary). After the completion of the study tour , the students are required to prepare Study Tour Report and face the viva-voce examinations conducted by the BOE . The students will have to give presentations based on their report before the examiners.*

## **III Semester B.Com Tourism and Travel Management**

### **3.3 CORPORATE ACCOUNTING**

#### **OBJECTIVE**

The objective of this course is to enable the students to have a comprehensive understanding about the provisions of the Companies Act and Corporate Accounting techniques

#### **UNIT 1: UNDERWRITING OF SHARES**

**8 hrs**

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries)

#### **UNIT 2: REDEMPTION OF DEBENTURES**

**10 hrs**

Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures, Over Subscription, Issue of Debentures for ,Consideration other than Cash, Issue of Debentures as a Collateral Security, Terms of Issue of Debentures, Interest on Debentures, Writing off Discount/Loss on Issue of Debentures, Redemption of Debentures, Redemption by Payment in Lump Sum, Redemption by Purchase in Open Market, Redemption by Conversion, Sinking Fund Method

#### **UNIT 3: VALUATION OF GOODWILL**

**10 hrs**

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Super Profit Method –Annuity Method – Capitalization of Profit Method

#### **UNIT 4: VALUATION OF SHARES**

**8 Hrs**

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation – Asset Backing or Intrinsic Value Method – Yield Method – Earning Capacity Method – Fair Value Method - Rights Issue and Valuation of Rights Issue

#### **UNIT 5: COMPANY FINAL ACCOUNTS**

**20 Hrs**

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Managerial Remuneration – Tax deducted at source – Advance payment of Tax – Provision for Tax –Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends ( Theory only) – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet as per Section 129of companies act 2013

## **BUSINESS LAB ACTIVITIES**

1. Collect a Prospectus of a company and identify the reasons to invest or not to invest in shares.
2. List the various functions of underwriters.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the net Asset value of shares
  
5. List out the conditions to be fulfilled for redemption of Debenture

## **BOOKS FOR REFERENCE**

1. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
2. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
3. R L Gupta, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
4. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
5. Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot.
6. V.K. Goyal: Corporate Accounting, PHI.
7. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP
8. Anil Kumar - Marriappa – Corporate Accounting , HPH
9. Saha et., al., corporate Accounting VBH

## **III Semester B.Com Tourism and Travel Management**

### **3.4 FINANCIAL MANAGEMENT**

#### **OBJECTIVE**

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

#### **UNIT 1: INTRODUCTION FINANCIAL MANAGEMENT (10 hrs)**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

#### **UNIT 2: TIME VALUE OF MONEY (12 hrs)**

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

#### **UNIT 3: FINANCING DECISIONS (12 hrs)**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems

#### **UNIT 4: INVESTMENT & DIVIDEND DECISION (16 hrs)**

A. Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems.

B. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends– Bonus share (theory only)

#### **UNIT 5: WORKING CAPITAL MANAGEMENT (6 hrs)**

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital.

#### **BUSINESS LAB ACTIVITIES**

1. Draw the organization chart of Finance Function of a company
2. Capital structure analysis of companies in different industries

3. Evaluate the NPV of an investment made in any one of the capital projects of a company for 5 years.
4. Develop E-content for working capital management to a service organizations
5. Prepare E-content of dividend policy of a company

**BOOKS FOR REFERENCE**

1. S N Maheshwari, Financial Management, Sultan Chand
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication
3. Khan and Jain, Financial Management, TMH
4. Prasanna Chandra, Financial Management, TMH
5. I M Pandey, Financial Management. Vikas Publication
6. G. Sudarshan Reddy, Financial Management, HPH
7. Aswathnaraya and Ghousia Khatoon - Financial management VBH

## **III Semester B.Com Tourism and Travel Management**

### **3.5 TRAVEL AGENCY AND TOUR OPERATIONS – I**

**Objective :**

- To know the History and Growth of Travel Agency
- To learn setting up a Travel Agency and Identify the source of Income
- To know various types of Packaged tours in Tour Operations

**UNIT 1** – Meaning and Definition of a Travel Agency and Tour Operators – Travel Agency Growth – Structure – Functions – Types of Travel Agency – Wholesaler - Retailer and Tour Operators – Distinction between Wholesale Travel Agency and Tour Operator **10 Hours**

**UNIT 2** – Growth and Development of Tourist Organization with special reference to India – Sargeant Committee – Jha – ITDC – KSTDC **08 Hours**

**UNIT 3** - International Tourist Organisation – WTO – IATA – UFTAA – PATA – ICAO – ASTA – TAAI – Role, Objectives and Functions. **12 Hours**

**UNIT 4** – Future of Travel Agencies – Travel and Trade Publications – Travel Agents – Training Programmes – Travel Agency’s Sponsored Programmes **10 Hours**

**UNIT 5** – Travel Agency fairs and Benefits – ITB (International Tourism Board) – WTM (World Travel Mart) – Travel Trade Workshop – EIBTM (Business Travel Meetings) **10 Hours**

**Books for Reference**

1. Mohinder Chand – Travel Agency Management, Anmol Publications Pvt Ltd, New Delhi, 2000
2. Mohinder Chand – Travel Agency Management – An Introductory Text, 2nd Revised and Enlarged Edition, Anmol Publications Pvt Ltd, New Delhi, 2000
3. Pran Nath Seth – An Introduction to Travel and Tourism, Sterling Publishers Pvt Ltd, Delhi, 1998
4. Pran Nath Seth – Successful Tourism Management, Sterling Publishers Pvt Ltd, Delhi, 1997
5. A.K. Bhatia – Tourism Development - Principles and Practices, Sterling Publishers Pvt Ltd, New Delhi, 2003
6. Pushpinder S. Gill – Dynamics of Tourism, Anmol Publications Pvt Ltd, New Delhi, 1999
7. R.K. Sinha – Growth and Development of Modern Tourism, Dominant Publishers, New Delhi, 2003

## III Semester B.Com Tourism and Travel Management

### 3.6 HOSPITALITY MANAGEMENT

#### Objective :

1. To know the history of hospitality industry and various concepts of Hospitality
2. To know the various types of Accommodations
3. To understand the functions of various department in Hotels
4. To understand the future trends and role of associations in India

#### UNIT – 1

**08 Hours**

Introduction to Hospitality: Origin and History of Hospitality Industry, Concept, Modern Evolution of Hospitality Industry, Hospitality Ethics, Hospitality around the World - Global and Indian Context – Scope of Hospitality

#### UNIT – 2

**10 Hours**

Hotel Classification and Associations: Hotel – Definition, Classification of Hotels, Establishments based on – Location, Size, Plan, Affiliation, Accreditation, Ownership, Management Contracts, Grading Star Category by HRACC and Ministry of Tourism, Govt. of India – FHRAI, DOT, IHM, SIHRA, AHLA and IHRA.

#### UNIT – 3

**12 Hours**

Various Departments and their Organisation Charts and key responsibilities : Front Office, Room Division Management, Housekeeping, Food & Beverage Service, Food Production, Sales & Marketing, Purchasing, Accounts & Financing, Human Resource Management, Engineering and Maintenance.

#### UNIT – 4

**10 Hours**

Sustainability in Hospitality Industry: Sustainable Lodging – Green Hotel Initiatives, Sustainable Lodging Model – Sustainable Food and Beverage, Sustainable Restaurants, Sustainable Restaurant Operation – Sustainable Managed Services.

#### UNIT – 5

**10 Hours**

Trends in Hospitality: Trends in Hotel and Rooms Division Operations, Trends in Lodging, Food and Beverage - Case Study of major Hotels chains in India – Taj, Oberoi, ITC Welcome Group, Leela Group, Sheraton, Marriott, Radisson, Hilton (With details of Location, Types of Properties, Number of Properties)

#### Books for Reference:

1. John Walker (2017), “Introduction to Hospitality Industry, Pearson Education Limited, England.
2. Sudhir Andrew, (2007), “Introduction to Tourism and Hospitality Industry”, Tata Mc. Graw Hill Publishing Company, New Delhi.
3. Jagmohan Negi, Gaurav. M.J. and Suniti (2011), “Housekeeping Operations and Management Procedure and Techniques”, Kanishka Publishers, New Delhi
4. Kasavana M and Brooks R (2012), “Managing Front Office Operations”, Prentice Hall
5. Medlik S and Ingram H (2000), “The Business of Hotels” Butterworth Heinemann, New Delhi



### III Semester B.Com Tourism and Travel Management

#### Practical : 3.7 Study Tour Report and Viva Voce- I

Important tourist places covering the following districts of Karnataka:

#### **Dakshina Kannada(Mangalore), Udupi and Uttara Kannada**

*Note: Study Tour Report should be hand written by the individual students only (typed report will not accepted for evaluation purpose).*

#### **Evaluation Pattern :**

<b>Particulars</b>	<b>Marks</b>
Study Tour Report	60
Viva voce	40
<b>Total</b>	<b>100</b>

The objective of this paper is to enable the students to develop and relate theory to practice, to help them in getting practical exposure in organizing a tour which will further help them to :

1. Develop knowledge and understanding of different stakeholders of travel and tourism industry.
2. Analyze and appraise a particular form of tourism and tourism business at a specific destination.
3. Develop the over all ability and expertise from where to conduct a review / situational / observational analysis of the tourism industry at the Regional / National Level.

*Note : A week long study tour comprising of the selected places in the above mentioned districts of Karnataka shall be conducted during the semester classes. A faculty member shall accompany the students to take care of stay, movement, sight seeing and practical exposure of the study tour ( including the costing and preparation of Itinerary). After the completion of the study tour , the students are required to prepare Study Tour Report and face the viva-voce examinations conducted by the BOE . The students will have to give presentations based on their report before the examiners.*

## **IV Semester B.Com Tourism and Travel Management**

### **4.3 ADVANCED CORPORATE ACCOUNTING**

#### **OBJECTIVE**

The objective of the course is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

#### **UNIT 1: HOLDING COMPANY ACCOUNTS**

**12 Hrs**

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21) under vertical format.

#### **UNIT 2: MERGERS AND ACQUISITION OF COMPANIES**

**18 Hrs**

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) , Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction)

#### **UNIT 3: INTERNAL RECONSTRUCTION**

**10 Hrs**

Meaning – Objective – Procedure – Form of Reduction – Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format)  
Problems

#### **UNIT 4: LIQUIDATION OF COMPANIES**

**10Hrs**

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account

#### **UNIT 5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS**

**(Theory Only) 6 Hrs**

Meaning , definitions, characteristics, functions and importance of Human Resource Accounting, Environmental Accounting, Sustainability accounting, Forensic accounting, public expenditure accounting and Social Responsibility Accounting.

## **BUSINESS LAB ACTIVITIES**

1. List out any 5 holding and subsidiary companies
2. Develop a detailed E-content based mergers and acquisitions accounting procedure.
3. List out legal provisions in respect of internal reconstruction
4. Take a company which is following human resource accounting and note down how their human resources are valued and shown in balance sheet.
5. Develop E-content for accounting frauds of the leading companies as investigated by forensic science laboratory under forensic accounting dispensation

## **BOOKS FOR REFERENCE**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. S.N. Maheswari , Financial Accounting, Vikas
3. RL Gupta, Advanced Accountancy, Sultan Chand
4. Jain and Narang, Corporate Accounting.- KP
5. Tulsian, Advanced Accounting S Chand publishing
6. Shukla and Grewal – Advanced Accountancy , Sultan Chand
7. Srinivas Putty, Advanced Corporate Accounting, HPH.
8. Anil Kumar et. Al., – Advanced Corporate Accounting, HPH
9. R G Saha et., al., Advance corporate accounting VBH

## IV Semester B.Com Tourism and Travel Management

### 4.4 COSTING METHODS

#### OBJECTIVE:

To familiarize the students on the uses and applications of cost accounting methods in different businesses. Sectors

#### UNIT 1: JOB AND BATCH COSTING

10 Hrs

Job costing: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. Batch costing: Meaning, advantages, disadvantages, determination of economic batch quantity, Comparison between Job and Batch Costing – problems

#### UNIT 2: PROCESS COSTING

14 Hrs

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing – problems under reverse cost method.

#### UNIT 3: CONTRACT COSTING

14 Hrs

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

#### UNIT 4: OPERATING COSTING

12 Hrs

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.

#### UNIT 5: OUTPUT COSTING

10 Hrs

One Operation (Unit or Output) Costing - Collection of Costs - Tenders or Quotations - Treatment of Scrap - Production Account - Difference between a Production Account and a Cost Sheet

#### BUSINESS LAB ACTIVITIES

1. Listing of industries located in your area and methods of costing adopted by them
2. List out materials used in any two organizations.
3. Develop E-content for operating costing of a renowned transport company
4. Develop E-content for the significance of contract costing applicable to leading builder and developers

5. Collect data for Job costing pertaining to printing press and repair shops

#### **BOOKS FOR REFERENCE**

1. M.N. Arora, Cost Accounting. HP
2. Jain & Narang, Cost Accounting-KP
3. Palaniappan and Hariharan-Cost Accounting-I.K. International Publishers
4. S P Iyengar, Cost Accounting.
5. Nigam and Sharma, Advanced Costing.
6. N. K Prasad, Costing
7. Ravi M. Kishore – Cost Management
8. S. Mukherjee & A. P. Roychowdhury – Advanced Cost and Management Accountancy

## **IV Semester B.Com Tourism and Travel Management**

### **4.5 TRAVEL AGENCY AND TOUR OPERATIONS – II**

#### **Objective :**

- To know the History and Growth of Travel Agency
- To learn setting up a Travel Agency and Identify the source of Income
- To know various types of Package tours in Tour Operations

**UNIT 1** – Nature and Scope of Tour Operation – Itinerary Development – Meaning, Definition, Types of Itinerary with examples relevant different motivations of travel. **08 Hours**

**UNIT 2** – Technological Advances in Communication – Mass Media Technologies – Computers – Videotex Systems **06 Hours**

**UNIT 3** – Travel Documents – Travel Formalities – World Travel laws – Itinerary Preparation – Pricing, Cost and Selling a Tour – Policies, Practices and Problems in Tour Management **08 Hours**

**UNIT 4** – Future Trends in Travel Management – Information Technology in Tourism – Global Distribution System – Computerized Reservation System (CRS) – Amadeus – Sabre – Apollo – Galileo **15 Hours**

**UNIT 5** – Travel Agency Accounting - The Basic Accounting System used in Travel Industry – Procedure – Financial Analysis – Control Techniques – Cash Flow Analysis – Cost Volume Profit Analysis – Budgetary Control **15 Hours**

#### **Books for Reference**

1. A.K. Bhatia – Tourism Development - Principles and Practices, Sterling Publishers Pvt Ltd, New Delhi, 2003
2. Pushpinder S. Gill – Dynamics of Tourism, Anmol Publications Pvt Ltd, New Delhi, 1999
3. R.K. Sinha – Growth and Development of Modern Tourism, Dominant Publishers, New Delhi, 2003
4. Mohinder Chand – Travel Agency Management, Anmol Publications Pvt Ltd, New Delhi, 2000
5. Mohinder Chand – Travel Agency Management – An Introductory Text, 2nd Revised and Enlarged Edition, Anmol Publications Pvt Ltd, New Delhi, 2000
6. Pran Nath Seth – An Introduction to Travel and Tourism, Sterling Publishers Pvt Ltd, Delhi, 1998
7. Pran Nath Seth – Successful Tourism Management, Sterling Publishers Pvt Ltd, Delhi, 1997

## IV Semester B.Com Tourism and Travel Management

### 4.6 INDIA'S CULINARY HERITAGE

#### Objectives:

- To create awareness about the concept of culinary, food and its relation to tourism.
- To analyse the role of food in promoting tourism.

**UNIT - I Introduction to Cookery :** Introduction to Cooking and Methods of Cooking, Culinary History of India, History of Cooking, History – Antiquity, Foods mentioned in the Ancient Scripture, Middle ages to 16<sup>th</sup> Centuries. **10 Hours**

**UNIT – II Introduction to Indian Food :** Spices and Herbs used in Indian Cookery, Indian Masalas and Gravies. **08 Hours**

**UNIT – III Indian Regional Cuisines:** History and Origin of Regional Cuisines like Southern India, Northern India, Central India, Western India, Eastern India(including North Eastern) **8 Hours**

#### **UNIT – IV Study on Selected Cuisines – I : History, Food Ingredients and famous dishes**

Kashmiri Cuisine (Paradise on a Plate), Himachali Cuisine (Scenic Vistas and Sumptuous Fiestas), Mughlai Cuisine (A Legacy Entwined), Awadhi Cuisine (Nawabi Dastarkhwan), Punjabi Cuisine (Simply Delicious), Bihari Cuisine (A little more than Litti), Jharkhandi Cuisine (Roots, Shoots and Spices), Bengali Cuisine ( Pet Pujo), Chhattisgarhi Cuisine ( Tribal Beats & Fantastic Feasts), Northeastern Cuisine (The Great Culinary Adventure) Odiya Cuisine ( Packed full of Flavour), Madhya Pradesh Cuisine (One State,Many Flavours), Gujarathi Cuisine ( A Gastronome's guide to Gujarat), Rajasthan Cuisine ( Honour, Valour and Flavour) **15 Hours**

#### **UNIT – V Study on Selected Cuisines – II : History, Food Ingredients and famous dishes**

Telangana and Hyderabad Cuisine (An Adventure for your taste buds), Andhra Cuisine (Finger Licking Good), Chettinad Cuisine(Poetry on the palate), Kerala Cuisine (God's own Grub), Mangalorean Cuisine (The Land of Sunshine & Sannas), Kodava Cuisine (Meats, Shoots and Leaves), Udupi Cuisine(Food fit for the Gods), Konkan Cuisine(Union of Flavours), Maharashtra Cuisine(Misal, Modak and More), Goan Cuisine (Coastal Fusion) and Anglo-Indian Cuisine ( Culinary Khichdi). Food Tourism and Culinary Tourism and present scenario in Indian context and Emerging trends of Food Tourism. **15 Hours**

#### **Books for Reference :**

1. Modern Cookery – Thangam E Philip – Orient Longman Publications.
2. Theory of cookery – Krishna Arora – Frank Bros & Co publications.
3. The theory of catering – Ronald Kinton& Victor Ceserani - ELBS
4. India's Culinary Heritage – Traveller Getaways – Outlook
5. Traditional Cuisines Of India - An ITRHD Publication

## IV Semester B.Com Tourism and Travel Management

### Practical : 4.7 Study Tour Report and Viva Voce- I

Important tourist places covering the following districts of Karnataka:

**Bellary, Dharwad, Bagalkot, Belgaum, Bijapur and Gulbarga**

*Note: Study Tour Report should be hand written by the individual students only (typed report will not accepted for evaluation purpose).*

#### Evaluation Pattern :

Particulars	Marks
Study Tour Report	60
Viva voce	40
<b>Total</b>	<b>100</b>

The objective of this paper is to enable the students to develop and relate theory to practice, to help them in getting practical exposure in organizing a tour which will further help them to :

1. Develop knowledge and understanding of different stakeholders of travel and tourism industry.
2. Analyze and appraise a particular form of tourism and tourism business at a specific destination.
3. Develop the over all ability and expertise from where to conduct a review / situational / observational analysis of the tourism industry at the Regional / National Level.

*Note : A week long study tour comprising of the selected places in the above mentioned districts of Karnataka shall be conducted during the semester classes. A faculty member shall accompany the students to take care of stay, movement, sight seeing and practical exposure of the study tour ( including the costing and preparation of Itinerary). After the completion of the study tour , the students are required to prepare Study Tour Report and face the viva-voce examinations conducted by the BOE . The students will have to give presentations based on their report before the examiners.*



## V Semester B.Com Tourism and Travel Management

### 5.1 INCOME TAX- I

#### OBJECTIVE

The objective of this course is to make the students to understand the computation of taxable income and tax liability.

#### UNIT-1: Introduction to Income Tax.

**10 hours**

Brief history of Indian Income Tax, legal framework, types of taxes, canons of taxation, definitions, assessment, assessment year, previous year including exception, assesses, person, income, casual income, gross total income, total income, agricultural income, scheme of taxation, meaning and classification of capital and revenue.

#### UNIT-2: Residential status

**10 hours**

Residential status of an individual's, Determination of residential status, incidence of tax- problems on computation of Gross total Income

#### UNIT-3: Exempted incomes

**4 hours**

Introduction, exempted incomes U/S 10. Only in the hands of individuals

#### UNIT-4: Income from salary

**20 hours**

Meaning, definitions, basis of charge, advance salary, arrears of salary, all allowances, perquisites, profits in lieu of salary, provident fund, gratuity, commutation of pension, encashment of earned leave, deductions from salary U/S 16, problems on computation of salary income.

#### UNIT-5: Income from house property

**12 hours**

Basis of charge, deemed owners, exempted income from house property, composite rent, Annual value, determination of Annual value, treatment of unrealized rent, loss due to vacancy, deductions from Annual value U/S 24, problems on computation of income from house property

#### BUSINESS LAB ACTIVITIES

1. Fill Form No. 49A Online for obtaining PAN and submit the printout to the teacher
2. Prepare a Slab rates chart for different individual assesses,
3. List out any ten exempted income from Tax in India
4. Prepare –E based Chart on perquisites
5. Identify and collect the List of prescribed enclosures pertaining to IT returns in respect of salary and house property incomes

**BOOKS FOR REFERENCE (Latest version)**

1. Dr. viond k. singhania-direct taxes-law and practices, taxmann publication.
2. B B Lal- direct taxes, konark publishers[p] ltd.
3. Dr.Mehrotra and Dr.Goyal- direct taxes-law and practices, sahitya bhavan publication.
4. Dinakar pagare-law and practice of income tax, sultan chand and sons.
5. Gaur and narang- income tax – kalyani publishers.
6. Mariyappa B Income tax HPH
7. Usha devi et.,al ., Income tax -1 VBH
7. R G saha and Usha Devi- Income Tax -HPH

## V Semester B.Com Tourism and Travel Management

### 5.2 COST MANAGEMNT

#### OBJECTIVES

The objective is to enable the students to understand techniques used to control as well as reduce the cost in various organizations

#### UNIT 1: COST CONTROL AND COST REDUCTION

08 Hrs

Meaning of cost control and cost reduction, areas covered by cost control and cost reduction – product design, target costing, value analysis, value engineering, value chain analysis, Business Process Re- Engineering (theory only) Pareto Chart.

#### UNIT 2: MARGINAL COSTING

12 Hrs

Absorption costing, cost classification under absorption costing, Meaning and Definition of marginal costing. Absorption Costing V/s Marginal Costing - Need for Marginal Costing, arguments against and in favor of marginal costing – marginal cost equation – Uses and Limitations of Marginal Costing - Break even analysis - Problems on Break Even Analyses.

#### UNIT 3: STANDARD COSTING

12 Hrs

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances.

#### UNIT 4: BUDGETARY CONTROL

12 Hrs

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and cash budget

#### UNIT5: ACTIVITY BASED COSTING

12 Hrs

Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.

### **BUSINESS LAB ACTIVITIES**

1. Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
2. Justify make or buying decisions of particular product of your choice.
3. Preparation of Sales Budget of a firm nearby of your locality
4. List any 10 industries where Standard Costing is used.
5. List any 10 industries where ABC method is used.
6. Develop E-content for cash budget on online of any organization

### **BOOKS FOR REFERENCE**

1. M.N. Arora, Cost Accounting HPH
2. Ravi & kishor. –cost management
3. S P Iyengar, Cost Accounting.
4. K.S. Thakur: Cost Accounting.
5. N. Prasad, Costing.
6. Palaniappan&Hariharan : Cost Accounting
7. Jain &Narang, Cost Accounting.
8. IM Pandey :Management Accounting
9. R.G saha et., al., Cost management VBH
10. CA & ICWA Bulletins

## V Semester B.Com Tourism and Travel Management

### 5.3 FOREIGN LANGUAGE SKILLS – I ( FRENCH )

#### OBJECTIVES:

- To provide the concept of International language –French at Elementary level -1.
- To equip with basic grammar, writing and spoken French at Elementary level - 1.

**Level – 1 , 60 Hours**

LESSON 1 : Identifier les personnes, Interagir – tu/ vous  
Verbe etre, verbs en `er`, Masculin /Feminin

LESSON 2 : Prepositions + noms de villes ou de pays  
Professions verbs d'action  
Verbs – Sortir, Partir, Avoir, Aller  
C'est un / C'est une + nom + adjective

LESSON 3: Les nombres, Le singulier /le pluriel  
Du,dela,des..... Avoir, vouloir, connaitre

LESSON 4: Les possessifs, Exprimer ses gouts/opinions  
Se situer dans le temps  
La negation, Verbs faire, dire

LESSON 5: Les jours de la semaine  
Les mois, Intonation, opinion  
Les articles defines/indefinis  
Les prepositions de lieu

LESSON 6: Caracteriser quelqu'un  
Exprimer son gout/opinion  
Les demonstratives, Les mots composes

**Book Prescribed : Bienvenue en france Tome 1 Methode de francais**

## V Semester B.Com Tourism and Travel Management

### 5.4 FRONT OFFICE MANAGEMENT

#### Objectives :

1. To understand the organization of Front Office in Hotel
2. To recognize the duties and responsibilities of the Staff
3. To Understand the various functions in Front Office

**UNIT – 1** Introduction to Hotel Industry - Definition, History & Evolution of Hotel industry - Types of Hotels (Categorization of Hotel) - Organization Structure of Front Office - Lay out of the Front Office - Guest Cycle, Front Desk Equipment, Front office forms - Front office Communications & Coordination with other Departments. **10 Hours**

**UNIT – 2** Front Office Terminology, Functions, Competencies of Front Office Professional - Competencies (Smile, Grooming & Hygiene, Basic Etiquettes - Attitude, Self-Discipline, Courtesy), Room Rates & Plans, Types of Rooms, Room Rate Methodologies. **10 Hours**

**UNIT – 3** Reservation - Sources & Types, The Reservation Chart, Manual System of Reservation, Central Reservation System, Reception, Registration- Procedure, Assignment of Rooms, Modes of Payment, VIP Procedure. **10 Hours**

**UNIT – 4** Concierge Service, Limousine Service, Scanty Baggage, Left Luggage Procedure, Foreign Currency Exchange Procedure, Handling Mail, Handling Messages ,Qualities of Telephone Operator, Wake-up Call Procedure. **12 Hours**

**UNIT – 5** Front Office Cashier - Duties and Responsibilities, Records & Ledgers Maintained by the Cashier, Night Audit – Procedures, Functions, Reports, Night Shift Reception Procedure, Understanding Customer Expectation. **08 Hours**

#### Books for reference:

1. Manoj Kumar Yadav (2010), “Textbook of Hotel Front office: Management and Operations”, Aman Publishers, New Delhi.
2. Sudhir Andrews, (2005), “Hotel Front Office Training Manual”, Tata Mc. Graw Hill Publishers, New Delhi
3. Bhatnagar, S.K (2011), “Front Office Management”, Frank Brothers Co. Ltd., Daryaganj, New Delhi.
4. David, M. Allen (1983), “Accommodation and Cleaning Services”, Hutchinson Publications, London.
5. Jag Pradeep, Murari Lal, & Sons (2008), “Hotel Management”, Kanishka Publishers, New Delhi.

## V Semester B.Com Tourism and Travel Management

### 5.5 HERITAGE MANAGEMENT

#### **Objectives:**

- To provide the concept of Heritage and Heritage Management in promoting Tourism.
- To equip with skills and techniques pertaining to Heritage Management .

**UNIT –1 Indian Culture:** General Features, Sources, Components and Evolution. **08 Hours**

**UNIT – 2 What is Heritage?** Meaning and concept, Criteria for selection as heritage sites, monuments and zone by UNESCO (WHC). Types of heritage property, World famous heritage sites and monument in India and abroad. **12 Hours**

**UNIT – 3 Heritage Management:** Objectives and strategies, Protection, Conservation and Preservation, Case study of one destination, Heritage Marketing, Destination development. **8 Hours**

**UNIT – 4 National and International Organisations :** Organisations engaged in Heritage Management (UNESCO, ICOMOS, ASI, INTACH and NGOs) their role, functions and objectives. **10 Hours**

**UNIT – 5 Heritage Sites and Heritage Hotels :** UNESCO World Heritage Sites in India: Hampi and Pattadakallu. Important Karnataka Historical Places – Heritage Hotels and its Classification. Heritage Hotels in Karnataka. **12 Hours**

#### **Books for Reference:**

1. Allchin, B., Allchin, F.R. et al. (1989) Conservation of Indian Heritage, Cosmo Publishers, New Delhi.
2. New Inskip, Edward, Tourism Planning: An Integrated and Sustainable Development Approach (1991) VNR, New York
3. Ashworth, G. J. (2000), the Tourist Historic City. Retrospect and Prospect of Managing the HeritageCity, Pergamon, Oxford
4. UNESCO-IUCN (1992) Eds. Masterworks of Man and Nature, Pantoga, Australia.

## V Semester B.Com Tourism and Travel Management

### 5.6 GLOBAL TOURISM GEOGRAPHY

#### Objective:

- To understand and to be familiar with the global geography with reference to budding tourism professionals

**UNIT 1 Introduction to Geography:** Elements of Geography, Branches of Geography, Importance of Geography in Tourism, World's Climatic Zones, Latitude & Longitude **08 Hours**

**UNIT 2 IATA Areas, Code and GMT Time:** Areas, Sub Areas and Sub-Regions As per International Air Transport Organization (IATA), IATA Three Letter City Code, Two Letter Airlines and Airport Code, International Date Line, Time Zones, Greenwich Mean Time, Calculation of Local Time, Flying Time, Grounding Time, Elapsed Time, Daylight Saving Time **10 Hours**

**UNIT 3 North & South America:** Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent **10 Hours**

**UNIT 4 Europe & Africa:** Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent **10 Hours**

#### **UNIT 5 Asia & Australia:**

Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent, Case Study of USA, Brazil, UK, South Africa, China, India, Australia **12 Hours**

#### **Books for reference:**

1. Burton, R. (1995). Travel Geography. Pitman Publishing, Marlow Essex.
2. Boniface B. & Cooper, C. (2009). Worldwide Destinations: The Geography of Travel & Tourism. Oxford Butterworth Heinemann, London.
3. Hall, M (1999), Geography of Travel and Tourism, Routledge, London.
4. C. Michael Hall & Stephen J. Page (2006). The Geography of Tourism and Recreation- Environment, Place and Space. Third Edition, Routledge, London.
5. Robinson H.A. (1976), Geography of Tourism. Mac Donald & Evans Ltd,
6. Travel Information Manual, IATA, Netherlands, 2012.
7. World Atlas.



## **V Semester B.Com Tourism and Travel Management**

### **5.7 Internship Report and Viva Voce**

Each student shall select one Tourism/Hospitality organization for his/her training after completion of IV semester examination. The student shall study the Profile, organization structure and operational procedures of various departments and submit training report during V Semester. Internship Report shall be valued by Examiners of BOE for 50 Marks and the viva voce shall be conducted by the BOE for 50 marks and the marks shall be added in the V Semester. (Total marks = Report (50 marks) + Viva Voce (50 marks) = 100 Marks).

*Note :*

- 1. Travel Agency /Tour Operator – IATA Approved/ DOT Approved/Approval from Central / State Level.*
- 2. Hotels/ Resort – 3 Star / 4 Star / 5 Star Hotel.*
- 3. Event Management Company – Reputed and Leading Company*
- 4. Airport ( International / Domestic)*

## **V Semester B.Com Tourism and Travel Management**

### **ABILITY ENHANCEMENT COMPULSORY COURSE**

#### **1. TOUR GUIDING AND INTERPRETATION (40 Hours)**

##### **Objectives:**

- To Know about the scope of tour escorting as a career option.
- To understand about tour escorting by giving them a practical experience of how to practice escort in real life situations.
- To orient the learners to the nitty-gritty of this profession and to deliver the key skills.

**UNIT 1 Tour Guiding:** Introduction to tour guiding and tour escorting, the difference between tour guiding and tour escorting, the role of a tour guide; Tour guiding in India; Characteristics of a tour guide, steps to becoming a tour guide; Presenting yourself; making sense of cultural differences.

**UNIT 2 Guiding Techniques:** Understanding the dynamics of tour guiding, practical tips, mechanics of tour guiding; tools of the trade.

**UNIT 3 Practical Guiding:** Guiding at a monument, guiding at a religious site, guiding at a museum, guiding on an archaeological site, guiding on a nature walk, guiding on walking tours, guiding on a coach, designing and conducting heritage walks.

**UNIT 4 Situation Handling:** Handling difficult tourists, handling questions, handling emergencies, searching for information, responsible guiding; designing and conducting heritage walks.

**UNIT 5 Managing Guiding Business:** How to plan an itinerary, partners in business, setting up a tour guiding business, Code of Conduct for tour guides in India (MoT).

##### **Books for Reference:**

1. Chowdhary, Nimit (2013). Handbook for Tour Guides. New Delhi: Matrix Publishers. (L)
2. Mitchell, G.E. (2005). How to Start a Tour Guiding Business. Charleston: The GEM Group Ltd.
3. Pond, K.L. (1993). The Professional Guide. New York: Van Nostrand Reinhold. (L)

## V Semester B.Com Tourism and Travel Management

### ABILITY ENHANCEMENT COMPULSORY COURSE

#### 2. BASIC AIR FARE AND TICKETING ( 40 Hours)

##### Objectives:

- To know about basic aviation geography.
- To understand the airline touring, airfare construction and handling ticketing.

**UNIT 1 Introduction to the airline industry.** Important international conventions: Warsaw convention, Bermuda convention and Chicago convention. Freedoms of air. IATA Traffic conference areas and sub-areas.

**Management of airlines:** types of airlines; airlines personnel and revenue earning; airport management. Latest trends in aviation in India. Problems and prospects of Indian aviation industry.

**UNIT 2 Familiarisation with OAG:** 3 letters city code and airport code, airline designated code, minimum connecting time, global indicator; familiarisation with air tariff; currency regulation, NUC conversion factors, general rules; IATA bill settlement plan.

**UNIT 3 Planning itinerary by air:** itinerary terms, journeys, fares, country and currency codes, fares and fees; introduction to fare construction, international mileage and routing systems, mileage principles, fare construction with extra mileage allowance (EMA), extra mileage surcharge (EMS).

**UNIT 4 Fare calculation:** higher intermediary points (HIP); circle trip minimum checks (CTM); backhaul minimum check (BHC), add-ons, general limitations on indirect travel, special fares.

**UNIT 5 Documentation:** Travel information manual, passport, visa, currency regulations, customs regulations, health regulations, immigration formalities at the airport for inbound and outbound tourist.

##### **Books for Reference :**

1. Gupta, S.K. (2007). International Airfare and Ticketing- Methods and Techniques. New Delhi: UDH Publishers and Distributors (P) Ltd.
2. Davidoff, D.S. and Davidoff, P.G. (1995). Air Fares and Ticketing. New York: Prentice Hall.
3. Foster, Dennis L. (2010). Reservations and Ticketing with Sabre. London: CreateSpace.
4. Air Traffic Manuals.
5. IATA Manuals.

## V Semester B.Com Tourism and Travel Management

### ABILITY ENHANCEMENT COMPULSORY COURSE

#### 3.YOGA AND YOGIC PRACTICES (40 Hours)

##### Objective :

- To understand the facets of Yoga as a tourism resource.
- To practice Yoga as unique path to health, happiness and spiritual well-being.

**UNIT 1 Origin of Yoga:** History and Development of Yoga; Etymology and Definitions, Misconceptions, Aim and Objectives of Yoga, True Nature and Principles of Yoga

**UNIT 2 Applications of Yoga:** Yoga & Wellness • Yoga as tourism resource • Yoga for Stress Management: • Yoga for Personality Development.

**UNIT 3 Theory & Practice:** Suryanamaskar (12 Steps with their mantra) **Asanas** (yogic postures)  
**Standing Postures;** Hastapadasana, Ardhashakrasana, Trikonasana, Parivritta trikonasana, Parsvakonasana, Veersana,

**Sitting postures;** Paschimottanasana, Suptavajrasana, Ardhamatsyendrasana, Vakrasana, Marichasana, Merudandasana, Akarna dhanurasana, Gumukhasana,

**Prone postures;** Bhujangasana, Salabhasana, Dhanurasana, Urdhvamukhosvanasana, Makarasana,

**Supine postures;** Halasana, Chakrasana, Sarvangasana, Matsyasana, Shavasana, Setubandhasana, Balancing postures; Vrikshasana, Garudasana, Namaskarasana,

**UNIT 4 Theory & Practice: Pranayama** Breath awareness, Sectional breathing, Nadishuddhi, Bhastrika, Ujjai, Cooling pranayama (Sitali, Sitkari and Sadanta), Bhramari, Pranayama (with Antar & Bahya Kumbhaka).

**UNIT 5 Theory & Practice: Shatkriyas:** Dhauti (Kunjal), Neti (Sutra and Jala), Kapalbhati, Agnisara, Nauli. Theory and Practice of Mudras and Bandhas.

##### Books for reference:

1. NCERT (2006) Yoga – A Healthy Way of Living
2. B. K. S. Iyengar (2016) Light on Life: The Yoga Journey to Wholeness, Inner Peace, and Ultimate Freedom B. K. S. Iyengar Holtzbrinck Publishers
3. M L Gharote & S K Ganguly(2001), Teaching method for yogic Practices, Kaivalyadhama Publications.

## **VI Semester B.Com Tourism and Travel Management**

### **6.1 INCOME TAX-II**

**Objective:** The objective of this course is to make the students to understand the computation of taxable Income and tax liability of different types of Assesseees

#### **UNIT 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION 16 hours.**

Meaning and Definition of Business Profession Vocation, Expenses Expressly Allowed – Allowable Losses, Expenses Expressly Disallowed, Expenses Allowed on payments basis- Problems on Business relating to Sole trader and Problems of Profession relating to Chartered Accountant, Advocate and Medical practitioners

#### **UNIT 2: CAPITAL GAINS 12 hours.**

Basis of charge ,Capital Assets ,Transfer of Capital Assets ,Computation of capital gains, Exemptions U/S 54, 54B, 54D, 54EC, 54F, problems on capital gains.

#### **UNIT 3: INCOME FROM OTHER SOURCES. 10 hours.**

Incomes taxable under this head, securities, types of securities -Rules for grossing up ,Ex- interest securities Cum-interest securities , Bond washing transactions- problems on income from other sources.

#### **UNIT4: SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME: 8 hours.**

Provisions for set-off and carry forward of losses (theory and simple problems). Deductions U/S 80C, 80CC, 80CCD, 80D, 80E, 80G, 80GG, 80GGA, 80U only.- simple problems on 80G only

#### **UNIT5: INCOME TAX AUTHORITIES AND ASSESSMENT OF INDIVIDUALS: 10 hours**

Powers and functions of CBDT, CIT, and AO, Assessment, Types of Assessment , Computation of total income and Tax liability of an Individuals (problems in case of Income from salary and HP – computed income may be given).

#### **BUSINESS LAB ACTIVITIES**

1. Preparation of Form 16.
2. Prepare table of cost inflation Index.
3. Composition and structure of CBDT
4. Prepare Different type of ITR -1, 2, 3, 4
5. Develop E-content for tax avoidance and tax evasion concepts

**BOOKS FOR REFERENCE:**

1. Dr. Vinod K. Singhania: Direct Taxes- Law and Practice, Taxamann publication.
2. B B LAL : Direct Taxes. Konark Publishers (p) ltd.
3. Dinakar pagare; Law and Practice of Income Tax . Sultan chand and sons.
4. Gaur and Narang; Income Tax , Kalyani publishers.
5. Dr. H.C. Mehrothra; Income Tax . Sahitya Bhavan publications.
6. B G Bhaskar et., al., Income tax –II VBH

## **VI Semester B.Com Tourism and Travel Management**

### **6.2 MANAGEMENT ACCOUNTING**

#### **OBJECTIVE**

The objective of this Course is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

#### **UNIT 1: ANALYSIS OF FINANCIAL STATEMENTS (12hrs)**

MANAGEMENT ACCOUNTING: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

ANALYSIS OF FINANCIAL STATEMENTS: Types of Analysis – Methods of Financial Analysis – Comparative Statements – Common Size Statements – Trend Analysis – Problems.

#### **UNIT 2: RATIO ANALYSIS (14hrs)**

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

#### **UNIT 3: FUND FLOW ANALYSIS (10hrs)**

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement— Procedure of Fund Flow Statement – Statement of Changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds – Problems

#### **UNIT 4: CASH FLOW ANALYSIS (14hrs)**

Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Indirect Method Only).

#### **UNIT 5: MANAGEMENT REPORTING (6hrs)**

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

### **BUSINESS LAB ACTIVITIES**

1. Collection of financial statements of any one organization for two years and preparing
2. comparative statements
3. Collection of financial statements of any two organization for two years and prepare a common Size Statements
4. Collect statements of an Organization and Calculate Important Accounting Ratio's
5. Draft a report on any crisis in an organization

### **BOOKS FOR REFERENCE**

1. M N Arora- Management accounting HPH
2. Sharma Shasi K Gupta- Management Accounting-KP
3. Dr. S.N. Maheswari , Management Accounting
4. Sexana, Management Accounting
5. J.Made Gowda - Management Accounting
6. Muniraju and Ramachandra Management Accounting HPH
7. R. G Saha and Gurumurthy et., al., Management Accounting VBH



## VI Semester B.Com Tourism and Travel Management

### 6.3 FOREIGN LANGUAGE SKILLS – II ( FRENCH)

#### OBJECTIVES:

- To provide the concept of International language - French at Elementary level -2.
- To equip with basic grammar, written and spoken French at Elementary level - 2.

**Level – II, 60 Hours**

LESSON 7:	Argumenter avec des mots simples Verb+nom, Verb+infinitive, Oui/si/non/moi aussi / moi, non plus Loisir/activites
LESSON 8:	Se situer dans le temps Demander et donner l'heure, Interagir tu/vous L'infinitif, les pronoms complements
LESSON 9:	Exprimer un jugement Les dialogues, communication Les phrases en bon ordre, Environements
LESSON 10:	Les verbes de I,II,III groups Futur proche, passé recent, Conditionnel present - vouloir Futur Simple
LESSON 11:	Les verbs auxiliaires etre/avoir Pour present, futur,Imperatif La cuisine Francaise, Preparer la nourriture
LESSON 12:	Une journee – les parents Stage. Judgement/opinion Les prepositions de lieu , Interagir-tu/vous
LESSON 13:	Sport. Le pronom `on`, Les pronoms relatives `que`/qui Informations culturelles Dialogues . Redaction de texts Verbes d'action

**Book Prescribed : Bienvenue en france Tome 1 Methode de francais**

## VI Semester B.Com Tourism and Travel Management

### 6.4 HOUSEKEEPING MANAGEMENT

#### Objectives:

1. To understand the importance & various roles of Housekeeper
2. To know the preparation of Room Report
3. To develop the skill of preparing the Checklist and Maintenance Requirements

**UNIT – 1** Introduction about House Keeping Department in the Hotel and Catering Industry - Importance of House Keeping Department, Organization Chart of House Keeping department and Hotel Industry - Non Commercial Establishment and other Domestic Sectors – The Layout of House Keeping Department. **08 Hours**

**UNIT – 2** The Staffing of the Department - Job Description - Job Specification of the House Keeping Personnels - Aims and Attributes of House Keeper - Co-ordination with other Departments, Qualities of House Keeping Staff. **12 Hours**

**UNIT – 3** Linen & Laundry - Linen type & sizes, Laundering procedure – linen & guest laundry, Linen room layout & record. Procedures to be followed on - Rooms and Floors - Routine Methods of work Knowledge of Rooms - Guest Floors - Maids Cart - Room Report - Room Cleaning. **12 Hours**

**UNIT – 4** Cleaning Equipment and Agents – Routine Methods of Work – Contracts - Room Status Report and Room Assignments – Inspection - Types of Room Cleaning Services - Budgeting and Buying. **15 Hours**

**UNIT – 5** Lost and Found Procedure - Maids Report - House Keepers Report - Handover Records – Guests Special Request Register - Records of Special Cleaning - Attendance Record, Stock Record, Pest Control. **10 Hours**

#### Books for Reference:

1. Sudhir Andrew., (2008), “Hotel, Housekeeping Training Manuel”, Tata Mc. Graw Hill Ltd., New Delhi.
2. Joan Brown, (1998), “Hotel, Hostel, Hospital Housekeeping”, ELTS Publishers (Book Power)
2. Medelin Schneider, and Georgenta, (1998), “The Professional Housekeeper”, JohnWiley and Sons Ltd., United States

## VI Semester B.Com Tourism and Travel Management

### 6.5 MUSEOLOGY AND CONSERVATION

#### Objectives:

- To provide the concept of Museology and Conservation related to promotion of Tourism.
- To equip with laws, acts, practices and policies related to Museology and Conservation

**UNIT – 1 Introduction to Museology :** Definition of Museum, History of Museum, History of Museum in Indian Context, History of Museums in Karnataka. **08 Hours**

**UNIT – 2 Museum Architecture :** Planning a Museum – old Building – new building, Components of a good building for a Museum, Museum Buildings, Main requirements of a Museum. Kinds of Museum, List of Museum in India( in Numbers), Museum Functions. Security and Storage in Museum. **10 Hours**

**UNIT – 3 Museum Administration:** Staff, Personnel Management, Financial Management, E-Governance. Museum Education and Research, Museum Publication. Museum Studies and Public Relations. **08 Hours**

**UNIT – 4 Museum Conservation:** Methods and Techniques, Packing and Transportation of Museum Objects, Museum Related Organisations – International and National. Museum Library, Reproduction of Museum Objects. Museum Legislative Measures. **10 Hours**

**UNIT – 5 Museums and Tourism :** Museums in the promotion of Tourism, Museum Problems, Museum Marketing. Study of Selected Museums of India ( Chatrapathi Shivaji Museum, Mumbai,National Museum, Delhi, Government Museum, Chennai, Visveswaraya Industrial and Technological Museum, Bangalore, Salarjung Museum, Hyderabad, Indian Museum, Kolkata, Vicoria Memorial Hall, Kolkatta, Manipur State Museum, Museum of Mankind, Bhopal) **15 Hours**

#### Books for References:

1. Alexander E.P. 1979 :Museums in Motion : An Introduction to History and Function of Museums. Nashville.
2. Alexander , E.P.(ed.) 1995 : Museum Masters: Their Museums and their influence, New Delhi
3. Ambrose, T. :Museum Basics, ICOM, London & NewYork. & C. Paine, 1993
4. Belcher, M. 1991 :Exhibition in Museums Washington D.C.
5. Brawne, M. 1965. : The New Museum : Architecture and Display. New York.

## VI Semester B.Com Tourism and Travel Management

### 6.6 MICE TOURISM

#### Objectives:

- To acquire an understanding of the role and purpose(s) of special events.
- To acquire an understanding of the techniques and strategies required to plan successful special events.
- To acquire the knowledge and competencies required to promote, implement and conduct special events.
- To acquire the knowledge and competencies required to assess the quality and success of special events.

#### UNIT 1 Conceptual foundations of events:

Major characteristics, Five C's of event management- Conceptualization, Costing, Canvassing, Customization, Carrying out; Advantages of events- to the organiser, event planner, participants, economy and society; Broad classification of Events. **12 Hours**

**UNIT 2 Introduction to MICE:** Evolution of MICE industry; Components of MICE; Economic and social significance of MICE; Introduction to professional meeting planning- definition, types and roles; associate, corporate & independent meeting planners; TA's and TO's as meeting planner; Convention Visitor Bureaus (CVB) - functions, structure and sources of funding. **15 Hours**

**UNIT 3 Events venues:** Concept and types; Conference venues- facilities, check-in and check-out procedures, requirements; conference room layouts; Convention manager; inter-related venues; project planning and development. Introduction to conference facilities in India. Role and functions of ICPB and ICCA. **12 Hours**

**UNIT 4 Trade shows and exhibitions/expositions:** types of shows, benefits of exhibitions, participant decision-making process. Contract negotiations – principles; negotiation with hotels, airlines and ground handlers. **10 Hours**

**UNIT 5 Incentive tours:** Characteristics, its organising and special requirements. Latest meeting technologies - Video conferencing and Information Communication Technology (ICT). Factors including ICT affecting future of events business. **08 Hours**

#### Books for reference:

1. Fenich, G.G. (2005). Meetings, Expositions, Events and Conventions- An Introduction to the Industry. New Delhi: Pearson/Prentice Hall. (L)
2. Montgomery, R.J. and Strick, S.K. (1995). Meetings Conventions and Expositions- An Introduction to the Industry. New York: Van Nostrand Reinhold. (L)
3. Weirich, M.L. (1992). Meetings and Conventions Management. New York: Delmar Publishers Inc. (L)

## **VI Semester B.Com Tourism and Travel Management**

### **6.7 Project Report and Viva Voce**

Each student is required to select a problem based on research relating to travel/tourism/hospitality and allied sectors during V/VI semester and the same shall be approved by Chairman –BOE of B.Com TTM. The student will have Faculty guide under whom the student is expected to work. The student will formulate the research problem and work on it (Collect, Analyze and Interpret the data) during V/VI semester and prepare a Project Report and submit the same at the end of the VI semester(Before Commencement of the Theory Examinations). The project report should be minimum of 60 pages and maximum up to 100 pages.

The report shall be valued for 50 Marks by the BOE- B.Com TTM and VIVA-VOCE shall be conducted for 50 marks by the BOE members – B.Com TTM.

## VI Semester B.Com Tourism and Travel Management

### ABILITY ENHANCEMENT COMPULSORY COURSE

#### 1. TOUR LEADERSHIP AND MANAGEMENT ( 40 Hours)

##### **Objective:**

- To Know about the scope of tour escorting as a career option.
- To understand about tour escorting by giving them a practical experience of how to practice escort in real life situations.
- To orient the learners to the nitty-gritty of this profession and to deliver the key skills.

**UNIT 1 Tour Leadership:** Introduction to tour leadership, Importance of a tour manager, Characteristics of tour escorting profession, the difference between tour escorting and tour guiding, Advantages and disadvantages of choosing tour escorting as a profession. Tour management in India and abroad, Skills and competencies required to be a tour manager, Challenges faced by a tour manager.

**UNIT 2 Pre-trip Duties / Preparation:** Understanding group profile, trip details, checklist at the point of departure - Familiarisation with a destination - Liaison with local suppliers - Pre-tour documentation: Tour Leader's File - Travel Essentials for a tour manager

**UNIT 3 On-tour responsibilities of a tour manager:** Responsibilities at the Airport: Meet & Greet; Airport Check-In Procedures, Customs and Immigration; Group Clearance - Luggage Responsibilities at the hotel: Check In, Check out, Rooming List, Meal requests, Making arrangements Responsibilities during sight-seeing tours On-Tour Operation / Conduct: Organising Commentary- Commentary / Storytelling; Destination Briefing, Time Schedule; Points of Interests; Getting a "Mental Picture" of Routing & Landmarks

**UNIT 4 Responsibilities on coach:** Seat Allotment, Time management, Entertainment, Creating rapport within the group. **Other responsibilities:** The Professional Daily Briefing, Taking care of logistics: Dine Around, Shopping, Safety of guests, Arrival preparations: Briefing instructions and Reconfirming Flights; Tour Conclusion and feedback

**UNIT 5 Group management:** Group control and Setting Limits, Handling difficult tourists, Communication Skills; Typical Day-to-Day Problems; Listening Skills; Conflict Resolution; Keeping your Cool; Creativity; Tips to keep the group happy; Ethical and Professional Considerations, Tools of the trade for the tour manager, Understanding cross-cultural differences

**Situation Handling:** Handling emergency situations, awkward tourists, grievances

**Books for Reference:** 1. Chowdhary, Nimit (2013). Handbook for Tour Guides. New Delhi: Matrix Publishers. (L) 2. Mitchell, G.E. (2005). How to Start a Tour Guiding Business. Charleston: The GEM Group Ltd. 3. Pond, K.L. (1993). The Professional Guide. New York: Van Nostrand Reinhold. (L)

## **VI Semester B.Com Tourism and Travel Management**

### **ABILITY ENHANCEMENT COMPULSORY COURSE**

#### **2. EVENT LOGISTICS (40 Hours)**

##### **Objectives :**

- To understand the techniques and strategies required to plan an event.
- To understand the technical aspects of event logistics.
- To identify and develop event resources.

**UNIT 1 Event Staffing:** Forming event team, recruitment and selection, training of staff and volunteers, staff briefing, event rehearsal.

**Event networks & supply chain:** Importance, handling vendors & service contractors, negotiating with vendors & service contractors. Bidding for events

**UNIT 2 Event Venues and physical settings.** Determinants of site and venue selection. Types of venues. Site Inspection, Site layout and plans. Seating Plans. Protocol and VIP services, Event venue signage. Event Technology: LED displays, e-podiums, e-posters, webinar, Virtual Reality, Gamification, Apps, i-beacons, Near Field Communication, Cloud Computing

**UNIT 3 Event Registration:** Importance and process; pre-registration – Introduction, benefits and methods. Onsite registration - the concurrence of participant list with master file, Registration layout, payments, distribution of kits and badges etc.

**Events planning checklists:** Determinants and importance. Types

**UNIT 4 F&B services:** Importance; major considerations- audience, price/cost, type and duration of the event, changing approaches (hygiene, vegetarianism, environment etc.); types of food functions; food plan; control plan. Beverage services- common practices and emerging trends; beverage control functions.

**UNIT 5 Events Theme:** Color, Décor, Focal Points, Fabrics, Furnishing, Lighting, Audio-visual.

**Event Logistics:** Security, Transport, Parking, Accommodation, Special needs and disabled requirements

##### **Books for reference:**

1. Robinson, P., Wale, D. & Dickson, G. (2010). Events Management 'Ed'. London: CABI
2. Shone, A. and Parry, B. (2008). Successful Event management (2e). Canada: Cengage learning
3. Silvers, J. R. (2012). Professional Event Coordinator (2e). Wiley
4. Wagen, L.V.D. and Carlos, B.R. (2008). Event Management. Delhi: Dorling Kindersley Pvt. Ltd.

## **VI Semester B.Com Tourism and Travel Management**

### **ABILITY ENHANCEMENT COMPULSORY COURSE**

#### **3. MANAGEMENT OF ADVENTURE TOUR OPERATIONS (40 Hours)**

##### **Objective:**

- To know the risks involved at the destination as well as with the type of adventure tour activity undertaken.
- To plan the adventure tour keeping in mind the risk, legalities, equipment, food, documentation etc. to the learners

**UNIT 1 Managing Adventure Tours:** Major terms used in adventure activities (land, water and air). Illness, Injuries and First Aid (Hypothermia, Frost Bite, Altitude Illness, Snow Blindness etc). National and International Organisations (ATTA, UIAA, IMF, ATOAI, PADI, WPGA etc), its code of conduct.

**UNIT 2 Planning Adventure tourism Activities:** Itinerary planning considerations for different durations (land, water and air); planning for safety and emergencies. Permits (ILP, PAP and RAP) and permits to climb Himalaya in India and Nepal. Season for climbing Himalaya. Highest mountain peaks of seven continents.

**UNIT 3 Group management:** Preparing navigation routes, attitude of the State authorities, community tourists and other stakeholders, the natural history of destination- ecology, climate, fauna and flora, landform features.

**UNIT 4 Food Plan:** Menu and nutrition considerations; hygiene, trail food preparation; kitchen food preparation; packaging; presentation; and hygienic sanitation.

**UNIT 5 Legal Liability and Risk Management:** Legal liability concepts; owner and director liability; guide and leader liability; risk assessment and control; risk mitigation; risk financing and insurance.

##### **Books for reference:**

1. Malik, S.S. (1997). Adventure Tourism, New Delhi: Rahul Publishing.
2. Negi, J. (2001). Adventure Tourism and Sports-Part- I & II, New Delhi: Kanishka Publishers.
3. New Som, D., Moore, S.A., Dowling, R.K. (2004), Natural Area Tourism, New Delhi: Viva Books.
4. Buckley, Ralf (2006). Adventure Tourism, CABI International.