



# St. Claret College

Affiliated to Bangalore University | A Claretian Missionary Institution

NURTURING VALUES AND EXCELLENCE

## DEPARTMENT OF COMMERCE - TRAVEL AND TOURISM MANAGEMENT

### I SEMESTER B.COM TT

### FINANCIAL ACCOUNTING

<b>Outcomes: Students will be able to</b>
<b>CO1:</b> Understand the basic concepts of accounting.
<b>CO2:</b> Apply how to convert single entry to double entry.
<b>CO3:</b> Explain the concept of the hire purchase system and computation of interest, cash price.
<b>CO4:</b> Explain the application of royalty and procedure for preparing a royalty table and royalty accounts.
<b>CO5:</b> Application of sale of partnership into limited company.

### INDIAN FINANCIAL SYSTEM

<b>Outcomes: Students will be able to</b>
<b>CO1:</b> Understand the different aspects of the Financial System, such as Financial Markets, Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market
<b>CO2:</b> Understand the objectives & functions of Banking and Non-Banking Financial Institutions. Such as IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds
<b>CO3:</b> Understand the functions and investment policies of commercial banks in India.
<b>CO4:</b> Understand the role, objectives, and functions of RBI and SEBI
<b>CO5:</b> Understand the meaning, features, and importance of financial services such as factoring, leasing, venture capital, Consumer finance – housing & vehicle finance.



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## MARKETING AND SERVICES MANAGEMENT

**Outcomes:** Students will be able to

**CO1:** Understand the concept of Marketing, approaches, function, and Trends in e-Marketing Marketing

**CO2:** Explain the meaning of marketing environment, market segmentation, consumer behavior, and factors influencing consumer Behavior

**CO3:** Describe marketing Mix, Product, Pricing, Physical Distribution, Promotion, and personal selling

**CO4:** Explain the meaning of service, characteristics, classification, and growth of the service sector in India.

**CO5:** Describe Tourism and Travel Service concept, meaning, nature, and significance of marketing

## TOURISM BUSINESS

**Outcomes:** Students will be able to

**CO1: Describe** the Importance and evolution of tourism with its basic components, the positive and negative impact of tourism, types of tourism.

**CO2: Explain** Different tourist destinations and the world's heritage sites of India.

**CO3: Explain** the different modes of transportation services in the tourism industry and its reservation system.

**CO4: Explain** in detail about different types of accommodation, and brief about its Managerial function responsibilities of various departments.

**CO5: Evaluate** the role of the public in the private sector in tourism development and understand the Karnataka tourism policies



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## II SEMESTER B.COM TT

### ADVANCED FINANCIAL ACCOUNTING

**Outcomes:** Students will be able to

**CO1:** Compute the actual loss incurred by the business due to a fire accident and calculate the amount of claim.

**CO2:** Compute the profit and or loss in case of a consignment of goods for consignor and consignee.

**CO3:** Compute the profit and or loss of joint venture by using two different methods.

**CO4:** Compute the profit and loss of dependent Branch in the books of head office under cost price and invoice price.

**CO5:** Computation of departmental profit and loss of an organization in columnar form.

### RETAIL MANAGEMENT

**Outcomes:** Students will be able to

**CO1:** Describe In detail various functions and types of retail business.

**CO2:** Explain consumer behavior and its implementation in the retail business.

**CO3:** Explain the retail operations the different factors.

**CO4:** Explain in detail about Retail marketing MIX and its various elements.

**CO5:** Describe the various impact of information Technology in retailing and use of EDL, RFID, legal, social and Ethical issues in Retailing.



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## TOURISM PRODUCT

<b>Outcomes:</b> Students will be able to
<b>CO1:</b> Describe the Importance of tourism and understand its basic components.
<b>CO2:</b> Explain the geographical resources of India.
<b>CO3:</b> Explain the different modes of transportation services in the tourism industry and its reservation system
<b>CO4:</b> Explain in detail about different types of socio-cultural products.
<b>CO5:</b> Describe the Various art and architecture of India.
<b>CO6:</b> Explain in detail emerging trends in tourism

## QUANTITATIVE ANALYSIS FOR BUSINESS DECISION-I

<b>OUTCOMES:</b> Students will be able to
<b>CO1:</b> To familiarize the concepts of statistics, its functions, scope, and limitations
<b>CO2:</b> Acquaint the methods of collection, classification, and tabulation of data
<b>CO3:</b> To Calculate the measures of central tendency and represent them in the form of graphs
<b>CO4:</b> They get a practical exposure on calculations of Measures of dispersion and skewness using formula
<b>CO5:</b> Will know the procedure to Construct Index numbers and application of Reversibility tests



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## III SEMESTER B.COM TT

### CORPORATE ACCOUNTING

**OUTCOMES:** Students will be able to

**CO1:** To familiarize the basic concepts of underwriting and analysis of net liability and gross liability.

**CO2:** To acquaint the methods of Computing Profit before the incorporation of companies

**CO3:** To gain knowledge on Goodwill by applying various methods of valuation of Goodwill.

**CO4:** They develop an understanding of the redemption of shares and debentures and their types.

**CO5:** They get exposure in preparing the company final accounts as per the New schedule of companies Act 2013

## FINANCIAL MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Explain the importance of financial management its objectives and steps involved in financial planning

**CO2:** Explain the concept of the time value of time through various techniques

**CO3:** Analysis of earnings per share and computing the optimum capital structure

**CO4:** Evaluate the investing and dividend decisions through various capital budgeting techniques

**CO5:** Summarizing the significance of working capital management



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## TRAVEL AGENCY TOUR OPERATOR & ORGANISATION

**Outcomes:** Students will be able to

**CO1:** Describe in detail the Travel agency and its importance.

**CO2:** Explain in detail the types of travel agencies and tour operators and their various components.

**CO3:** Explain in detail about the various package tour.

**CO4:** Discuss in detail about the visa, passport, and procedures.

**CO5:** Discuss in detail the tourism organizations.

## QUANTITATIVE ANALYSIS FOR BUSINESS DECISION-II

**OUTCOMES:** Students will be able to:

**CO1:** Calculate Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation, and Regression.

**CO2:** Calculate Trend values and representation on a graph.

**CO3:** Extrapolate and Interpolate missing values using binomial expansion and Newton's advancing difference method.

**CO4:** Explain terminologies in sampling, types of sampling distributions, and calculate the sample size.

**CO5:** Explain basic concepts of probability & application of additional theorem.



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## **PUBLIC RELATIONS AND CORPORATE COMMUNICATION**

**OUTCOMES:** Students will be able to

**CO1:** Understand different types of attitudes and measures to overcome negative attitudes.

**CO2:** Understand how to set goals based on SMART goals and how to manage time.

**CO3:** Summarize the process of communication, body language, presentation skills, and preparing for interviews.

**CO4:** Summarize the process of communication, body language, presentation skills, and preparing for interviews.

**CO5:** Describe Career Planning.

## **IV SEMESTER B.COM TT**

### **ADVANCED CORPORATE ACCOUNTING**

**OUTCOMES:** Students will be able to

**CO1:** List out the legal provisions connected to Redemption of Preference shares and carry out the process of Redemption of Preference shares.

**CO2:** Explain the procedure of Mergers and Acquisitions of Companies, Differentiate between Mergers and acquisitions. Calculate Purchase Consideration and Carry out the accounting procedure.

**CO3:** Describe the reasons for Internal Reconstruction of a Co., and carry out the process of internal reconstruction

**CO4:** List the order of payment in case of Liquidation of a co., Calculate Liquidator's Remuneration and Prepare Liquidator's final statement of accounts

**CO5:** Understand the recent developments in accounting and describe various Indian Accounting Standards



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## COST ACCOUNTING

**OUTCOMES:** Students will be able to

**CO1:** Understand the different aspects of cost and compute cost elements by preparing a cost sheet

**CO2:** Compute the different levels of material including LIFO, FIFO, and EOQ.

**CO3:** Compute remuneration payable to employees by using different methods

**CO4:** Computation of the allocation and absorption cost to departments wise to find out the profit of each department

**CO5:** Preparation of reconciliation statements to find out the reasons for differences between them

## E-BUSINESS AND ACCOUNTING

**OUTCOMES:** Students will be able to

**CO1:** Explain the E-business models and emerging trends in E-commerce

**CO2:** Summarize the hardware and software requirements for E-Business

**CO3:** Describe the tally menu options, features, and procedures to create a company

**CO4:** Create groups, ledgers, and vouchers with the accounting software tally

**CO5:** Summarize the path of generating the basic reports, financial statements, accounting books, and registers in tally.





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## PRINCIPLES OF EVENT MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Understand the concept and importance of Event Management.

**CO2:** Understand the general and legal policies and procedures for conducting an Event.

**CO3:** Design the Plan for Conducting an Event, Prepare the budget and describe the roles and responsibilities of event managers.

**CO4:** Explain the role of public relations and media in connection with event management

**CO5:** Design a blueprint, budget and describe the need for safety of guests, participants, and need for entertainment in corporate events

## TOURISM MARKETING

**Outcomes:** Students will be able to

**CO1:** Describe in detail the marketing Concept and its importance.

**CO2:** Explain in detail tourism marketing and its various components

**CO3:** Explain in detail about the marketing research, types of research, and various elements of tourism

**CO4:** Discuss in detail the different marketing strategies



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## V SEMESTER B.COM TT

### COSTING METHODS

<b>OUTCOMES:</b> Students will be able to:
<b>CO1:</b> Understand the importance of different costing methods.
<b>CO2:</b> Apply the different methods of job costing and calculation of EBQ
<b>CO3:</b> Explain the concept of process costing and computation of cost as per the process
<b>CO4:</b> Explain the application of Contract costing and procedure of computing cost as per each contract.
<b>CO5:</b> Application of operating costing in different service sectors

### ENTREPRENEURSHIP DEVELOPMENT

<b>OUTCOMES:</b> Students will be able to
<b>CO1:</b> Importance of entrepreneur and factors influencing entrepreneurship and also to understand the contribution of women entrepreneur in creating awareness among the youngsters
<b>CO2:</b> Understand the role of SSI in the development of the Indian economy and formulation of policies and problems faced by SSI
<b>CO3:</b> Analyse the business opportunities, alternatives, and assessment of potential market
<b>CO4:</b> Understand the business plan and its aspects concerning common pitfalls to be avoided in the preparation of a business plan
<b>CO5:</b> Understand financial assessment through private and public banks.
<b>CO6:</b> Understand meaning and definition of sick industry and preventive and remedial measures for sick industry



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## INTERNATIONAL FINANCIAL REPORTING STANDARDS

**OUTCOMES:** Students will be able to

**CO1:** To understand IFRS, its merits, limitations, benefits, and IFRS standards.

**CO2:** To understand and calculate the value of assets and liability.

**CO3:** To understand the statement of financial position, comprehensive income statements, statement of changes in Equity.

**CO4:** To understand the procedure for preparation of consolidated financial statement and also the treatment of pre-acquisition profit, goodwill, and non-controlling interest.

**CO5:** To understand the concepts of related party disclosure, earning per share, Interim financial.

## INCOME TAX-I

**OUTCOMES:** Students will be able to

**CO1:** Explain the various basic concepts of income tax, legal framework, history of Indian income tax and scheme of taxation, income tax authorities, and their powers and functions

**CO2:** Understand the various exempted incomes U/S 10 available to individual assesses.

**CO3:** Evaluate the residential status of an individual and computation of gross total income based on the incidence.

**CO4:** Analyse and Compute gratuity, pension, leave salary, profit in lieu of salary, and taxable income from salary

**CO5:** Evaluate the taxable income from house property.



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## ADVANCED ACCOUNTING

**OUTCOMES:** Students will be able to

**CO1:** To familiarize the various schedules of preparing final accounts of banking company accounts.

**CO2:** To familiarize the various schedules of preparing final accounts of life insurance and general insurance company accounts.

**CO3:** Understand the importance of different methods of inflation accounting.

**CO4:** To understand the concept of preparing farm accounting.

**CO5:** To gain knowledge on investment accounting and the procedure of calculation of interest.

## GOODS AND SERVICE TAX

**OUTCOMES:** Students will be able to

**CO1:** To understand the GST, benefits of GST, and different types of GST

**CO2:** To understand different laws governing GST, CGST, SGST, IGST

**CO3:** To understand the procedure and levy of SGST, CGST, IGST and determine the input tax credit

**CO4:** To calculate and determine the tax liability under GST

**CO5:** To understand the GST Ecosystem, network, and structure



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## INTERNATIONAL FINANCIAL MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Understand the objectives of financial markets and institution's

**CO2:** Apply their practical skills in determining the working capital and funding strategies of the firms

**CO3:** Identify various investment appraisal techniques and various sources of funds available

**CO4:** Summarize various sources of funds, relative cost estimations, and capital structure theories

**CO5:** Analyse various models for business and financial valuation

**CO6:** Describe various types of risk, causes of exchange rate differences, and hedging techniques

## LIFE AND GENERAL INSURANCE

**OUTCOMES:** Students will be able to

**CO1:** Understand the Principles of Life Insurance and different products of Life insurance.

**CO2:** Clarify the Indian Contract Act and the Insurance Act

**CO3:** Understand the concept of Claim management, claim settlement, and Reinsurance principles.

**CO4:** Understand the principle of general insurance, types of general insurance products and clauses and covers under the general insurance

**CO5:** Understand the history of the insurance industry including pre-nationalisation and post nationalisation



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## INTERNATIONAL BANKING AND FOREX MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Explain the functions and financing of foreign trade and the concept of an international payment system.

**CO2:** Describe the types of international capital market and flow of funds across the borders

**CO3:** Explain the role of international financing and comment on the assets and liability management of foreign banks.

**CO4:** Explain the elements, Importance, evolution of the exchange rate system and determine the exchange rates and theories.

**CO5:** Explain the objectives, types of foreign exchange, explain the role of RBI in the settlement of the foreign exchange problem in India.

## VI SEMESTER B.COM TT

### BUSINESS REGULATION

**OUTCOMES:** Students will be able to:

**CO1:** Understand the concept of Business Law and its Scope

**CO2:** Exemplify the essentials of a contract and essentials sale of goods act.

**CO3:** Understand the features of the competition act and the consumer protection act and the rights and duties of consumers and sellers.

**CO4:** Instantiate the procedure to register a patent. Understand the importance of Foreign Exchange Management terms and features.

**CO5:** Understand the rules and power of the Government in protecting the environment from pollution



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## INCOME TAX-II

<b>OUTCOMES:</b> Students will be able to
<b>CO1:</b> Determine the taxable income from business and profession.
<b>CO2:</b> Computation of taxable income from capital gains.
<b>CO3:</b> Calculation of taxable income from other sources.
<b>CO4:</b> To understand the various deductions from gross total income available to individual assessee
<b>CO5:</b> To understand the various provisions for setoff and carry forward of losses and determination of taxable income and tax liability of an individual assessee

## MANAGEMENT ACCOUNTING

<b>OUTCOMES:</b> Students will be able to
<b>CO1:</b> Analyse the financial statements
<b>CO2:</b> Analyse the FS with the help of activity ratio, liquidity ratio, solvency ratio, and profitability ratio
<b>CO3:</b> Analysis of changes in working capital, determining the fund from operation and preparation of FFS
<b>CO4:</b> Analysing the flow of cash from operating, financing, and investment activities and preparation of CFS
<b>CO5:</b> Summarizing with the help of report preparation



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## TOURISM DEVELOPMENT PLANNING AND POLICIES

**OUTCOMES:** Students will be able to:

**CO1:** Importance of Tourism planning & development, the structure of Tourism Organisation and to understand the significance of Tourism Policy.

**CO2:** Understand the Five-Year Plan in Tourism and role of Private and Public Sector in Tourism planning & Development of Tourist Circuit.

**CO3:** Analyse the Role Karnataka Tourism Policy, National Action Plan 1992, Ancient Monument Act Reservation Act, and Wildlife Protection Act 1972.

**CO4:** Understand Customer Relationship Public relationship and communication for tourism Manager and Development of communication in Tourism.

## COST MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Understand the different areas of cost control and cost reduction.

**CO2:** Analyse the difference between Absorption and Marginal costing and problem computation of BEP.

**CO3:** Analysis of variances in material costing, labour costs.

**CO4:** Estimation of Budget and computation of cash budget and flexible budget.

**CO5:** Understanding the difference between traditional costing and ABC Costing





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## BUSINESS TAXATION

**OUTCOMES:** Students will be able to

**CO1:** To understand the custom act, custom law, and methods of customs of valuation and calculation of custom duty

**CO2:** To understand the central sales tax act and calculation of tax on goods and services not covered under GST.

**CO3:** To determine the tax liability of the partnership firms.

**CO4:** To determine the tax liability of companies as per the income tax act and as per the provisions of MAT

## INTERNATIONAL AUDITING AND ASSURANCE

**OUTCOMES:** Students will be able to

**CO1:** To understand the importance of various aspects of internal and external audit and also the appointment and removal of an auditor.

**CO2:** Understand the role of planning and risk assessment in auditing, which concentrates on the materiality and audit strategy.

**CO3:** Analyse the importance of components in internal control along with the IT audit strategy

**CO4:** Understand the importance of audit evidence with the financial statement with Receivables, inventories, payables, and accruals, bank and cash, tangible assets, intangible assets, non-current liabilities, provisions, and contingencies, Share capital, reserves and directors' emoluments, Computer-assisted audit techniques

**CO5:** Understand the importance of review and reporting with procedures and reliability.



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## PERFORMANCE MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Illustrate the application of modern techniques of costing in Industrial settings and compare with traditional techniques of Costing.

**CO2:** Analyse various Management Accounting techniques –CVP Analysis, Make or Buy for decision making.

**CO3:** Estimate the cash position and cost of production using budgets and variance analysis.

**CO4:** Illustrate the use of information systems in managing and controlling a business and Appreciate the importance and difficulties in assessing overall performance in business divisions.

## MARKETING OF INSURANCE PRODUCT

**OUTCOMES:** Students will be able to

**CO1:** Explain the various factors that influence Insurance products

**CO2:** Describe the life Cycle of Insurance Products

**CO3:** Summarize customers' attributes and behaviour that influence the Insurance market

**CO4:** Explain various marketing strategies used in Insurance Industry



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## RISK MANAGEMENT

**OUTCOMES:** Students will be able to

**CO1:** Explain the concept, types nature, and limitations of managing risk

**CO2:** Explain the sources and various elements of cost of risk and exposure.

**CO3:** Describe the approaches, process of Corporate Risk Management.

**CO4:** Explain the types and illustrate the working of various derivatives instruments.

**CO5:** Describe the concept of Hedging and options in derivatives and the concept of VAR