



# Kristu Jayanti College

AUTONOMOUS

Bengaluru

Reaccredited 'A' Grade by NAAC | Affiliated to Bangalore University

## **B.Com Tourism Vocational CURRICULUM—2017-2020 BATCH**

Faculty of Commerce and Management  
Department of Tourism

# CURRICULUM OVERVIEW

## A: Programme Objectives

Kristu Jayanti College (Autonomous) offers the under graduate course, B.Com Tourism and Travel Management (Vocational) is a theoretical course with practical essence. Students with an explorative and adventurous blend of mind, immerse themselves in the study of tours and travels of the world. The programme is designed to achieve the following objectives.

1. To prepare students to take up the responsibilities in various functional areas in organization
2. To develop business skills among students that can meet the requirement of business and industry
3. To equip students to pursue higher education and build their professional qualification
4. To motivate self-employment through entrepreneurial skills
5. To impart experiential learning to provide practical exposure on the subjects
6. To develop social and ethical values among students for conducting ethical business
7. This program is designed to create professionals who can succeed in the industry which has no regional, gender, language or age barriers and where talent reaps success.
8. To develop the students with professional and academic inputs to adapt to the requirements of the changing travel, tourism and hospitality industry and analyze the various components of the hospitality industry and describe how they interrelate.

## B: Eligibility

Candidates who have completed two year pre university course of Karnataka State or its equivalent are eligible for admission into this programme.

## C: Credits

The institute follows the concept of credits and one credit is equivalent to 1.5 hours per week. The total credits for the Programme is 137.

Part	Category	Hours Per Week	Credits	Total Credits	Semester
I	Language	4	3	12	I,II,III,IV
II	English	4	3	09	I,II,III,
III	Major Core	4	3	33	I,II,III,IV,V,VI
		5	4	44	I,II,III,IV,V,VI
IV	Allied	4	3	6	I, II

V	Internship Report		1	1	V
VI	CBCS	4	4	3	IV
VII	Viva / Project		2	2	VI
VIII	Special	5	4	16	V,VI
IX	Non-Core	3	1	3	I,II,III
X	Life Skill Education	2	2	2	I
XI	NSS/NCC/Extra and Co-curricular Activities			3	I,II,III, IV

### Programme Matrix - Abbreviation

- **ESE** – End Semester Examination
- **CIA** – Continuous Internal Assessment
- **MC** - Major Core
- **MS** - Major Special
- **NC** - Non Core
- **Lang** - Language
- **MA**- Major Allied
- **A**-Allied

**Note:** Students who fail to obtain 2 credits for Life Skills Education (LSE) during the first semester should acquire the same before the third semester classes begin.

### D: Attendance

1. A student should have 85 percentage of attendance in each course at the end of semester.
2. Any student who is not complying with 75 percent attendance in each course will not be allowed to appear for End Semester Examination.

### E: Assessment Regulations

Students' academic performance is assessed throughout the semester. Evaluation is based on Continuous Internal Assessment (CIA) and End Semester Examination.

#### E. 1: Passing Criteria

- No minimum pass mark for CIA
- ESE (End Semester Examination) alone 35% - (35 marks out of 100 / 25 marks out of 70)
- (ESE + CIA) aggregate 40 % or 40 marks out of 100
- Subject Related Project (SRP) should pass separately and minimum pass mark is 35% (3.5 out of 10)(only for tourism course)
- Failing in SRP will lead to fail the course by default
- Student should pass the non-core courses
- Student should attain the credits awarded for extension activities.
- Student should obtain the total credits for the programme.

## **E.2: End Semester Examination (ESE)**

The semester examination for the theory and practical will be held at the end of the semester. The time table will be notified three weeks before the examination. The duration of the examination will be three hours. It will be conducted out of 70 marks.

## **E.3: Continuous Internal Assessment (CIA) except Tourism Courses**

<b>Component</b>	<b>Marks</b>
CIA I : Term Examination(s)	15
CIA II : Assignment	10
CIA III : Attendance	5
Total	30

### **E.3.1: Continuous Internal Assessment (CIA) for all Tourism Courses:**

<b>Component</b>	<b>Marks</b>
CIA I : Term Examination(s)	15
CIA II : Attendance	5
Total	20

### **E.3.2: Subject Related Project:**

<b>Component</b>	<b>Marks</b>
Subject related project & Viva	10

#### **CIA I: Internal Tests (Term Examinations)**

- The examination will be held as per the time table given by the COE in each semester.
- The Term Examination(s) will be conducted out of 50 marks each and the total marks obtained will be scaled down to 15 marks. The duration of the examination will be 2 hours.

#### **CIA II: Assignment**

- The assignments will be given during odd and even semesters as per the schedule given in the calendar. Assignment carries ten marks.

#### **CIA III: Subject Related Project for Tourism courses**

The Subject related project consisting of 18 to 20 pages will be given during odd and even semesters as per the schedule date. Students are expected to submit the same and it will carry 10 marks. Course teacher will evaluate or review this component based on the Project

submitted which suits the nature of the course. A student has to obtain minimum 3.5 marks out of 10 separately to pass the same.

### **CIA III: Attendance**

A student can attain maximum of 5 marks based on his/her attendance percentage for each course. Marks allotted will be as follows:

- If attendance is in the range 95% - 100% assign 5 marks out of 5
- If attendance is in the range 90% - 94% assign 4 marks out of 5
- If attendance is in the range 85% - 89% assign 3 marks out of 5
- If attendance is in the range 75% - 84% assign 2 marks out of 5

**E.4: Credit Structure:** All programmes under autonomy batch follow credit system.

### **Credit Structure**

The following credit structure will be followed for courses having 15 weeks of classes.

<b>Hours per week</b>	<b>Credits</b>
3 Hours	2
4 Hours	3
5 or 6 Hours	4
7 or 8 Hours	5

Maximum credits for a UG programme will range between 130 and 140.

### **E.5: Grading**

Marks card will indicate the marks, percentage obtained, grade and grade point average.

The Grade Point Average will be calculated as follows:

For each course, multiply the Grade Point with the number of Credits earned; divide the sum of the product by the total number of credits. The CGPA (Cumulative GPA) is calculated by adding the total number of earned points ( $GP \times Credit$ ) for all semesters and dividing by the total number of credits for all semesters.

<b>Percentage</b>	<b>Grade</b>	<b>Grade Point</b>	<b>Interpretation</b>	<b>Class</b>
80 – 100	O	9.00	Outstanding	<b>Distinction</b>
70 – 79	A+	8.00	Excellent	<b>First Class</b>
60 – 69	A	7.00	Very Good	
55 – 59	B+	6.00	Good	<b>Second Class</b>
50 – 54	B	5.50	Above Average	
45 – 49	C+	5.00	Average	<b>Pass Class</b>
40 – 44	C	4.00	Satisfactory	
Less than 40	F	0	Reappear	<b>Reappear</b>

### **F: Electives/Specialization**

The department is offering specializations for students in finance, accounting and taxation and computer during fifth and sixth semesters. Each specialization has four electives.

**Finance:**

- Advanced Financial Management
- Risk Management & Insurance
- International Financial Management
- Portfolio Management

**Accounting and Taxation:**

- Advanced Financial Accounting
- Business Taxation
- Goods and Services Tax
- Accounting for Business Decisions

## **G: Orientation and Bridge Programme**

The objectives of this programme are to acquaint the fresh students with the environment and to create awareness about the opportunities of the B.Com programme

The major activities during the programme are session on campus culture and facilities available, introduction to the departmental activities, introduction to B.Com programme and courses offered including value added courses.

## **H: Skill Development Activities**

Department syllabus is designed to enhance students' knowledge not only in conceptual base but also in application level. The department is equipped with various materials relevant to commerce studies and students are motivated to use those materials to gain experiential learning under the banner of Commerce and Management Lab.

The department conducts various add-on courses to bring awareness on the current concepts in business and commerce and bridge the gap between academic and industry expectation. Few are listed as follows,

- Map Work
- On the spot study of tourist Destination
- Preparation of Itinerary and Brochure

- How to develop various Package Tours
- Seminar - Ability to acquire knowledge and understanding by engaging with oral

## **I: Co-curricular Activities**

Apart from the curricular activities, department also organizes various co-curricular activities for the holistic development of students. The co-curricular activities are as follows.

- Yaan - World Tourism Day Celebration
- “Taste of India’ Tourism food festival
- Kite Festival
- Professional Interface Forum (PIF)–To share professional experience
- Club Activities– To provide platform for the students to apply their subject concept
- Current Affairs – To motive students to update their general knowledge
- Intra-collegiate fest\_ Excelsior
- Inter-collegiate fest- Adroit
- Exhibition – Vanijyadharphan
- Seminars – To learn new concepts
- Guest Lectures – To expose practical knowledge
- Industrial Visits – To understand the management practices in any organization
- Jai-Hind – To instill patriotism in the students
- Business Lab–To impart experiential learning
- Add-on Course – To update latest business related area
- Entrepreneurial and Innovation Center (EIC)- To inculcate entrepreneurial skills among students
- Investors’ Club – To encourage students to invest in stock market

## **J: Field Trip Report ( Semester II & IV)**

### **Guidelines for Field work**

1. All the students are required to undertake field study trip about one week in the II & IV Semester
2. The field work shall include micro level analysis and study of hospitality institutions, monuments and destinations.
3. At the end of VI semesters, the students shall present field study trip report consisting of 15 to 20 pages each based on the destinations that they covered

4. The evaluation of the field work conducted shall be made in the end of VI semester
5. Evaluation of the field work shall be internal and it shall be done based on the following:
  - a. Regularity and punctuality in reporting for work
  - b. Quality and content of work done
  - c. Diligence shown in seeking guidance and support of the faculty
  - d. A viva-voce and project evaluation shall be conducted for 10 marks along with the end semester examination at the end of VI semester to evaluate the grasp of contents presented and a set of questions will be asked based on the field report submitted. After the successful completion and evaluation of each project report will be awarded with five marks. That means second semester field trip report: 5 marks, fourth semester field trip report: 5 marks = Total 10 Marks

### **K: Internships and Project Work (IV Semester Holidays)**

Second year B.Com Tourism students will undergo summer Internship Program after the completion IV<sup>th</sup> semester examination. The Internship project placement shall be in relevant setting / agency / industry, where the theory and principles of travel and tourism management can be practiced. It shall be for duration of one month. The internship project will ensure the integration of theory and practice and will facilitate the scholars to conduct innovative study in the specialized areas like hotel, travel, entertainment and other travel and tourism related segments of Travel and Tourism management.

#### **Guidelines**

Students are responsible for obtaining their internships.

Before accepting an internship, students must have a preliminary meeting with the faculty adviser to gain assurance that the internship meets departmental approval.

Duration of the internship period is a minimum of 30 days, and it can be started any time after the completion of end semester examination.

After the completion of the Internship students are supposed to submit a detailed project report based on the training.

At the end of the fifth semester, one week before the commencement of the fifth end semester University examinations, two copies of the report shall be submitted to the department for evaluation.



External viva voce examination for 30 marks shall be conducted along with the fifth end semester University examinations.

Internal evaluation of the Internship Report shall be done at the department level and four reviews will be conducted for the same and each will carry 5 marks each

A student has to obtain minimum 18 marks out of 50 to pass the same.

### **K I. Evaluation of Internship Report**

Evaluation of Internship Report and Viva

Components	Marks
Internal (4 Reviews 5 marks each)	20
External ( Project and Viva)	30

### **K II. INTERNSHIP REPORT FORMAT**

Cover page- title

Certificate(s)/approval letter(s) of dissertation guide(s);

Acknowledgements

Table of contents - the table of contents must list the headings of the various chapters in their due order, and also the major sections of the chapters, and must indicate the beginning of each chapter.

List of tables, if any

List of figures, if any;

Chapter I: Introduction 10-12 Pages

Chapter II: Company Profile 10-12 Pages

Chapter III: Learning experience 10-15 Pages

Chapter IV: Findings and observations 04-06 pages

Chapter V: Suggestions and Conclusion 01-02 pages

References

Annexure

## **L: Main project: Dissertation and Viva Voce**

Guidelines

1. The research can be made on any aspect of social life, festivals, and customs of any particular community of people of India. The relevance of the topic shall be evaluated from the angle of tourism.
2. Selection of the topic shall be done with the consent of the faculty guide.
3. The research shall include primary data collection and secondary data collection.
4. Weekly reports shall be submitted to the faculty guide regarding the progress of research.
5. At the end of the semester, one week before the commencement of the sixth end semester examinations, two copies of the report shall be submitted to the department for evaluation.
6. Internal evaluation of the dissertation shall be done at the department level. Maximum marks for the dissertation shall be 20.
7. External viva voce examination shall be conducted along with the sixth end semester University examinations.
8. Internal evaluation of the trip report shall be done at the department level. Maximum marks for the dissertation shall be 10 (II Semester Field Trip Report = 5 marks + IV Semester Field Trip Report = 5 marks).
9. And a student has to obtain minimum 18 marks out of 50 to pass the same.

Components	Marks
Dissertation	20
Viva	20
II Semester Field Trip Report	5
IV Semester Field Trip Report	5

#### **L.I. DISSERTATION REPORT FORMAT**

COVER PAGE- TITLE

CERTIFICATE(S)/APPROVAL LETTER(S) OF DISSERTATION GUIDE(S);

ACKNOWLEDGEMENTS

TABLE OF CONTENTS - The table of contents must list the headings of the various chapters in their due order, and also the major sections of the chapters, and must indicate the beginning of each chapter.

List of Tables, If Any

List of Figures, If Any;

Executive Summary: 1 to 3 pages

This will give an overview of the entire dissertation

CHAPTER 1- INTRODUCTION 6 - 9 pages

The introduction starts on a broad basis and then narrows down to your particular field of study. The introduction gives an overall view of the topic, and addresses slightly different issues from the executive summary. It works upon the principle of introducing the topic of dissertation and setting it into a broad context, gradually narrowing down to a research problem, thesis and objectives/hypothesis.

- (a) Need for the study
- (b) Statement of the problem/Title of the study
- (c) Scope of the study
- (d) Objectives of the study
- (e) Limitations of the study

CHAPTER 2- REVIEW OF LITERATURE 4 -5 pages

Critical review and summary of previous papers similar to the study/topic chosen:

- i) Primary papers.
- ii) Secondary or related papers.

There can be a maximum of half a page for each review.

The last part of the chapter has to summarize the complete reviews undertaken.

CHAPTER 3- RESEARCH METHODOLOGY/RESEARCH DESIGN 3- 5 pages

This chapter shall consist of the following sub-topics.

- (a) Introduction (how the chapter is presented)
- (b) Operational definitions/terms
- (c) Hypotheses (if any)
- (d) Sampling size and sampling technique
- (e) Data and the sources of data collection
- (f) Methods of data collection
- (g) The various techniques used in analysis of data

CHAPTER 4- DATA ANALYSIS & INTERPRETATION 12-13 pages

This chapter includes interpreting of results with help of tables, graphs and text

The table shall be listed first, then the graph, followed by the finding and brief interpretation all fitting into one page per table.

In case of any hypothesis testing, the outcome related to hypothesis testing should be mentioned and also the final conclusion of proving or disproving the null/alternate hypothesis.

CHAPTER 5- FINDINGS, SUGGESTIONS & CONCLUSIONS 04-05 pages

- Suggestions based on the findings should be discussed and a overall conclusion
- Implications
- Scope for future study.

This chapter has to be stated in paragraph form. No bullets or numbering is encouraged.

References (Strictly according to APA format)

ANNEXURE Total No. of pages - 30 to 40 (Minimum)

## COURSE MATRIX

### First Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-I*	Lang	4	3	30	70	100
ENG171202	English-I	Lang	4	3	30	70	100
COM171201	Financial Accounting-I	MC	5	4	30	70	100
COM171202	Management Process	MC	4	3	30	70	100
COM171203	Business Statistics	MA	4	3	30	70	100
COT171201	Fundamentals of Tourism Management	MC	4	3	30	70	100
NCS170101	Computer Fundamentals	NC	2	1	5	45	50
<b>Total</b>			27	20	185	465	650

### Second Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-II*	Lang	4	3	30	70	100
ENG172202	English-II	Lang	4	3	30	70	100
COM172201	Financial Accounting-II	MC	5	4	30	70	100
COM172202	Corporate Laws	MC	4	3	30	70	100
COT172201	Tourism Products of India	MC	4	3	30	70	100
COM172204	Commercial Mathematics	MA	4	3	30	70	100
NHU170101	Environmental Science & Civic Sense	NC	2	1	5	45	50
<b>Total</b>			27	20	185	465	650

### Third Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-III*	Lang	4	3	30	70	100
COM173201	English & Organizational Communication	Lang	4	3	30	70	100
COM173202	Corporate Accounting	MC	5	4	30	70	100
COT173201	Travel Agency and Transportation Management	MC	4	3	30	70	100
COM173204	Law & Practices of Banking	MC	4	3	30	70	100
COM173205	Financial Management	MC	5	4	30	70	100
NHU170102	Indian Constitution	NC	2	1	5	45	50

<b>Total</b>		28	21	185	465	650
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### Fourth Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-IV*	Lang	4	3	30	70	100
COM174201	Advanced Corporate Accounting	MC	5	4	30	70	100
COT174201	Tourism Marketing	MC	4	3	30	70	100
COM174203	Cost Accounting	MC	5	4	30	70	100
COM174204	Equity and Commodity Markets	MC	5	4	30	70	100
COM174205	International Business Environment	MC	4	3	30	70	100
	Open Elective CBCS		4	4	30	70	100
<b>Total</b>			31	25	210	490	700

### Fifth Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ES E	Max Marks
COM175201	Methods & Techniques of Cost Accounting	MC	5	4	30	70	100
COM175202	Income Tax-I	MC	5	4	30	70	100
COT175201	Sustainable Tourism	MC	4	3	30	70	100
COM175203	Entrepreneurship Development	MC	4	3	30	70	100
COT1752L1	Internship Report & Viva	MC		1	20	30	50
	Elective Paper I	MS	5	4	30	70	100
	Elective Paper II	MS	5	4	30	70	100
<b>Total</b>			29	23	200	450	750

## Sixth Semester

Course Code	Course Title	Course Type	Hrs/Week	Credits	CI A	ES E	Max Marks
COM176201	Business Laws	MC	4	3	30	70	100
COM176202	Income Tax-II	MC	5	4	30	70	100
COM176203	Management Accounting	MC	5	4	30	70	100
COT176201	Aviation Management	MC	4	3	30	70	100
COM17620	Elective Paper III	MS	5	4	30	70	100
	Elective Paper IV	MS	5	4	30	70	100
	Dissertation & Viva Voce			1		50	50
<b>Total</b>			28	23	180	420	600

\* Vernacular languages syllabus and non-core courses are available in the college library

## Electives

ACCOUNTING & TAXATION								
SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CI A	ES E	Max Marks
V	COM175A01	Advanced Financial Accounting	MS	5	4	30	70	100
V	COM175A02	Business Taxation	MS	5	4	30	70	100
VI	COM176A01	Goods and Services Tax	MS	5	4	30	70	100
VI	COM176A02	Accounting for Business Decisions	MS	5	4	30	70	100

FINANCE								
SE M	Course Code	Name of the Course	Cours e Type	Hrs / Week	Credit s	CI A	ES E	Max Mark s
V	COM175B01	Advanced Financial Management	MS	5	4	30	70	100
V	COM175B02	Risk Management &Insurance	MS	5	4	30	70	100
VI	COM176B01	International Financial Management	MS	5	4	30	70	100
VI	COM176B02	Portfolio Management	MS	5	4	30	70	100

Semester	1	2	3	4	5	6	Total
Credits	20	20	21	25	23	23	<b>132</b>
Life Skill Education Part-IV							<b>+2</b>
NCC/NSS/Extra and Co-curricular Part-V(1 Credit / Year)							<b>+3</b>
<b>Total Credits</b>							<b>137</b>



# First Semester

<b>Course Code:</b> <b>COM171201</b>	<b>Course Title: FINANCIAL ACCOUNTING-I</b>	<b>Credits: 4</b>	<b>Hours:</b> <b>60</b>
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## Objective

To acquaint students with the accounting concepts, tools and Techniques influencing business organizations

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Financial Accounting</b>	<b>08 Hours</b>
Introduction - Meaning and definition, basic terms and concepts, objectives of accounting, functions of accounting, users of accounting information, limitation of accounting, accounting principles, accounting concepts and conventions, accounting equation, methods of accounting, branches of accounting, accounting cycle.		
<b>Unit 2</b>	<b>Conversion of Single Entry into Double Entry</b>	<b>14 Hours</b>
Meaning of Single Entry – Features, types, advantages, disadvantages, difference between single entry system and double entry system; Ascertainment of Profit – Methods–Net Worth method, Conversion method- meaning, objectives, steps and illustrations.		
<b>Unit 3</b>	<b>Branch Accounting</b>	<b>14 Hours</b>
Branch Accounting: <b>Synthetic Method</b> Preparation of Branch account, Branch Trading and PIL account (at cost & at Invoice Price)- Normal and abnormal losses. <b>Analytical Method:-</b> Preparation of Branch Stock adjustment account (at cost & at JP)- normal and abnormal losses(Accounting for Dependent Branch, Accounting for Independent Branch)		
<b>Unit 4</b>	<b>Hire Purchase Systems</b>	<b>12 Hours</b>
Introduction; Meaning; Hire Purchase Act 1972-Important definitions; Hire purchase agreement; Hire purchase price; Cash price; Hire purchase charges, Net hire purchase price; Net cash price; Right of the hirer to purchase with rebate; Termination of the agreement; Rights of the owner on termination; Calculation of interest when both the cash price and the rate of interest are given; Calculation of interest when cash prices given but rate of interest is not given; Calculation of interest when both the cash price and the rate of interest are not given; Calculation of cash price; Calculation of amount of installment; Use of annuity value to find cash price; Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method.		
<b>Unit 5</b>	<b>Royalty Accounts</b>	<b>12 Hours</b>

Introduction – Meaning; Technical Terms - Royalty, Landlord, Lessee, Minimum rent; Short workings; Recoupment of Short working under fixed period; Floating period; Recoupment within the life of a lease; Treatment of strike and stoppage of work; Accounting treatment - In the books of Lessee (Tenant); When royalty is less than minimum rent; When royalty is equal to minimum rent; When the right of recoupment is lost; When minimum rent account method is followed; Preparation of ledger accounts - royalty account, landlord Account, short workings account, minimum rent account when minimum rent account is followed.

## Skill Development Activities

### Skill development activities

- Collection & recording of Royalty agreement with regard to any suitable situation
- Collection and recording of Hire Purchase Agreement
- Prepare a branch trading and p/L account with an imaginary figures.

## References

- Anilkumar, Rajeshkumar & Mariyappa. Financial Accounting. New Delhi: Himalaya Publishing House.
- Grewal and Gupta. Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Jain, S.P. & Narang, K.L.. Financial Accounting. New Delhi: Kalyani Publisher.
- Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L , Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Tulasian, P.C. Introduction to Accounting. New Delhi: S.Chand & Co.Ltd.

<b>Course Code:</b> <b>COM171202</b>	<b>Course Title: Management Process</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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### Objective

To familiarize the students with concepts and principles of Organization Management.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Fundamentals of Management</b>	<b>10 Hours</b>
Management – introduction, meaning, nature and characteristics of management, scope and functional areas of management, management as a science art or profession, management & administration, Functions of Management, Principles of management, social responsibility of management and ethics.		
<b>Unit 2</b>	<b>Planning and Organizing</b>	<b>08 Hours</b>
Management Process – Introduction; Planning – nature, importance and purpose of planning, planning process, objectives, types of plans (meaning only); Organization - purpose of organization, principles of organization, types of organization.		
<b>Unit 3</b>	<b>Human Resource Management</b>	<b>10 Hours</b>
Human Resource Management - meaning of HRM, importance of HRM, objectives and functions, process of HRM, role of human resource manager, duties and responsibilities of human resource manager, typical organization set up of human resource department, recent trends in HRM.		
<b>Unit 4</b>	<b>HRM Process</b>	<b>08 Hours</b>
Human Resource planning; Recruitment; Selection and Placement - meaning and importance of human resource planning, benefits of human resource planning, meaning of recruitment, selection, placement and training, methods of recruitment and selection, uses of tests in selection, problems involved in placement.		
<b>Unit 5</b>	<b>Leadership and Control</b>	<b>14 Hours</b>
Motivation Theories - Maslow's, Herzberg, McGregor's X & Y theory; Leadership Styles; Communication - meaning and importance, barriers to communication, types of communication; Controlling - meaning and steps in controlling, essentials of a sound control system, Budgeting control and types & methods of establishing control (in brief)..		

### Skill development activities

- ☐ Different types of Organizational Charts (Structure)
- ☐ Chart on Staffing
- ☐ Visit any organization & list out the duties and responsibilities of modern HR manager
- ☐ Chart on sources of recruitment
- ☐ Draft control Chart for different industry/business groups

### References

- ☐ Appaniah & Reddy. Essentials of Management. New Delhi: Himalaya Publishing House.
- ☐ Aswathappa, K). Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
- ☐ Rao, Subba. (2013). Human Resources Management. New Delhi: Himalaya Publishing House.
- ☐ Srinivasan & Chunawalla. Management Principles and Practice. New Delhi: Himalaya Publishing House.
- ☐ Tripathi & Redd. Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.

<b>Course Code:</b> <b>COM171203</b>	<b>Course Title: BUSINESS STATISTICS</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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## Objective

To enable students to grasp the fundamentals of Statistics for interpreting business data.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Basic Concepts of Statistics</b>	<b>03 Hours</b>
Introduction; Statistics defined; Functions; Scope; Limitations.		
<b>Unit 2</b>	<b>Diagrammatic and Graphical Representation</b>	<b>06 Hours</b>
Significance of Graphs and Diagrams; Difference between diagrams and graphs; Types of diagrams.		
<b>Unit 3</b>	<b>Measures of Central Tendency</b>	<b>09 Hours</b>
Introduction; Types of averages; Arithmetic Mean (Simple and Weighted); Median; Mode.		
<b>Unit 4</b>	<b>Measures of Dispersion</b>	<b>10 Hours</b>
Range; Quartile Deviation; Mean deviation; Standard deviation; Coefficient of Variation.		
<b>Unit 5</b>	<b>Correlation and Regression Analysis</b>	<b>12 Hours</b>
Correlation and Regression Analysis - meaning, types; Probable Error; Karl Pearson's & Rank Correlation (Excluding bi-variant and Multi correlation); Meaning of Regression Analysis; Difference between Correlation and Regression Analysis; Regression Equations; Regression Co-efficient.		
<b>Unit 6</b>	<b>Index Numbers</b>	<b>10 Hours</b>
Classification; Construction of Index numbers; Methods of constructing index numbers - simple aggregative method, simple average of price relative method, weighted index methods, Fischer's ideal method (including f.r.t and t.r.t), consumer price index number, problems.		

## Skill development Activities

- Collect the advertisement expenditure and profit correlation co-efficient of Indian companies.
- Collect the profit and turnover details of a MNC for 10 years and compute regression equations. Estimate the profit of MNC when turnover is given.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.

## References

- Aggarwal S.L. Business Mathematics and Statistics. New Delhi: Ane Books.
- Elhance D.N.). Fundamentals of Statistics. Kitab Mahal Publication.
- Ellahance, D.N, VeenaEllahance, B.M. and Agarwal. Fundamentals of Statistics. Kitab Mahal Publication.
- Gupta S.C. Fundamentals of Statistics. New Delhi: Himalaya Publishing House.
- Gupta S.P. Statistical Methods. New Delhi: S.Chand & Son.

<b>Course Code:</b> <b>COT171201</b>	<b>Course Title: FUNDAMENTALS OF TOURISM MANAGEMENT</b>	<b>Credits:</b> <b>3</b>	<b>50 Hours</b>
<b>Course Objectives</b> <ul style="list-style-type: none"><li>• To understand the definition of tourist and tourism.</li><li>• To comprehend what motivates people to travel.</li><li>• To explore various emerging trends in tourism industry and evaluate future potential.</li></ul>			
<b>Learning Outcome</b> <p>This paper intends to introduce and familiarize the concepts of tourism and to elaborate on how tourism originated. It also emphasizes on the different travel motivations and components of tourism. It helps to analyze the economic, environmental and socio-cultural impacts of tourism and emerging trends and changing scenario of the tourism industry.</p>			
<b>Level of Knowledge</b> <p>Students taking this paper are by now possessed with initial level and fundamental information about travel and tourism industry. This paper imparts an extensive understanding on the different and important concept of tourism in day to day business. Level of knowledge is application oriented and enhances employability and competitiveness in the industry.</p>			
<b>Unit 1</b>	<b>Introduction to Tourism</b>	<b>10Hours</b>	
Definition- Nature- Importance- and Types of Tourism, Characteristics of Tourism; Domestic and International Tourism; Origin and growth of tourism; Famous Travelers, Tourism after War, Development of tourism in India, Sargent committee, Tourist Information offices, Formation of Ministry of Tourism, Setting up of Department of Tourism, developments that have taken place, and the present position.			
<b>Unit 2</b>	<b>Components and types of Tourism</b>	<b>10 Hours</b>	
Major and Minor Components of Tourism: Attraction- different types; Accommodation- different types; Accessibility- different types; Amenities; Activities; Ancillary components; Types of Travel: Leisure, Cultural Tourism, VFR, Corporate, Incentive, Wildlife, Adventure, Pilgrimage, Education, Ecotourism, Study and analysis, International – Domestic – Regional Tours Tourism Components and Supply; Supply components, Natural resources and Manmade resources			
<b>Unit 3</b>	<b>Motivational factors of Travel and Tourism</b>	<b>15 Hours</b>	
Why do people travel, travel for business, travel for pleasure, romance of pleasure travel, changing perspective of pleasure, need for change, travel for health, travel for seeking knowledge, Trip and fun, pleasures for pre and post travel, travel as a challenge, travel and the social perspective, holidaying as a cultural norm, importance of motivation, travel as a satisfier of needs or wants, motivation for travelling/ tourism: studies on travel motivations – Maslow’s need theory, Lundberg’s View, Educational and cultural motives, relaxation and pleasure, ethnic and others, Robinson’s Classifications; relaxation and refreshment of body and mind, health, pleasure, curiosity and culture, Interpersonal reasons, spiritual purpose, Professional or Business reasons.			



Unit 4	Role , Contributions and Impacts of Tourism	15 Hours
<p>Tourism in India – role of tourism in growth and development of Indian economy, current scenario: Importance of tourism- Economic impact of tourism- positive and negative – tourism multiplier concept, Environmental impact of tourism – positive and negative – EIA, Socio- Cultural impact of tourism – positive and negative.</p> <p>Tourism in Karnataka – major destinations and tourism activities</p>		

### Skill Development:

- The Students are required to prepare a project report based on the topic assigned by the subject teacher. Which has to be submitted on before the deadline date and students are supposed to attend a Viva Voce. A separate passing mark of 3.5 should be secured out of 10 to pass the subject.

### References

- Ballabh, A. (2005), *Fundamentals of Travel and Tourism*, New Delhi, Akansha Publishing House,
- Bhatia, A.K. (2002), *Tourism Development, Principles and practices*, New Delhi, Sterling Publishers (P) ltd.
- Charles R Goeldner, JR Brent Ritchie: (2003) *Tourism Principles, Practice and Philosophies*, John Wiley & Sons, Inc,Hoboken, New Jersey.
- Chris cooper, john Fletcher, alanfyall; *Tourism principles and practice* (1998) Pearson Education limited, Edinburggate, Harlow, England
- Gill, S.P.(2002), *Dynamics of Tourism*, New Delhi, Anmol Publications.
- Joan Cameron Branson, Margaret Lennox. (1988), *Hotel, Hostel and Hospital Housekeeping* Edward Arnold.
- Kamra,K.K, Chand, M.(2002), *Basics of Tourism: Theory, Operations and Practice*, New Delhi, Kanishka Publishers.
- Khan,M.A.(2005), *Introduction to Tourism*. New Delhi, Anmol Publication (P)ltd.
- Seth, P.N. and Bhat, S.Seth(2005), *An Introduction to Travel and Tourism*, New Delhi. Sterling Publishers.
- Wahab, S. E.(1998), *Tourism Management*, London Tourism International Press.

# Second Semester

<b>Course Code: COM172201</b>	<b>Course Title: FINANCIAL ACCOUNTING-II</b>	<b>Credits: 4</b>	<b>Hours: 60</b>
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## Objective

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

### COURSE CONTENTS

<b>Unit 1</b>	<b>Consignment Accounts</b>	<b>12 Hours</b>
Introduction; Meaning of Consignment Account; Consignor; Consignee; Distention between Consignment and sale; Accounting for Consignment Transaction and events in the books of the consignor Goods invoiced above cost price; Normal loss; Abnormal loss; Commission; Return of Goods from the Consignee ;Accounting in the books of Consignee.		
<b>Unit 2</b>	<b>Accounting for Joint Ventures</b>	<b>12 Hours</b>
Introduction; Meaning; Objectives; Distinction between Joint venture and consignment; Distinction between Partnership and Joint venture; Maintenance of books of accounts- when separate set books are maintained and when separate set of books are not maintained; Problems.		
<b>Unit 3</b>	<b>Bank Reconciliation Statement and Rectification of Errors</b>	<b>16 Hours</b>
Bank Reconciliation statement - meaning, objectives of BRS, causes of difference, importance of BRS, techniques of preparing BRS, problems on BRS. Rectification of Errors - classification of errors, location of errors, Rectification of accounting entries (without suspense account), effect on the profit.		
<b>Unit 4</b>	<b>Sale of Partnership to a Limited Company</b>	<b>12 Hours</b>
Introduction; Need for conversion; Meaning of purchase consideration; Mode of discharge of purchase consideration; Methods of calculation of purchase consideration – lump sum method, net payment method, net asset method; Passing of journal entries and Preparation of ledger accounts in the books of vendor; Treatment of items-Dissolution expenses; Unrecorded assets and liabilities; Assets and liabilities not taken over by the purchasing company; Contingent liabilities. In the books of purchasing company - Passing of incorporation entries, treatment of security premium, fresh issue of shares and debentures to meet working capital, preparation of balance sheet as per the Companies' Act.		
<b>Unit 5</b>	<b>Stock Valuation and Insurance Claims</b>	<b>08 Hours</b>
Introduction; Need; Loss of Stock Policy; Preparation of statement of Cost of goods sold; Preparation of statement to ascertain value of stock on the date of fire; Treatment of salvage; Valuation of stocks prior to date of fire; Calculation of Gross profit Ratio when G/P Ratio is not given; Treatment of Average Clause; Treatment of abnormal items		

## Skill Development

- Prepare the list of Indian Accounting Standards
- Preparation of a claim statement with imaginary figures to submit to Insurance Company
- Collection of transaction relating to any branch and prepare a branch account
- Collecting the details regarding the fire insurance claim settlement of a particular case and recording the important points
- List out the basis of appointment of revenue items of a department undertaking

## References

- Anilkumar, Rajeshkumar & Mariyappa. Financial Accounting. New Delhi: Himalaya Publishing House.
- Grewal and Gupta. Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Jain, S.P. & Narang, KL. Financial Accounting. New Delhi: Kalyani Publisher.
- Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publication. Raman, B.S. Financial Accounting. Mangalore: United Publication.
- Radhaswamy and Gupta, RL. Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Tulasian, P.C. Introduction to Accounting. New Delhi: Pearson Education.

<b>Course Code:</b> <b>COM172202</b>	<b>Course Title: CORPORATE LAWS</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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## Objective

To enable the students to get familiarized with the existing Company Law and Procedures to run and manage the corporate business.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Joint Stock Company</b>	<b>15 Hours</b>
Introduction; Meaning and definition; Features; Kinds of Companies; conversion of private company to Public company; Companies Act 1956; Objectives and features; Steps information of Joint Stock Companies; Meaning & functions of Promoters; Documents of Companies; Memorandum of Association - definition, clauses; Articles of Association - definition, contents. Distinction between Memorandum and Articles of Association; Prospectus – contents, statements in lieu of prospectus; recent amendments in companies Act; Companies Bill 2013.		
<b>Unit 2</b>	<b>Share Capital &amp; Membership</b>	<b>10 Hours</b>
Share Capital – Shares – meaning, kinds of shares, issue of shares; Contents of Share certificate, Transfer and transmission of shares; Dematerialization; Shareholder; Member - eligibility, rights & duties of members; SEBI guidelines for issue of shares and debentures.		
<b>Unit 3</b>	<b>Management of Company</b>	<b>10 Hours</b>
Directors - appointment, qualification, rights, duties, liabilities, disqualifications, removal of directors; Managing Director and Whole Time Director; Independent Director; Company Secretary - role, qualification, appointment and responsibilities.		
<b>Unit 4</b>	<b>Company Meetings</b>	<b>10 Hours</b>
Meetings - essentials of a valid meeting, valid quorum, sense of the meeting, methods of voting; Minutes; Relevant provisions for types of company meetings of Directors, Statutory, AGM and EGM; Adjournment of meetings; Resolutions - Types of resolutions.		
<b>Unit 5</b>	<b>Winding up of Companies</b>	<b>05 Hours</b>
Winding up – meaning, modes of winding up -compulsory winding up, voluntary winding up, winding up subject to supervision of court; Liquidators -duties and powers of liquidator.		

## Skill development Activities

- Drafting of Memorandum of Association, Drafting Articles of Association
- Drafting Notice of Company Meetings-Annual, Special, Extraordinary and Board Meetings
- Drafting Resolution of various meetings-different types
- Chart showing Company's Organizational Structures
- Chart showing different types of Companies

## References

- Bhandari, M.C. Guide to Company Law Procedures.New Delhi: Wadhwa and Company.
- Kapoor, N.D.. Company Law and Secretarial Practice. New Delhi: Sultan Chand.

<b>Course Code: COT172201</b>	<b>Course Title: Tourism Products of India</b>	<b>Credits: 3</b>	<b>50 Hours</b>
<b>Course Objectives</b> <ul style="list-style-type: none"><li>• To identify the tourism product and to find out how it differs from manufactured products.</li><li>• To understand and appreciate the history of tourism</li></ul>			
<b>Learning Outcome</b> <p>Tourism product is offered with an objective to understand the concepts of tourism and its origin. It also emphasizes on the different travel motivations and components of tourism. It helps to analyse the economic, environmental and socio-cultural impacts of tourism and emerging trends and changing scenario of the tourism industry.</p>			
<b>Level of Knowledge</b> <p>Students taking this paper are by now possessed with initial level and fundamental information about various tourism products. This paper imparts an extensive understanding on the different and important concept of tourism in day to day business. Level of knowledge is application oriented and enhances employability and competitiveness in the industry.</p>			
<b>Unit 1</b>	<b>Tourism Resource / Product</b>	<b>10Hours</b>	
Tourism Product – meaning, definition, characteristics, Classification of tourism products – natural and man-made tourism products, “India is land for all seasons and all reasons”, diversity of Indian tourism products.			
<b>Unit 2</b>	<b>Natural Tourism Resources</b>	<b>15 Hours</b>	
Mountain and Hill Resources: Major mountain and hill destinations of India, Activities offered- trekking, rock climbing, paragliding Skiing etc...			
Water tourism products - Major water tourism destinations of India - Island, Beaches, Lagoons, Rivers and Backwaters, Activities offered - water sports wind surfing, camping, white water rafting etc...			
Desert tourism products – Major desert destinations of India, Activities offered - safaris, dessert sports etc...			
<b>Unit 3</b>	<b>Socio - Cultural Resources of India</b>	<b>10 Hours</b>	
Art and performing arts forms of India; Indian Folk Dances; Classical Dances; Indian Music and Musical Instruments; Fairs and Festivals – Social, Religious, and Commercial festivals of India; Tourist Promotional Fairs; Kite Festival, Snake Boat Race. Etc., Handicrafts of India as a potential Tourist Resource: Concept of Medical Tourism and Health Tourism -Ayurveda, Yoga, Meditation			
<b>Unit 4</b>	<b>Man Made Tourism Products</b>	<b>15 Hours</b>	

Heritage resources of India – World Heritage sites- world heritage sites of India approved by UNESCO, Major historical monuments of India and its architectural and cultural importance ,

Major museums and art galleries - Brief study on the major museums and art galleries and its significance

Religious tourism centers of India- Hindu, Buddhist, Jain, Sikh, Muslim, Christian

### Skill Development Activities

- The Students are required to prepare a project report based on the topic assigned by the subject teacher. Which has to be submitted on before the deadline date and students are supposed to attend a Viva Voce. A separate passing mark of 3.5 should be secured out of 10 to pass the subject.
- A field study visit would be conducted to analyze various types of tourism and tourist destinations. A report journal to be submitted and which will be evaluated along with the sixth semester dissertation Viva Voce examination Maximum marks would be 5

### References

Foster L Dennis (1994).*An Introduction to Travel and Tourism*, McGraw-Hill Education

Jacob Robinet, P Mahadevan, Joseph Sindhu (2012).*Tourism Products of India*, Abhijeet Publications

Percy Brown :( 2010).*Indian Architecture Hindu and Buddhist period*, Read Books Design,

Revathy Grish(2010).*Hand Book of Tourism*, Dominant Publishers

The Gazette of India, (1988).*History and Culture, Vol.2*, Publication division. Ministry of Information and Broadcasting, Government of India,

Sati, V.P. (2001), *Tourism Development in India*, Pointers Publishers, Jaipur.

Singh, R. (2000) *Dynamics of Historical, Cultural and Heritage of India*, Kanishka Publishers, New Delhi.

<b>Course Code:</b> <b>COM172204</b>	<b>Course Title: COMMERCIAL MATHEMATICS</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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## Objective

To provide basic knowledge of mathematics and application of mathematics to commercial situations

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Commercial Arithmetic</b>	<b>13 Hours</b>
Commercial Arithmetic - simple interest, compound interest including half yearly and quarterly calculation, annuities, percentages, bills discounting, concepts of ratios - duplicate, triplicate and sub-duplicate of a ratio; Proportions - third, fourth and inverse proportion, problems.		
<b>Unit 2</b>	<b>Matrices and Determinants</b>	<b>13 Hours</b>
Matrices and Determinants - Meaning and types of matrices, operations of addition, subtraction, multiplication of two matrices, problems, transpose and determinant of a square matrix, minor of an element, co-factor of an element of a determinants, problems, application of determinants of business problems, adjacent of a square matrix, singular and non-singular matrices, inverse of square matrix, solutions of system of linear equations in two variables using Cramer's rule.		
<b>Unit 3</b>	<b>Theory of Equations</b>	<b>08 Hours</b>
Theory of equations - meaning, types of equations – simple, linear and simultaneous equations (only two variables); eliminations and substitution method only. Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$ form only), problems on commercial application.		
<b>Unit 4</b>	<b>Progressions</b>	<b>10 Hours</b>
Progressions - arithmetic progressions, finding the nth term of an AP and also sum to n terms of an AP; Insertion of Arithmetic means in given terms of AP and representation of AP; Geometric progression - finding nth term of GP, Insertion of GMs in given GP and also representation of GP.		
<b>Unit 5</b>	<b>Basics of Calculus</b>	<b>06 Hours</b>
Differential Calculus - basic formula and application of differential calculus in business decision; Integral Calculus – Basic formula and application of integral calculus in business decision.		

## Skill Development Activities

- Develop an Amortization table for Loan Amount-EMI Calculations.
- Secondary overhead distribution using Simultaneous Equations.
- Collect the information pertaining to various banks FD and RD interest rates and calculate Compound Interest for 1yr, 2yr, 3yr & 5yr periods.
- Machine Hour Rate and calculation through application of Matrix Principles.
- Secondary overhead distribution using Simultaneous Equations.



## References

- Dr. A K Arte & R V Prabhakar. A textbook of Business Mathematics.
  - Piskunov N. Differential & Integral Calculus. Moscow MIR Publishers.
  - Raghavachari M. Mathematics for Management. Tata Mc. GrawHill.
  - Raj, Dorai. . Business Mathematics. Mangalore: United Publisher.
  - SAHA. Mathematics for Cost Accountants.
  - Sancheti & Kapoor . Business Mathematics. Sultan Chand & Son.
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# Third Semester

<b>Course Code:</b> <b>COM173201</b>	<b>Course Title: ORGANIZATIONAL COMMUNICATION</b>	<b>Credits:</b> <b>1.5</b>	<b>Hours: 25</b>
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## Objective

- To familiarize students with principles of organizational Communication.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Organizational Communication</b>	<b>06 Hours</b>
Nature of organizations, organization designs and structures, factors influencing organizational structure; Organizational Communication - Communication flows, communication networks, barriers to organizational communication, informal communication.		
<b>Unit 2</b>	<b>Managing Communication</b>	<b>06 Hours</b>
Small group communication in organizations, nature of small groups, group decision making, small group networks, technologies supporting group communication, conflict and organizational communications, sources of conflict, using technology to manage conflict, ethics and organizational communication, values, ethics and ethical communication, managing diversity, Gender issues and Cultural Diversity.		
<b>Unit 3</b>	<b>Public Relations</b>	<b>04 Hours</b>
Meaning, importance and elements of public relation, corporate brand building, image management, Event and media management.		
<b>Unit 4</b>	<b>Report Writing</b>	<b>06 Hours</b>
Reports - By individuals, by committees; Approach skills, basic principles, styles and common errors (case study), preparation of reports for different business situations, preparation of press note.		
<b>Unit 5</b>	<b>Technological Advancements in Communication flows</b>	<b>03 Hours</b>
Technological advancements in communication flows, Communication - e-mail, fax, internet, teleconferencing, video conferencing, impact of technology on organizational communication; Personal Digital Assistant (PDA) - mobile phones, computers, laptops, palmtops, close circuit TVs.		

## Skill Development Activities

- Draw a chart of organizational communication
- Prepare a sample business report
- Prepare a sample press note

## References

- ☞ Pradhan, Bhande and Thakur. Business Communication. New Delhi: Himalaya Publishing house.
- ☞ Lesikar, Raymond V and Pettit, John D. Business Communication. New Delhi: Tata Mcgraw Hill.
- ☞ Kumar, Varinder. Business Communication. New Delhi: Kalyani Publishers.

<b>Course Code:</b> <b>COM173202</b>	<b>Course Title: CORPORATE ACCOUNTING</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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## Objective

To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and Latest amendments.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Underwriting of Shares</b>	<b>10 Hours</b>
Meaning, Terms Used in underwriting, Underwriter, Marked Application, unmarked application, Partial Underwriting, Firm Underwriting, Calculation of underwriting commission, Preparation of Statement showing allocation of gross liability and net liability, SEBI guidelines for underwriting		
<b>Unit 2</b>	<b>Profits Prior to Incorporation</b>	<b>10 Hours</b>
Meaning, calculation of sales ratio, time ratio, weighted ratio; Treatment of capital and revenue expenditure; Ascertainment of Pre-Incorporation and Post-Incorporation profits by preparing profit and loss account, balance sheet.		
<b>Unit 3</b>	<b>Valuation of Goodwill and Shares</b>	<b>15 Hours</b>
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 average and super profit method, annuity method. Valuation of Shares, Meaning, need for valuation, factors affecting valuation; Methods of valuation- Intrinsic value method, yield method, earning capacity method, fair value method; Rights Issue & valuation of Rights Issue; Problems.		
<b>Unit 4</b>	<b>Company Final Accounts</b>	<b>15 Hours</b>
Meaning; Preparation of Income Statement & Balance Sheet as per revised schedule (VI) Format.		
<b>Unit 5</b>	<b>Introduction to Tally</b>	<b>10 Hours</b>
Creation of company; Entering transactions and creating accounts; creation of single and multiple ledger; voucher types.		

## Skill Development Activities

- Collect and fill the share application form of a limited company
- Collect the prospectus of a company and identify its salient features
- Collect the annual report of a company and list out its assets and liabilities
- Collect the latest final accounts of a company and find out the net asset value of shares

## References

☞ Rajesh kumar, Anil kumar, Mariappa. Corporate Accounting. Himalaya Publishing House.

- ☞ Jain, and Narang. Corporate Accounting. New Delhi: Kalyani Publication.
- ☞ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publication.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ T.S.Reddy, Y.HariPrasadReddy, Company Accounting. Chennai: Margham Publication.

<b>Course Code: COT173201</b>	<b>Course Title: TRAVEL AGENCY AND TRANSPORTATION MANAGEMENT</b>	<b>Credits: 4</b>	<b>60 Hours</b>
<b>Course Objectives</b> <ul style="list-style-type: none"><li>• To understand the concept of travel and tourism</li><li>• Nature and features of Travel Industry</li><li>• Understand the significance of package tour.</li></ul>			
<b>Learning Outcome</b> <p>Travel agency management is offered with an objective to understand the role and contribution of travel agency, basics of international fair calculation and tour packaging.</p>			
<b>Level of Knowledge</b> <p>Students taking this paper are by now possessed with initial level and fundamental information about travel agency management. This paper imparts an extensive understanding on the different and important concept of tourism in day to day business. Level of knowledge is application oriented and enhances employability and competitiveness in the industry.</p>			
<b>Unit 1</b>	<b>Travel Agency Business</b>	<b>10Hours</b>	
Definition; Functions; Types of Travel Agencies and Tour Operators; Services and Products offered by Travel Agencies; Beginnings of Tourism Industry: Thomas Cook – Origin of conducted tourists services;; Duties and Responsibilities of Staff and Managers, Organizational Structure of Travel Agencies; Procedures to become a Travel agency in India and IATA approval: Sources of revenue.			
<b>Unit 2</b>	<b>Functions of a Travel Organization</b>	<b>15 Hours</b>	
Functional departments – HR, sales and marketing, finance, forex, and ticketing: Documentation – passport, visa and travel insurance. Procedures for obtaining passport and visa			
Products and services development - Component of a standard package, development of tour package, Itinerary preparation, costing and pricing, Types of tour packages.			
Linkages of travel agencies with tourism industry			
<b>Unit 3</b> Tour Operating – Introduction –	<b>Road Rail and Water Transportation System</b>	<b>10 Hours</b>	
Surface Transport - car hire companies including rent-a-car, tour coach companies, Camper Vans, Road transport documentation and insurance, Contract carriage and concept of all India permit.			
Rail transport system- History and development of railways, Introduction to Indian Railways- Types of special schemes, trains and packages offered by Indian railways, mountain railways;			
Water Transport System –Cruise ships – types, water transportation and recreation; major cruise line companies.			
<b>Unit 4</b>	<b>Airline and Travel Agency Business</b>	<b>15 Hours</b>	

International air transport regulations including freedoms of air; Functions of International Civil Aviation Organization, International Air Transport Association, Director General of Civil Aviation, Airport Authority of India; Open Sky Policy, Major airports in India. Basic Airline Ticketing Procedure: Airline Geography, City code, Country Code, Airline Code, major domestic and international airline companies

- The Students are required to prepare a project report based on the topic assigned by the subject teacher. Which has to be submitted on before the deadline date and students are supposed to attend a Viva Voce. A separate passing mark of 3.5 should be secured out of 10 to pass the subject.

### Skill Development Activities

- Project Report to be maintained biased on the Subject as subject directed by the subject teacher
- Organization structure study of Travel/ tour operating organizations
- Documentation – Passports- Visas of different countries
- E ticketing -IRCTC
- Preparation of package tour domestic& International and Promotion strategies.

### References

- Bhatia, A.K. (2009). *Tourism Development: Principles & Practices*. Sterling Publishers.
- Christie, R. M. & Morrison. A.M (2006). *The Tourism System*. 5<sup>th</sup> Edn. New York: Kendall/Hunt Publishing Company
- Mahinder, C. (2000). *Travel Agency Management: An Introductory Text*. Anmol Publications.
- Negi, J. (2006). *Travel Agency and Tour Operation: Concepts and Principles*. Kanishka Publications.
- Seth, P. N. (1997). *Successful Tourism Management*. New Delhi: Sterling Publications.
- Swain, K.S & Mishra, M.M. (2012). *Tourism Principles and Practices*. Delhi: Oxford University Press
- Negi, J. (2005), *Air travel Ticketing and Fare construction*, Kanishka, New Delhi.
- Stephen Page. (2009). *Transport and Tourism: Global Perspectives -Themes in Tourism*, Pearson Prentice Hall.
- Foster, D. L. (1994). *Introduction to Travel and Tourism*. McGraw-Hill Education.
- Laws, E. (1997). *Managing Packaged Tourism*. International Thomson Business Press.
- Pender, L. (2001). *Travel Trade and Transport: An Introduction*. Cengage Learning.
- Syratt, G. (2003). *Manual of Travel Agency Practices*. Butterworth Heinmann.



<b>Course Code:</b> <b>COM173204</b>	<b>Course Title: LAW &amp; PRACTICES OF BANKING</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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## Objective

To familiarize the students to understand the law and practice of banking.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Banker and Customer</b>	<b>06 Hours</b>
Banker And Customer - General and special relationship, meaning and concepts		
<b>Unit 2</b>	<b>Banking Operations</b>	<b>12 Hours</b>
<p>Paying Banker - Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques, grounds, payment of cheque and other instruments, mandatory function of the banker.</p> <p>Collecting Banker - Collection of cheques and other instruments, protection to the collecting banks under the negotiable instruments Act, endorsements on cheques, bills of exchange, different types of endorsements, forged endorsements, holder of value, holder/payment in due course.</p> <p>Principles of Bank Lending - Different kinds of borrowing facilities granted by banks such as loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, types of securities, NPA.</p>		
<b>Unit 3</b>	<b>Customers and Account Holders</b>	<b>12 Hours</b>
<p>Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors, joint account holders, partnership firms, joint stock companies with limited liability, executors and trustees, clubs and associations, joint Hindu family etc.; Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders, non-resident accounts, accounts of govt. departments, payment of pension, certificate of deposit.</p>		
<b>Unit 4</b>	<b>Services to Customers</b>	<b>12 Hours</b>
<p>Remittance of funds by demand drafts, safety lockers, safe custody of articles, standing instructions, phone banking, DEMAT, banking innovations, new technology in banking – E-services, debit and credit cards, internet banking, ATM, electronic fund transfer, MICR, NEFT, RTGS, IMPS, KYC Norms.</p>		
<b>Unit 5</b>	<b>Regulatory Framework</b>	<b>08 Hours</b>
<p>Regulatory policies influencing bank operations, an overview (Basel committee, prudential norms, FEMA, banker's compliance), monitoring and follow-up, IRAC norms (i.e., Income recognition and asset classification norms), Securitization &amp; Reconstruction of Financial Assets Act 2002; Bank debt recovery from borrowers.</p>		

## Skill Development Activities

- Collect and fill accounting opening form of SB A/c
- Collect and fill Pay in slip
- Draw different types of endorsements of cheques
- Paste specimen of traveler's cheques and gift cheques
- List customer services offered by at least 2 banks of your choice

## References

- ☞ Maheshwari. S.N. Banking Law and Practice. New Delhi: Kalyani Publisher.
- ☞ Tannan, M.. Banking Law and Practice in India: The International Levee Handbook
- ☞ Gordan, Natajan, banking law and practice, Himalaya Publishing House.
- ☞ Guruswamy, Commercial Banking law and practice, Chennai.

<b>Course Code:</b> <b>COM173205</b>	<b>Course Title: FINANCIAL MANAGEMENT</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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## Objectives

1. To impart the knowledge in techniques of financial management.
2. To enable the students to apply the techniques in financial decision making.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Financial Management</b>	<b>06 Hours</b>
Meaning, objectives, scope and importance of financial management, financial planning, objectives and principles of sound financial planning, long term and short term financial plan, factors affecting financial plan, Organization of finance Department; Profit maximization Vs. Wealth maximization.		
<b>Unit 2</b>	<b>Financing Decisions</b>	<b>14 Hours</b>
Introduction to Capitalization, Capital structure & Capital Gearing; Sources and Instruments of Long term funds & its merits and demerits; Computation of Cost of Capital - Equity, Preference, Debentures & Weighted Average Cost of Capital; Factors determining capital structure – Simple Problems - Leverages - Operating Leverage, Financial Leverage and Combined Leverage - EBIT- EPS Analysis.		
<b>Unit 3</b>	<b>Investment Decisions</b>	<b>18 Hours</b>
Capital Budgeting - Concept & significance, techniques of evaluation of investment proposals, Payback method, Return on investment method, Net present value method and Internal Rate of return and Profitability Index (simple problems only).		
<b>Unit 4</b>	<b>Dividend Decisions</b>	<b>10 Hours</b>
Dividend Policy, determinants of dividend policy, types of dividend policy, forms of dividend.(Theory only)		
<b>Unit 5</b>	<b>Working Capital Management</b>	<b>12Hours</b>
Meaning, importance of adequate working capital, excess or inadequate working capital, determinants of working capital requirements, sources of working capital; Cash Management – Meaning, motives of holding cash, techniques of cash management, cash budget; Receivable Management – Meaning, dimensions of receivable; Inventory Management – Meaning, objectives & techniques of inventory management. Working Capital Management(simple problems on estimation of working capital)		

## Skill Development Activities

- Illustrate operating cycle for at least 2 companies of your choice
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years
- Prepare an aging schedule of debtors with imaginary figures
- Capital structure analysis of different companies
- Draw a chart showing the finance function

## References

- ☞ Mohammed Umair & Babu V. Financial Management, Skyward publishers, Bangalore
- ☞ Chandra, Prasanna. Financial Management. New Delhi: Tata McGraw Hill.
- ☞ Khan and Jain. Financial Management. New Delhi: Tata McGraw Hill.
- ☞ Maheshwari, S.N. Financial Management. New Delhi: S.Chand.
- ☞ Pandey, I.M. Financial Management. New Delhi: Himalaya Publishing House.
- ☞ Raj, Dorai S.N. Financial Management. New Delhi: United Publication. Sharma and Gupta, Sashi. Financial Management. New Delhi: Kalyani Publisher.
- ☞ Reddy, P.N. & Appanaiah. Financial Management. New Delhi: Himalaya Publishing House.

# Fourth Semester

<b>Course Code: COM174201</b>	<b>Course Title: ADVANCED CORPORATE ACCOUNTING</b>	<b>Credits: 4</b>	<b>Hours: 60</b>
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## Objectives

1. To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and Latest amendments.
2. To equip students with recent developments in accounting area.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Accounting for Business Combination-I</b>	<b>16 Hours</b>
<b>Mergers and Acquisition of Companies:</b> 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(IndAS103) (Old AS-14), accounting for amalgamation - Pooling of interest method and purchase methods, entries and ledger accounts in the books of transferor company and Transferee Company entries and preparation of balance Sheet(Vertical Format)Excluding External Reconstruction.		
<b>Unit 2</b>	<b>Accounting for Business Combination-II</b>	<b>16 Hours</b>
<b>External Reconstruction and Internal Reconstruction:</b> Meaning, difference between amalgamation, absorption and external reconstruction, calculation of purchase consideration, entries and ledger accounts in the books of transferor company and preparation of balance sheet in the books of transferee company. Internal Reconstruction: Meaning, objectives, procedure, forms of reduction, journals entries, preparation of balance sheet after reconstruction, illustrations.		
<b>Unit 3</b>	<b>Liquidation of Companies</b>	<b>08 Hours</b>
Meaning, types of liquidation, order of payment, calculation of liquidator's remuneration, preparation of liquidator's final statement of accounts.		
<b>Unit 4</b>	<b>Holding Company Accounting</b>	<b>13 Hours</b>
Introduction, meaning of holding company, subsidiary company, steps, pre-acquisition profits, post-acquisition profit, minority interest, cost of control or capital reserve, unrealized profit, mutual indebtedness, preparation of consolidated balance sheet (AS 21).		
<b>Unit 5</b>	<b>Recent Development in Accounting</b>	<b>07 Hours</b>
Human Resource Accounting; Environmental Accounting; ABC application for Environmental Accounting; Social Responsibility Accounting; Accounting for Intangible Assets, (Theory only).		

## Skill Development Activities

- List any 5 cases of amalgamation in the nature of merger or acquisition of joint stock companies
- List out legal provisions in respect of internal reconstruction
- Calculation of purchase consideration with imaginary figures
- Narrate the provisions of AS-14

## References

- ☞ Gupta, R.L. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Iyengar, S.P. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ Tulsian. Advanced Accounting. New Delhi: Tata McGraw Hill.

<b>Course Code:</b> <b>COT174201</b>	<b>Course Title: Tourism Marketing</b>	<b>Credits:</b> <b>3</b>	<b>50 Hours</b>
<b>Course Description</b> <ul style="list-style-type: none"><li>• To expose the students to concepts and components of marketing;</li><li>• To acquaint them with tourism specific marketing skills</li><li>• To familiarize them with the contemporary marketing practices.</li></ul>			
<b>Learning Outcome</b> <p>This course will help learners to understand the different aspects of marketing like segments marketing mix elements, service marketing, buyer Behaviour and the use of technology in tourism to develop the skills required for a successful tourism and hospitality manger in an advanced global marketing environment.</p>			
<b>Level of Knowledge</b> <p>The course enables to understand the various marketing functions and techniques related hospitality and tourism. The learners will be able to study the logical aspects of marketing and helps the learners to focus on the relevant facets of placing hospitality and tourism products before the stake holders and also will have awareness about the nature of services marketing and tourism services and products</p>			
<b>Unit 1</b>	<b>Introduction to Tourism marketing</b>	<b>08 Hours</b>	
Introduction to tourism marketing, Scope and Importance of tourism and hospitality marketing, process of tourism marketing, Marketing Concepts, , Nature and characteristics of tourism product marketing. Challenges of Services Marketing with Special Emphasis on Tourism Services			
<b>Unit 2</b>	<b>Tourism Markets and Buyer Behaviour</b>	<b>10 Hours</b>	
What are tourism markets, types of tourism markets - on the basis of types of tourist and purpose of visit, Tourism consumer behavior and purchase considerations: Tourist buying process – need recognition, information search, attitude formation, purchase, post purchase and feedback: Factors influencing tourist buying – external or environmental factors, Internal or individual factors: Tourist decision making models – Mathieson and Wall model, Moutinho Model.			
<b>Unit 3</b>	<b>Tourism Marketing Environment Marketing Mix, Market segmentation, Targeting and positioning</b>	<b>12 Hours</b>	
Tourism marketing system and environment analysis, Marketing strategy planning, Concepts of marketing mix, Marketing mix of tourism: Market segmentation, why market segment, identification and selection of segment, Segment development: Market targeting: Product positioning – purpose of positioning , positioning process			
<b>Unit 4</b>	<b>Five ‘P’s of Marketing</b>	<b>10 Hours</b>	
Tourism products- new products development- Product life cycle- Brand and Branding: Tourism pricing – Concept and importance of pricing – factors affecting tourism pricing-pricing strategies: Tourism promotion – promotion and communication – factors affecting promotion - tourism promotional tools: People in tourism – managing people and encounters in tourism experiences: Process in tourism industry- process of services service transfer and its objectives- Managing process in tourism			



<b>Unit 5</b>	<b>Technology in Tourism marketing and Tourism Marketing Development</b>	<b>10 Hours</b>
Technology in tourism marketing – online travel or electronic tourism, technology and marketing mix; tourism marketing and development – Economic development – social development – development of ecology, Socially responsible marketing, Social marketing, participants in socially responsible marketing and their roles		

### **Skill Development Activities**

Project Report to be maintained biased on the course as topic directed by the subject teacher

Presentation on the topic - Modern technology and tourism.

### **References**

Manjula Chaudhary (2010), Tourism Marketing, Oxford University Press, New Delhi  
Chaudhary, Manjula (2010). Tourism Marketing. New Delhi: Oxford University Press. (L)  
Chowdhary, Nimit and Prakash, Monika (2005). A Textbook of Marketing of Services. New Delhi: Macmillan India Limited. (L)

<b>Course Code:</b> <b>COM174203</b>	<b>Course Title: COST ACCOUNTING</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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## Objective

To familiarize students with the various concepts and elements of cost.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Cost Accounting</b>	<b>12Hours</b>
Introduction, meaning and definition of cost, costing and cost accounting, objectives of costing, comparison between financial accounting and cost accounting, designing and installing a cost accounting system, cost concepts, classification of costs, cost unit, cost center, elements of cost, preparation of cost sheet, tenders and quotations.		
<b>Unit 2</b>	<b>Material Cost Control &amp; Target Costing</b>	<b>12 Hours</b>
Meaning, types, direct materials, indirect material, material control, purchasing procedure, store keeping, techniques of inventory control - setting of stock levels, EOQ, ABC analysis, VED analysis, Just-in-Time, perpetual inventory system. Documents used in material accounting, methods of pricing material issues - FIFO, LIFO, Weighted average price method and simple average method; Problems.		
Target costing- Meaning, nature, methods of establishment of cost; Just-in-Time-Features, implementation and benefits. (Theory Only).		
<b>Unit 3</b>	<b>Labor Cost Control</b>	<b>12 Hours</b>
Meaning, types, direct labor and indirect labor, time keeping, time booking, Idle time, over time, labor turn over; Methods of labor remuneration- Time rate system, piece rate system (Taylor's Differential Piece Rate System, Straight piece rate system), incentive systems (Halsey Plan, Rowan Plan), problems.		
<b>Unit 4</b>	<b>Overhead Cost Control</b>	<b>12Hours</b>
Meaning and Definition, classification of overhead, procedure for accounting and control of overheads, allocation of overheads, apportionment of overheads, primary overheads distribution summary, secondary overhead distribution summary-Direct allocation, re-apportionment-repeated distribution method and simultaneous equation method, absorption of factory overheads, methods of absorption- machine hour rate (only), problems.		
<b>Unit 5</b>	<b>Reconciliation of Cost and Financial Accounts</b>	<b>12Hours</b>
Need for Reconciliation, reasons for differences in profit or loss shown by cost accounts and profits or loss shown by financial accounts, preparation of reconciliation statement and memorandum reconciliation account.		

## Skill Development Activities

- Classification of costs incurred in the making of a product
- Estimate the cost for making a product of your choice
- Make a list of different types of overheads in an organization
- Identify the elements of cost in service sector
- Prepare a case for cost reconciliation

## References

- ☞ Agarwal, M.L. Cost Accounting. Bangalore: Sahitya Bhavan.
- ☞ Arora, M.N. Cost Accounting. New Delhi: Himalaya Publishing House.
- ☞ Jain & Narang. Cost Accounting. New Delhi: Kalyani Publisher.
- ☞ Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand.
- ☞ Nigam & Sharma. Cost Accounting. New Delhi: PHI Learning.

<b>Course Code:</b> <b>COM174204</b>	<b>Course Title: EQUITY AND COMMODITY MARKETS</b>	<b>Credits: 4</b>	<b>Hours: 60</b>
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### OBJECTIVES

To familiarize the students with the conceptual framework of stock markets and commodity markets and their functionality.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Equity Markets</b>	<b>16 Hours</b>
Meaning, Features, Classification of Capital Markets; Functional importance of capital markets; Methods of Floating New Issue; Advantages & Disadvantages of Going Public; Steps or Procedure for Issue of shares (In Detail); Difference between Fixed price and Book Building; Types of Bidders in Public issue; Benefits of Listing; Buy Back of Shares- Meaning & Definition; Reasons for Buy Back of Shares; Methods of buyback of shares; Procedure of Buy Back of shares; Players in the New Issue Market and their functions; Role of SEBI in New Issue Market; SEBI Criteria for issue of shares.		
<b>Unit 2</b>	<b>Stock Markets</b>	<b>10 Hours</b>
Concept of Stock Markets; Difference between Primary market and Secondary Market (Stock Market); Features of Stock markets; History of Stock Markets; Organization of Stock Exchanges; Difference between Mutualization & Demutualization of stock exchange; Regulatory framework of stock exchanges in India; Governing Body of Stock Exchange; Membership criteria in a Stock Exchange; Overview of Major Stock Exchanges in India; Role, Function and Importance of Stock Exchanges; Role & Functions of SEBI in Monitoring the Stock Exchange		
<b>Unit 3</b>	<b>Trading in Stock Exchange</b>	<b>12 Hours</b>
Concept of Stock Trading; Locating a Broker; Selecting Method of Trading; Placement & Execution of order; Selecting pattern of trade; Preparation of contract notes; Settlement of Transactions (Settlement Procedure-NSE and BSE); Speculators in Stock Exchange; Types of Stock Brokers and their activities; Stock Market Classification of Shares; Depository-Meaning, Constituents, Depositories in India, Functions of depository (NSDL and CDSL); Factors affecting stock markets;		
<b>Unit 4</b>	<b>Overview of Commodity Markets</b>	<b>10 Hours</b>
Commodities-Meaning and types; Commodity Market-Meaning and Different segments in Commodities market; Structure of Indian Commodity Market; Commodity Markets Ecosystem; Advantages and Disadvantages of commodity Markets; The importance and role of the commodity markets; Difference between stock and Commodity markets.		

Unit 5	Commodity Trading & Exchanges	12 Hours
Commodity derivatives-Meaning and its merits and Limitations; Major commodity exchanges in India; Instruments available for trading-Futures, Forward and Options (meaning, features and Functions); Distinction between futures and forward contracts; Commodity trading system-A brief discussion on trading and settlement procedure; Simple numerical problems on execution of Futures and Options.		

### Skill Development Activities

- Study of stock price movements using moneycontrol.com
- Mock trading using Share Khan Demo software, available in commerce lab
- Stock trading activity using rediffmoney.Com
- Mock commodity trading
- Studying a red herring prospectus of company
- Tracking performance of IPOs post and pre listing

### References

- ☞ B. Kulkarni. Commodity Markets and Derivatives. Excel Book India.
- ☞ Bhole, L.M. Indian Financial Institutions, Markets and Management. New York: McGraw Hill. .
- ☞ Gurusamy. Financial Markets and Institutions. Tata McGraw Hill.
- ☞ Khan. systems. Tata McGraw Hill.
- ☞ Saunders. Financial Markets and Institutions. Tata McGraw Hill.

Srivastava R.M. Management of Indian Financial Institutions. kalyani publishers

<b>Course Code: COM174205</b>	<b>Course Title: INTERNATIONAL BUSINESS ENVIRONMENT</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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### Objective

To familiarize the students with International Trade and Business Environment

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Globalization and International Business</b>	<b>10Hours</b>
Introduction to International business – Meaning, objectives and importance, problem; Factors affecting international business - Political factors, socio-economic, cultural, technological and legal, modes of entering international business (meaning only), stages of international business; Globalization– Methods and essential conditions for globalization, impact of globalization.		
<b>Unit 2</b>	<b>MNCs and International Business</b>	<b>10 Hours</b>
Definitions, distinction among Indian companies, MNC, global companies and TNC, organizational structure of MNCs and their merits and demerits, MNCs in India.		
<b>Unit 3</b>	<b>International Marketing &amp; Intelligence</b>	<b>10 Hours</b>
Information required, sources of information; International Marketing Information System and Marketing Research; International Marketing – Nature, comparison with domestic marketing, benefits from international marketing; Major Activities - Market assessment, An overview of product decisions, promotion decisions, pricing decisions, distribution decisions and product life cycle in international context.		
<b>Unit 4</b>	<b>International Human Resource Management</b>	<b>10Hours</b>
Comparison Between IHRM and domestic HRM, sources of global recruitment, global selection approaches, need of induction and orientation for international employees, international adjustment stages, need & importance of training for global jobs; Reasons for expatriate failure and process of repatriation.		
<b>Unit 5</b>	<b>Economic Integration for Borderless Trade</b>	<b>10Hours</b>
Concept of Economic Integration and its merits and demerits , Different kinds of economic Integration, Major Trading Blocks –European Union, SAARC, BRICS, NAFTA (Structure and their objectives only); Role of WTO in development of International Business; Procedure of Export and import Trade.		

## Skill Development Activities

- List any three MNCs operating in India along with their products or services offered
- Prepare a chart showing currencies of different countries
- Collect and paste any two documents used in import export trade
- Tabulate the foreign exchange rate for two countries for 1 month

## References

- ☞ Bennet. International Business. Pearson Education.
- ☞ Daniels. International Business Environment and Operations. Pearson.
- ☞ Dr. K Aswathappa. International Business. Tata Mcgraw Hill.
- ☞ Mohammed Umair. International Business. Skyward Publishers, Bangalore.
- ☞ Joshi. International Business Environment. Himalaya Publishing House.
- ☞ Subba Rao. International Business. Himalaya Publishing House.

# Fifth Semester



<b>Course Code: COM175201</b>	<b>Course Title: METHODS AND TECHNIQUES OF COST ACCOUNTING</b>	<b>Credits: 4</b>	<b>Hours: 60</b>
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## Objectives

1. To expose the students to the tools and techniques used in Cost Accountancy
2. To familiarize with the use of costing data for decision making and cost control

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Job and Contract Costing</b>	<b>12 Hours</b>
Features, objectives, advantages and disadvantages of job and contract costing, comparison between job and contract costing; Problems.		
<b>Unit 2</b>	<b>Process Costing</b>	<b>12 Hours</b>
Features of process costing, comparison between job costing and process costing, advantages and disadvantages; Process Loss - Normal loss, abnormal loss, abnormal gain; Joint and by-products, problems (Excluding inter process profit and equivalent production).		
<b>Unit 3</b>	<b>Operating Costing</b>	<b>12 Hours</b>
Introduction, meaning, types and methods; Transport Costing - meaning, classification of cost, ascertainment of absolute passenger kilometers, ton kilometers, problems.		
<b>Unit 4</b>	<b>Activity Based Costing</b>	<b>12 Hours</b>
Meaning, difference between traditional costing method and activity based costing, characteristics of Activity Based Costing (ABC), cost driver and cost pools, product costing using ABC system, uses, limitations, steps in implementation of ABC, simple problems.		
<b>Unit 5</b>	<b>Techniques of Costing</b>	<b>12 Hours</b>
Marginal costing- Meaning, features of marginal costing, p/v ratio, break even analysis(excluding decision making); Standard Costing (Excluding variance analysis); Budgetary Control- meaning of budget and budgetary control, classification of budgets, preparation of cash and flexible budget.		

## Skill Development Activities

- List out the industries located in your area and methods of costing adopted by them.
- List out different materials used in the production process of 2 companies.
- Preparation of flexible and cash budget with imaginary figures.

## References

- ☞ Jain & Narang. Cost Accounting. Kalyani Publishers.
- ☞ Khanna Pandey & Ahuja. Practical Costing.
- ☞ M. N. Arora. Cost Accounting Himalaya publication house
- ☞ M.L. Agarwal. Cost Accounting. Sahitya Bhawan.
- ☞ N.K. Prasad. Cost Accounting. Kolkata: Book Syndicate Pvt ltd.
- ☞ S.N. Maheshwari. Cost Accounting. Sultan Chand.

<b>Course Code:</b> <b>COM175202</b>	<b>Course Title: INCOME TAX- I</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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## Objective

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

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Income Tax</b>	<b>06 Hours</b>
Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Income tax authorities- ITO, CIT and CBDT, powers and functions; Types of assessments, recovery of tax and refunds.		
<b>Unit 2</b>	<b>Residential Status and Tax Incidence</b>	<b>12 Hours</b>
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
<b>Unit 3</b>	<b>Income from Salary</b>	<b>28 Hours</b>
Concept of salary income, incomes forming part of salary, various kinds of retirement benefits along with their tax provisions, computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, computation of taxable value of allowances, computation various retirement benefits, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.		
<b>Unit 4</b>	<b>Income from House Property</b>	<b>14 Hours</b>
Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.		

## Skill Development Activities

- Prepare a chart of perquisites and allowances.
- Make a list of enclosures to be made along with IT returns of salary and income from house property.
- Collect and fill form 16.
- Computation of income tax payable by 5 employees in different companies

## References

- ☞ B.B. Lal. Direct Taxes. Konark Publisher (P) ltd.
- ☞ Manjunath CV and Mohammed Umair. Income Tax-I, Skyward Publishers, Bangalore
- ☞ Bhagwathi Prasad. Direct Taxes Law and Practice. Wishwa Prakashana.
- ☞ Dinakar Pagare. Law and Practice of Income Tax Sultan Chand and sons.
- ☞ Dr. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
- ☞ Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes. Bharath Law House.
- ☞ Dr. Vinod K Singhania. Direct Taxes Law and Practice. Taxmann publication.
- ☞ Gaur & Narang. Income Tax. Kalyani Publishers
- ☞ V.S. Datey. Indirect Taxes Taxmann Publication.

<b>Course Code:</b> <b>COT175201</b>	<b>Course Title: SUSTAINABLE TOURISM</b>	<b>Credits: 3</b>	<b>50 Hours</b>
<b>Course Objectives</b> <ul style="list-style-type: none"><li>• Explain the concepts of sustainable tourism and ecotourism.</li><li>• To learn how sustainable tourism helps the tourism industry.</li><li>• To understand the relationship between ecology and tourism and creating a balance for the good of the community.</li></ul>			
<b>Learning Outcome</b> <p>Sustainable tourism is offered with an objective to understand the relevance of environmental awareness among tourism planners for successful tourism development. The modules are developed to enhance specialized knowhow on the quality growth of tourism resources with a sustainable approach. Sustainability in Tourism comprehensively examines the theoretical and applied dimensions of contemporary sustainable tourism from a global perspective.</p>			
<b>Level of Knowledge</b> <p>Students taking this course are already outfitted with elementary understanding on the theoretical framework in tourism. This paper facilitates the students to conduct a widespread analysis on the different aspects in sustainable development for a successful destination.</p>			
<b>Unit 1</b>	<b>Introduction to Sustainability</b>	<b>12 Hours</b>	
Introduction to Sustainable Tourism: Definition, Concept, Growth and Principles. Relevance of sustainability and sustainable Tourism – Ecological concepts and principles – The Environmental Impact of Tourism - Resistance to sustainable tourism – Principles of sustainable tourism – Concept of Carrying Capacity –Concept of alternative destination– Problems and prospects for sustainability			
<b>Unit 2</b>	<b>Eco Tourism and Sustainability</b>	<b>12 Hours</b>	
Eco – tourism as a worldwide phenomenon - Concept and planning of eco – Tourism destinations - Developing and implanting Eco tourism guidelines for utilising forest, wildlife resources and neighbouring communities - Eco – tourism and community development - Tourism in protected areas: trends affecting the planning of tourism and protected areas - Potential benefits and risks of tourism in protected areas			
<b>Unit 3</b>	<b>Global Concerns and Impact Mitigation measures</b>	<b>14 Hours</b>	
Tourism and global concerns – Rise in Temperature – Melting of Snow Caps – Rise in Sea Level, Monsoon and its Changes – The impact of global concern on tourism – Prevention of Hazards. Environmental Impact Assessment (EIA) – The need for EIA – Steps of EIA- Usage of EIA – in conserving ecology and environment – UN Initiatives on Ecology and Environment. Tourism Development and Economic Planning - Tourism Investment Strategy and role of host government. Conference, convention & declaration related to environments – WECD commission - Rio – declaration (Agenda 21), Quebec declaration - Environmental Code of conduct. Role of regulatory and international bodies in sustainability – Challenges and concerns.			

<b>Unit 4</b>	<b>Service Learning and Sustainable Tourism</b>	<b>12 Hours</b>
Contemporary approaches in sustainable Tourism – Sustainability and community involvement – Community participation through tourism business – Tourism entrepreneurship initiatives of host community and their role in destination development - Alternative Forms of Tourism - Preserving Heritage and Community Based Cultural Tourism – Sustainability and destination branding .Government projects for community participation in eco-tourism and sustainable tourism in India		

### **Skill Development Activities**

Record Journal to be maintained biased on the Subject

### **References**

- Bhatia, A.K. (2009). *Tourism Development: Principles & Practices*. Sterling Publishers.
- Burkart, A. J, &Medlik, S. (1994). *Tourism Past, Present and Future*. London: William Heinemann Ltd.
- Chandra, P. (2003). *Global Ecotourism, Codes, Protocol and Charter*. New Delhi: Kanishka Publication.
- Chandra, P. (2004). *International Eco Tourism Environment Rules & Regulation*. New Delhi: Kanishka Publication.
- Christie, R. M. &Morrison. A.M (2006).The Tourism System.5th Edn. New York: Kendall/Hunt Publishing Company
- Cooper, C. Fletcher, J. Gilbert, D. &Wanhill, S. (2000). *Tourism Principles and Practices*. London: Pitman Publishing.
- Conrady, R., & Buck, M. (2010).*Trends and Issues in Global Tourism*.Springer.
- Swain, K.S & Mishra, M.M. (2012).*Tourism Principles and Practices*. Delhi: Oxford University Press
- Douglas, F. (1995).*Travel & Tourism Management*. London: Macmillan
- Mill, R. C., & Morrison, A. M. (2006).*The Tourism System*. Kendall-Hunt Publishing Company.
- Mill, R. C., & Morrison, A. M. (1992). *The Tourism System: An Introductory Text*. London: Prentice Hall.
- Negi, J. (1990). *Tourism Development and Resource Conservation*. New Delhi: Metropolitan.
- Pearce, D.W. &Warford, J. J. (1993).*World Without End: Economics, Environment and Sustainable Development*. World Bank Environment Department.

<b>Course Code: COM175203</b>	<b>Course Title: ENTREPRENEURSHIP DEVELOPMENT</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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## Objective

To enable students to understand the basic concepts of Entrepreneurship and preparing a business plan to start an enterprise.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Entrepreneurship</b>	<b>06 Hours</b>
Introduction to entrepreneur, entrepreneurship and enterprise, importance and relevance of the entrepreneur, factors influencing entrepreneurship, pros and cons of being an entrepreneur, women entrepreneurs, problems and promotion, types of entrepreneurs, characteristics of successful entrepreneur, competency requirement for entrepreneurs, awareness of self-competency and its development, latest policies of government towards entrepreneurship.		
<b>Unit 2</b>	<b>Small Scale Enterprises</b>	<b>10 Hours</b>
Small scale enterprises, tiny industries, ancillary industries, cottage Industries- definition, meaning, product range, capital investment, ownership patterns, importance and role played by SSE in the development of the Indian economy, problems faced by SSE'S and the steps taken to solve the problems, policies governing SSE's; Sickness in SSE's - meaning and definition of a sick industry, causes of industrial sickness, preventive and remedial measures for sick industries.		
<b>Unit 3</b>	<b>Starting a Small Business</b>	<b>12 Hours</b>
Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies; An overview of the steps involved in starting a business venture -Location, clearances and permits required, formalities, licensing and registration procedures, assessment of the market for the proposed project, importance of financial, technical and social feasibility of the project.		
<b>Unit 4</b>	<b>Business plan</b>	<b>12 Hours</b>
Meaning of BP, importance of business plan, preparation of business plan, typical BP format, financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP, preparation of BP, common pitfalls to be avoided in preparation of a BP.		
<b>Unit 5</b>	<b>Institutional Assistance to Small Scale Enterprises</b>	<b>10 Hours</b>

Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Micro Finance and SHGs; Financial incentives for SSI's and tax concessions, assistance for obtaining raw material, machinery, land and building and technical assistance; Industrial estates - role and types.

### **Skill Development Activities**

- Preparation of project report to start a new SSI unit
- Draft a letter to concerned authority seeking license for proposed SSI unit
- Prepare the format of a business plan
- Prepare a chart showing the financial assistance and tax concessions to SSI units
- Make a report on success stories of 2 entrepreneurs

### **References**

- ☞ Aruna Kaulgud. Entrepreneurship Management. New Delhi: Vikas publishing house.
- ☞ CSV Murthy. Entrepreneurial Development. Himalaya publishing house.
- ☞ Dreamily Kumar, S.C.Poornima, Minni K.Abraham, Jayashree K. Entrepreneurial Development.
- ☞ Government of India. Report of the committee on Development of small and medium entrepreneurs.
- ☞ S.V.S. Sharma. Developing Entrepreneurship. Issues and Problems.
- ☞ Srivastava, A Practical Guide to Industrial Entrepreneurs
- ☞ Udai Pareek and T.V. Rao. Developing Entrepreneurship. New Delhi: Engage Learning.
- ☞ Vasanth Desai. Management of Small Scale Industry. Himalaya publishing house.



# Sixth Semester

<b>Course Code: COM176201</b>	<b>Course Title: BUSINESS LAWS</b>	<b>Credits: 3</b>	<b>Hours: 50</b>
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## Objectives

1. To provide students with basic legal concepts and the Indian legal environment in which business is carried on.
2. To enable the students to understand the emerging legal issues in a digital Networked environment.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to business laws</b>	<b>04 hours</b>
Introduction, nature of law, meaning and definition of business laws, scope and sources of business laws.		
<b>Unit 2</b>	<b>Contract laws</b>	<b>20 Hours</b>
Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of  Contracts, remedies for breach of contract.  Indian Sale of Goods Act, 1930: Definition of contract, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.		
<b>Unit 3</b>	<b>Intellectual Property Legislation</b>	<b>10 Hours</b>
Meaning and definition of intellectual property, types of intellectual properties; Patent Act of 1970 and amendments (as per WTO agreements) – Background, objects, definition, inventions, patentee, true and first inventor, procedure for grant of process and product patents, WTO rules for patents (in brief), rights to patentee, infringement, remedies.		
<b>Unit 4</b>	<b>Foreign Exchange Management Act</b>	<b>06 Hours</b>
Objectives, scope and salient features, offences under the Act.		
<b>Unit 5</b>	<b>Consumer Protection Act &amp; Competition Law</b>	<b>04 Hours</b>
Background, Definitions - Consumer, consumer dispute, complaint, deficiency, service, consumer protection council, consumer Redressal agencies, district forum, state commission and national commission; Competition Law: Meaning and scope, salient features, offences and penalties under the Act.		

<b>Unit 6</b>	<b>Information Technology Act</b>	<b>06 Hours</b>
The Information Technology Act 2000 - Digital signature, digital signature certificate, electronic records and governance, certifying authorities, cybercrimes, offences and penalties under IT Act 2000.		

### **Skill Development Activities**

- Draft an application to the Chief Information officer of any government office seeking information about government spending
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
- Collect and present constructive and innovative methods to reduce global warming
- Draft digital signature certificate

### **References**

- ☞ Aswathappa. K & Ramachandra. Business Law. Mumbai: Himalaya publishing house
- ☞ Garg, Sareen, Sharma & Chawla. Business Law.
- ☞ Kapoor N.D. Business Law. New Delhi: Sultan Chand & Co.
- ☞ Nabhi. Business Law. Mumbai: Indian Law House.
- ☞ Tulsian. Business Law. New Delhi: Tata McGraw Hill.

<b>Course Code: COM176202</b>	<b>Course Title: INCOME TAX- II</b>	<b>Credits: 4</b>	<b>Hours: 60</b>
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## Objective

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

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Income from Business &amp; Profession</b>	<b>24 Hours</b>
Profits and Gains from Business and Profession, problems on business relating to sole trader only; Problems on profession relating to chartered accountant, advocate and doctor only.		
<b>Unit 2</b>	<b>Capital Gains</b>	<b>16 Hours</b>
Capital Gains -Theory and problems including exemptions U/S 54, 54B, 54EC, 54D, 54F, 54G, 54GA.		
<b>Unit 3</b>	<b>Income from Other Sources</b>	<b>12 Hours</b>
Incomes taxable under the head other sources; Securities - Kinds of securities, casual income, rules for grossing, bond washing and speculative transactions, problems.		
<b>Unit 4</b>	<b>Set-off and Carry Forward of Losses</b>	<b>01 Hours</b>
Set off of losses and Carry forward. (Theory only).		
<b>Unit 5</b>	<b>Deduction from Gross Total Income</b>	<b>03 Hours</b>
Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U and other relevant section introduced in current finance bill applicable to individual assessee.		
<b>Unit 6</b>	<b>Computation of Total Income and Tax Liability</b>	<b>04 Hours</b>
Computation of total income and tax liability of Individual assessee, problems - In case of Income from Salary & House Property (Computed income shall be given).		

## Skill Development Activities

- Prepare a chart showing the rates of TDS
- File an IT return of an individual
- Make a list of enclosures for IT return of a businessman
- Make a chart of exempted capital gains and CII.

## References

- ☞ B.B. Lal. Income Tax, Central Sales Tax Law and Practice. Konark Publisher (P) Ltd.
- ☞ Bhagwathi Prasad. Direct Taxes Law and Practice. Wishwa Prakashana.
- ☞ Dinakar Pagare. Law and Practice of Income Tax Sultan Chand and sons.
- ☞ Dr. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
- ☞ Dr. Vinod K. Singhania. Direct Taxes Law and Practice. Taxmann publication.

<b>Course Code: COM176203</b>	<b>Course Title: MANAGEMENT ACCOUNTING</b>	<b>Credits: 4</b>	<b>Hours: 60</b>
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## Objectives

1. To enable the students to understand the analysis and interpretation of financial statements
2. To prepare management reports for decision making.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Management Accounting</b>	<b>12 Hours</b>
<p>Meaning, definition, objectives, nature and scope, role of management accountant, relationship between financial accounting &amp; management accounting, cost accounting &amp; management accounting.</p> <p>Analysis of Financial Statements - Types, methods of financial analysis-comparative statements, common size statements, trend analysis, problems.</p>		
<b>Unit 2</b>	<b>Ratio Analysis</b>	<b>14 Hours</b>
<p>Meaning and definition of accounting ratio and ratio analysis, classifications of ratios, uses &amp; limitations, problems on ratio analysis, preparation of financial statements with the help of accounting ratios.</p>		
<b>Unit 3</b>	<b>Funds Flow Analysis</b>	<b>15 Hours</b>
<p>Meaning and concept of funds, funds flow statements, uses and limitation of funds flow statements, preparation of fund flow statements-statement of changes in working capital, statement of funds from operation, statements of sources &amp; applications of funds, problems.</p>		
<b>Unit 4</b>	<b>Cash Flow Analysis</b>	<b>15Hours</b>
<p>Concept of cash and cash equivalents, meaning and definition of cash flow statement, difference between cash flow statement and fund flow statement, uses of cash flow statement, limitations of cash flow statement, Provisions of Ind AS-7 (old AS 3) ,Procedure for preparation of Cash Flow Statement ,Cash Flow from Operating Activities ,Cash Flow from Investing Activities and Cash Flow from Financing Activities, Preparation of cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).</p>		
<b>Unit 5</b>	<b>Management Reporting</b>	<b>04 Hours</b>
<p>Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.</p>		

## Skill Development Activities

- Collection of financial statements of an organization for two years and prepare comparative statements.
- Collect the financial statements of an organization and calculate various accounting ratios.
- Collection of financial statements of an organization for two years and prepare common size statements.
- Draft a management report about a financial performance in an organization.

## References

- ☞ M.N.Arora. Management accounting. Himalaya publishing house
- ☞ I.M. Pandey. Management Accounting. Vikas publications.
- ☞ J. Made Gowda. Cost and Management Accounting. Himalaya publishing house
- ☞ Jain and Narang. Cost and Management Accounting. kalyani publishers.
- ☞ Prabhakara Rao. Management Accounting. Excel books.
- ☞ Sharma and Shashi Gupta. Management Accounting. Kalyani publishers.
- ☞ S.N.Maheswari. Management accounting. Vikas publications.
- ☞ A. K. Vashisht, J.S Pasricha, Management Accounting, Unistar Books PVT.Ltd

<b>Course Code: COT176201</b>	<b>Course Title: Aviation Management</b>	<b>Credits: 3</b>	<b>50 Hours</b>
<b>Course Description</b> <ul style="list-style-type: none"><li>• To Understand the basics of the civil aviation of industry</li><li>• To Know the importance of civil aviation of industry and various passenger services offered including cargo handling procedures</li><li>• Learn about various infra-structure facilities at the airport including Air Traffic Management</li></ul>			
<b>Learning Outcome</b> <p>Understand the structure and dynamics of airline industry along with airport and airlines management system. Also to know the basics of Air Traffic Management , Cargo handling, regulations and formalities to travel, different organizations and their contribution to airlines management.</p>			
<b>Level of Knowledge</b> <p>Level of Knowledge Students studying this paper are by now equipped with primary knowledge on the various aspects of travel trade. This paper offers the students to gain a thorough insight into various issues, developments and formalities related to airport handling, various rules, regulations, procedures and documentation about cargo and its movement</p>			
<b>Unit 1</b>	<b>Introduction to Aviation Industry</b>	<b>10 Hours</b>	
History, growth and development of aviation industry. Impact of World War in Aviation, Aviation in India, present status of airline companies, airports, airport security etc. Airport operations- traffic control, Airport layout and its importance, terminal configuration, runway, Total Airport Management system			
<b>Unit 2</b>	<b>Introduction to Airline industry</b>	<b>10 Hours</b>	
Management of Airlines – Types of airlines, airlines personnel and revenue earning, airport management, study of aircraft parts, the aircraft turnaround, the control tower, Airport facilities and special passengers, airport access, check in facilities, landing facilities for departing passengers, in-flight services, cabin component, audio and video projection equipment, emergency equipment for disembarkation, in-flight entertainment, classes of service with more comfort			
<b>Unit 3</b>	<b>Passenger handling</b>	<b>10 Hours</b>	
Introduction to International and Domestic passenger handling, Procedure at the airport - documentation for various types of travellers, Importance of service for passengers; Passenger demand and output management, Customer relationship management, cross culture management. Check-in and Arrival procedure. Importance for grooming, personality development and communication for passenger handling.			
<b>Unit 4</b>	<b>Cargo Handling</b>	<b>10 Hours</b>	
Introduction To cargo handling- procedures and documentation. Various types of risks in cargo handling. International and domestic cargo management. Brief on load and trim. Insurance and risk management. Introduction to DGR. Document for import, Document to export, Dos and Don'ts, Different types of Caro Handling by Air India			



<b>Unit 5</b>	<b>Airport Infrastructure and Air Traffic Management</b>	<b>10 Hours</b>
Different types of aircrafts and configurations. Equipment's used by airlines. Major players in aircraft manufacturing. Introduction to airport infrastructure – Different area or work space. Air Traffic Control – Airport control, Ground Control, Local control or air control, Flight data/ clearance delivery, En-Route, Center or Area Control, Air traffic problems		

### **Skill Development Activities**

Project Report to be maintained biased on the course as topic directed by the subject teacher

Presentation on the topic – Major Airports in India.

### **References**

R Karuppasamy, R Saravanan,(2012), A Practical Approach to Airport Management, Himalaya Publishing House, Guwahati.

Gagandeep Singh,(2011),Civil Aviation and Tourism Administration, Aadi Publications, Jaipur.

Negi, J. (2005) 'Air travel Ticketing and Fare construction', Kanishka, New Delhi.

Joel Lech, (2002), 'Airfare secrets exposed', Powell Books, London.

Singh, R. (2008), Aviation Management: Global and National perspectives, Kanishka Publishers, New Delhi.

# Electives

## **ACCOUNTING AND TAXATION GROUP**

<b>Course Code:</b> COM175A01	<b>Course Title: ADVANCED FINANCIAL ACCOUNTING</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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### **Objectives**

1. To obtain the procedure and process involved in preparation accounts for different types of organization
2. To make the students to understand application areas of accounts among various organization

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Accounts of Banking Companies</b>	<b>14 Hours</b>
Business of banking companies; Some important provisions of banking regulations act of 1949, minimum capital and reserves, restrictions on commission, brokerage, discounts, statutory reserves, cash reserves, books of accounts; Special features of bank accounting: final accounts- income statement, balance sheet, interest on doubtful debts, rebate of bill discounted, acceptance, endorsement and obligations, problems as per new provisions.		
<b>Unit 2</b>	<b>Accounts of Life Insurance Company</b>	<b>13 Hours</b>
Introduction- Meaning of life insurance; Types of Insurance ; Accounting concepts relating to life insurance companies; Preparation of final accounts of insurance companies-Form A- Revenue account, Form A- Balance sheet.		
<b>Unit 3</b>	<b>Accounts of General Insurance Company</b>	<b>10 Hours</b>
Meaning of general insurance, Type of General Insurance, Accounting concepts relating to general insurance companies; Preparation of final accounts of insurance companies- Form B-Revenue account, Form B- Profit and loss account and Form B- Balance sheet. Crop Insurance to be added		
<b>Unit 3</b>	<b>Inflation accounting</b>	<b>13 Hours</b>
Introduction- meaning, definition, importance and need , role , objectives , merits and demerits of Inflation Accounting ,Problems on current purchasing power method (CPP) and current cost accounting method (CCA).		
<b>Unit 5</b>	<b>Investment Accounting</b>	<b>10 Hours</b>

Meaning, nature of investment accounting, investment ledger and different terms used- cum dividends or interest, ex dividend or interest, brokerage and expenses, problems.

### **Skill Development Activities**

- Preparation of different schedules with reference to final accounts of Banking Companies
- Preparation of financial statement of Life Insurance Company.
- Preparation of financial statement of General Insurance Company

### **References**

- ☞ Maheswari, S.N. Advanced Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ Iyengar, S.P. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Gupta, R.L. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Tulsian. Advanced Accounting. New Delhi: Tata McGraw Hill.

<b>Course Code:</b> COM175A02	<b>Course Title: Business Taxation</b>	<b>Credits:</b> 4	<b>Hours: 60</b>
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### Objectives

- To acquaint the student with the Theoretical and Practical aspects of Assessing Companies.
- To acquaint the student with the Theoretical and Practical aspects of assessing firms.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to Direct Taxes</b>	<b>05 Hours</b>
Basic framework of direct taxation, principles of direct taxation, appraisal of annual finance act, tax planning and its methods, advance tax rulings.		
<b>Unit 2</b>	<b>Assessment of Partnership Firms</b>	<b>15 Hours</b>
Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) – AMT Provisions - Computation of Total Income and Tax Liability.		
<b>Unit 3</b>	<b>Assessment of Companies-I</b>	<b>15 Hours</b>
Meaning of Company - Types of Companies - Computation Procedure - Salient features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation; MAT - Carry Forward and set off of losses - Tax on Distributed Profits -Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision.		
<b>Unit 4</b>	<b>Assessment of Companies – II</b>	<b>15 Hours</b>
Companies: Computation of total income of companies - Determination of Tax Liability (Problems); deductions under section 80 applicable to companies only. Procedure for Assessment; Deduction of tax at source; Advance Payment of tax; Refunds, Appeals and revision (Theory only).		
<b>Unit 5</b>	<b>Tax Planning</b>	<b>10 Hours</b>
Tax Planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, transfer pricing. (Simple Problems)		

## **SKILL DEVELOPMENT**

- Collect financial statement of a firm and compute the taxable income
- Narrate the procedure for calculation of book profits
- Illustrate the buying or leasing of an asset.

## **REFERENCES**

- Vinod K. Singhania: Taxman's Direct Tax Laws
- Bhagawati Prasad: Direct Tax Laws and Practice
- B.B. Lal and N. Vashisht: Income Tax, Wealth Tax and Tax Planning
- Manmohan: Direct Taxes with Tax Planning aspects
- GirishAhuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.

<b>Course Code:</b> COM176A01	<b>Course Title: GOODS AND SERVICES TAX</b>	<b>Credits:</b> 4	<b>Hours: 60</b>
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## Objectives

To make the students understand the GST law in India

To make the students understand the calculation of GST for different goods and services.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Introduction to GST</b>	<b>07 Hours</b>
Meaning – Scope – Administration – Levy and Exemptions: Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Time value of supply – Registration: GSTN, Amendment, Cancellation and revocation.		
<b>Unit 2</b>	<b>Calculation of GST and Input Tax Credit</b>	<b>20 Hours</b>
Valuation of Goods and Services Tax – Procedure of Input tax Credit – Input credit for job work – Input credit for services – Recovery of credit. Tax invoice, credit and debit notes. Transfer of Input tax credit.		
<b>Unit 3</b>	<b>Payment of Tax</b>	<b>10 Hours</b>
Payment of tax, interest, penalty, and other amounts - Interest on delayed payment of tax - Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery.		
<b>Unit 4</b>	<b>Returns</b>	<b>13 Hours</b>
First Return - Claim of input tax credit and provisional acceptance - Matching, reversal and re-claim of input tax credit - Matching, reversal and re-claim of reduction in output tax liability - Final return – Late Fees - Scrutiny of returns.		
<b>Unit 5</b>	<b>Offences and Penalties</b>	<b>10 Hours</b>
Offences and Penalties - Detention of goods and conveyances, and levy of penalty - Confiscation of goods – Prosecution – Appeal and Revision – Advance Rulings.		

The syllabus is framed on the basis of draft law relating to GST and the syllabus will be changed after its amendments

## Skill development activities

- Computation of input tax credit.
- Performa of various forms for returns

## References

GST Model Drafted by Ministry of Finance Government of India

<b>Course Code:</b> COM176A02	<b>Course Title: ACCOUNTING FOR BUSINESS DECISIONS</b>	<b>Credits:</b> 4	<b>Hours: 60</b>
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## Objective

To enable the students to understand business decisions using the accounting information.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Application of Marginal Costing</b>	<b>16 Hours</b>
Profit planning-Meaning, purpose, techniques, stages involved in the installation of profit planning and control, product analysis of profitability of proposal at different level of output, fixation of selling price, make or buy decision, key (limiting) factor, maintaining desired level of profits, selection of suitable product mix, diversification of product, closing down or suspending down activities; Product pricing - own/lease, sell or further process.		
<b>Unit 2</b>	<b>Life Cycle Costing</b>	<b>10 Hours</b>
Meaning, phases in product life cycle costing, characteristics of product life cycle, cost control, experience curve in product life cycle costing, project life cycle costing, optimization of project life cycle cost, problems.		
<b>Unit 3</b>	<b>Standard costing</b>	<b>14 Hours</b>
Material Variances; Labour Variance; Overhead Variances.		
<b>Unit 4</b>	<b>Double Account System (Or) Accounts of Electricity companies</b>	<b>10 Hours</b>
Introduction, Special Features of Double Account System, Double Account System Vs Single Account System, Advantages of double Account System, Disadvantage of double Account System, Final Accounts under double account system		
<b>Unit 5</b>	<b>Hotel Accounting</b>	<b>10 Hours</b>
Meaning, Types of Customer or Guest of a hotel, calculation of room rates , Final Accounts of Hotel Industry		



### **Skill Development Activities**

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions helps in decision making.
- List any 10 industries where Standard Costing is used.

### **References**

- ☞ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ Iyengar, S.P. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Gupta, R.L. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Tulsian. Advanced Accounting. New Delhi: Tata McGraw Hill.

## **FINANCE ELECTIVES**

<b>Course Code:</b> <b>COM175B01</b>	<b>Course Title: ADVANCED FINANCIAL MANAGEMENT</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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### **Objective**

To familiarize the students with Advanced Financial Management decisions

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Capital Budgeting Under Uncertainty</b>	<b>16 Hours</b>
Investment decision and risk analysis- Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis.		
<b>Unit 2</b>	<b>Capital Structure and Valuation</b>	<b>12 Hours</b>
Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax), pecking order theory; (simple problems on net income and net operating income approach only).		
<b>Unit 3</b>	<b>Dividend policy and valuation</b>	<b>10 Hours</b>
Dividend Theories- Walter's model, Gordon's model (Including Problems), MM's hypothesis- with and without tax (theory only).		
<b>Unit 4</b>	<b>Planning and Forecasting Working Capital</b>	<b>12 Hours</b>
Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital including operating cycle method (simple problems only);  Cash Management Models- Baumol model for optimum cash balance, Miller-Orr model for optimum cash balance under uncertainty (theory only).		
<b>Unit 5</b>	<b>Mergers and Acquisitions and Corporate Valuation</b>	<b>10 Hours</b>
Meaning of mergers and acquisition, reasons for mergers and acquisitions, types of combinations and forms of mergers; Corporate valuation-valuing basis for takeovers, financial evaluation of a merger, leveraged buyouts, regulation of mergers and takeovers in India (theory only).		

### **Skill Development Activities**

- Evaluate sensitivity analysis of an investment made in any one of project with imaginary figure for 5 year.
- Make a decision tree for a project by using five year imaginary figure

- Make capital structure analysis of different industries
- Prepare an estimated working capital plan for an imaginary company.
- Study the two merged companies' cases and make an analysis on the impact of it.

## References

- ☞ Dr. Besent Ray. Corporate management. TMH.
- ☞ E Gardon & K Natarajan. Financial Markets & Services. Himalaya Publishing House
- ☞ I M Pandey. Financial management. vikas publications.
- ☞ P N Varshney & D K Mittal. Indian Financial System. Sulthan Chand & Sons.
- ☞ R P Rustagi. Financial management. Excel books.
- ☞ Weston and Brigham. Essentials of Managerial Finance Pearson.

<b>Course Code:</b> <b>COM175B02</b>	<b>Course Title: RISK MANAGEMENT &amp; INSURANCE</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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## Objectives

1. To expose students to acquire skills in Risk Management.
2. To enable the students to understand various aspects of Life & General Insurance

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Risk Management</b>	<b>10 Hours</b>
Introduction to risk management-elements of uncertainty peril, hazards; Sources of risk and exposure, pure risk and speculative risk, acceptable and non-acceptable risks, static and dynamic risk, various elements of cost of risk. Risk management process-definition, types and various means of managing risk –limitations of risk management.		
<b>Unit 2</b>	<b>Life Insurance</b>	<b>10 Hours</b>
Introduction to Life Insurance -Principles of Life Insurance -Life insurance products, pensions and annuities -Life insurance underwriting -Need for selection -Factors affecting rate of mortality -Sources of data -Concept of extra mortality -Numerical methods of undertaking -Occupational hazards.		
<b>Unit 3</b>	<b>General Insurance</b>	<b>15Hours</b>
Introduction to General Insurance. Principles of General Insurance. Types of General Insurance -Personal general insurance products (Fire, Personal Liability, Motors, Agricultural insurance, Crop insurance). Terminology, clauses and covers. Risk assessment, underwriting and ratemaking. Product design, development and evaluation. Loss of Provincial control. Marketing of Insurance Products.		
<b>Unit 4</b>	<b>Legal Aspects Of Life Insurance</b>	<b>15 Hours</b>
Legal Aspects of Insurance -Indian contract Act, special features of Insurance contract. Role and Function of IRDA. Claim Management -Claim Settlement -Legal Framework-Third party Administration, Insurance ombudsman -Consumer Protection Act -Re-Insurance in Life Insurance -Retention Limits -Methods of Re-insurance		

<b>Unit 5</b>	<b>Marketing In The Insurance Industry</b>	<b>10 Hours</b>
Creating a marketing strategy for insurance products; Insurance customers and their buying patterns; the marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, the life cycle of insurance products.		

### **Skill Development Activities**

- Preparation of an advertisement copy to Marketing Insurance Products
- Designing brochure for Marketing Insurance Products
- Calculation of policy premium with imaginary figures
- Calculation of fair claims with imaginary figures
- Preparation of list occupational hazards under life insurance

### **References**

- Annie Stephen L –HPH
- P. Perya Swamy; Principles and Practice of Life Insurance
- Raman B, Your Life Insurance Hand Book
- MishraM.N, Insurance Principles and Practice
- Aramvalarthan : Risk Management I.K. International Publishers

<b>Course Code:</b> <b>COM176B 01</b>	<b>Course Title: INTERNATIONAL FINANCIAL MANAGEMENT</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 50</b>
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## Objectives

1. To familiarize the students with International Financial Management issues.
2. To introduce the environment of international finance and its implications on international business
3. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>International Finance-an Overview</b>	<b>12 Hours</b>
Introduction- Definition, features, scope, importance of international finance, issues involved in international business & and finance, methods of payment in international business; International monetary system (meaning & evolution).		
<b>Unit 2</b>	<b>International Financial Institutions &amp; Markets</b>	<b>12 Hours</b>
IMF, World Bank (structural framework, objectives, functions and criticisms) Meaning, Role of Financial markets in International finance, components of international financial markets, instruments of international financial markets, sources of finance in international markets		
<b>Unit 3</b>	<b>Foreign Exchange and Balance of Payments</b>	<b>12Hours</b>
Meaning, definition, features, intermediaries & functions; foreign exchange rate- meaning, types, factors affecting foreign exchange rate, current exchange rate regime - fixed vs. flexible exchange rates; Devaluation and depreciation of rupee; Current and capital account convertibility & its implications.  Components of balance of payments- disequilibrium in the balance of payments, methods of correcting disequilibrium.		
<b>Unit 4</b>	<b>Foreign Direct &amp; Portfolio Investments</b>	<b>08 Hours</b>
Recent development in foreign capital flows; Foreign Institutional Investors, regulations governing FII in India; FDI- Growth of FDI, advantages and disadvantages of FDI to host and home country, differences between FDI & FII; Foreign portfolio management- Meaning, objectives, benefits and risks, ADR & GDR.		
<b>Unit 5</b>	<b>FOREX Risk Management</b>	<b>06 Hours</b>
Exchange Risks- Hedging, forward, futures, swaps, options (meaning, types, benefits & drawbacks); Global Financial Crisis (Economic Recession) - Meaning, causes, impact and constructive measures; A brief discussion on recent American and European financial crisis. South East Asian Crisis. Management of Translational Exposure and Transaction Exposure		

### Skill Development Activities

- Analysis of Balance of Payment statement from RBI website
- Prepare chart of organization structure of WTO and IMF
- Take any one export oriented industry and analyze their international risk management activities.
- Prepare Chart on different types of derivatives available in Indian market

### References

- ☞ Avandhani B.K. International Finance Theory and Practice. Bombay: Himalaya publishing house.
- ☞ Harris Manville. International Finance. Barrons Educational series Inc.
- ☞ M.L. Verma. Foreign Trade & Management in India. Vikas Publishing House Pvt Ltd.
- ☞ Madhu Vij. International Finance. Excel Books.
- ☞ Somanath. International Finance Management. IK International Pvt Ltd.

<b>Course Code:</b> <b>COM176B02</b>	<b>Course Title: PORTFOLIO MANAGEMENT</b>	<b>Credits:</b> <b>4</b>	<b>Hours: 60</b>
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## Objectives

1. To familiarize the students with International Financial Management issues.
2. To introduce the environment of international finance and its implications on international business
3. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Investment Management</b>	<b>10 Hours</b>
Meaning and Concept of Investment- Characteristics of Investment, Need and Importance of Investments; Classification of Investment; Factors Influencing Investment; The Investment Process; Sources or Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences). Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor.		
<b>Unit 2</b>	<b>Investment Opportunities</b>	<b>14 Hours</b>
Non Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund- meaning and benefits only. Money market instruments- Different types of instruments (meaning only)  Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life insurance-types of policies, real estate, precious objects- gold, silver, art objects and antiques.		
<b>Unit 3</b>	<b>Security Analysis</b>	<b>14 Hours</b>
Introduction, Fundamental analysis, Economic analysis, Industry analysis, Company analysis, Technical analysis- Dow theory, Chartism assumptions of technical analysis. Efficient Market Hypothesis (Random Walk Theory) -Introduction, Assumptions, market forms-Weak form, semi-strong form, strong form, Benefits of an efficient market and limitations.		
<b>Unit 4</b>	<b>Modern Portfolio Theory-I</b>	<b>12 Hours</b>
Meaning of Portfolio management- Scope and nature of portfolio management, calculation of return on portfolio and risk on portfolio, traditional and modern portfolio theory- Markowitz theory (Simple Problems).		
<b>Unit 5</b>	<b>Modern Portfolio Theory II</b>	<b>10 Hours</b>
CAPM theory-CML and SML, Sharpe's model (Theory and Simple Problems).		



## Skill Development Activities

- Calculate risk and return of selected shares by using excel
- Calculate correlation of selected security and stock index
- Make a study on investment preferences of investors
- Calculate moving average of selected securities by using excel

## References

- ☞ Avadhani. Investment analysis and portfolio management. Himalaya Publishing House
- ☞ Ficher and Jordan. Security analysis and portfolio management. PHI.
- ☞ Kevin. Security Analysis and Portfolio Management. PHI. EEE.
- ☞ Prasanna Chandra. Investment Analysis and Portfolio Management. Mcgraw,Hill.
- ☞ Preeti Singh. Security analysis and portfolio management. Himalaya Publishing House
- ☞ Punithvathy Pandian. Security analysis and portfolio management. Vikas Publications.
- ☞ Sudhindra Bhat. Security analysis and portfolio management. Excel Books