



ST. FRANCIS DE SALES COLLEGE

A FRANSALIAN INSTITUTE OF HIGHER EDUCATION **AUTONOMOUS**

NAAC A GRADE • AFFILIATED TO BANGALORE UNIVERSITY • AICTE APPROVED • 2(F) & 12 (B) RECOGNITION OF UGC • ISO 9001:2015 CERTIFIED

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B.COM (TOURISM AND TRAVEL MANAGEMENT)

**Syllabus And Scheme
2024-2025 (Onwards)**

**BOARD OF STUDIES
[BACHELOR OF COMMERCE]**

**ST. FRANCIS DE SALES COLLEGE
[AUTONOMOUS]**

**Electronic city P.O. Bengaluru
560100 Karnataka, INDIA**

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23.	Ms. Priya, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member
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29.	Mr. Kuriakose Paul, School of Commerce, St. Francis de Sales College (Autonomous), Bangalore	Internal Member

PREFACE TO THE BCOM TTM 2024-2025 SYLLABUS

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡಾವಳಿಗಳು

ವಿಷಯ: ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯ ವ್ಯಾಪ್ತಿಯಲ್ಲಿನ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಕಾಲೇಜುಗಳಲ್ಲಿ 2024-25ನೇ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳ ಲವಧಿ ಮತ್ತು ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸುವ ಬಗ್ಗೆ.

- ಓದಲಾಗಿದೆ:
1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್‌ಇ 2019 (ಭಾಗ-1) ಬೆಂಗಳೂರು, ದಿನಾಂಕ:07.08.2021.
 2. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂಖ್ಯೆ:ಇಡಿ 166 ಯುಎನ್‌ಇ 2023, ಬೆಂಗಳೂರು ದಿನಾಂಕ:11.10.2023
 3. ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗದ ಮಧ್ಯಂತರ ವರದಿ ದಿನಾಂಕ:18.01.2024.
 4. ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್ತಿನ ಟಿಪ್ಪಣಿ ದಿನಾಂಕ: 14.02.2024.
 5. ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗದ ವರದಿಗಳ ದಿನಾಂಕ: 19.01.2024 ಮತ್ತು 10.03.2024.
 6. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರ ಕಛೇರಿಯ ಲವಧಿಕ್ರತ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ: CS/05/SCM/2024, dated: 02.04.2024.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (1) ರ ದಿನಾಂಕ: 07.08.2021ರ ಆದೇಶದಲ್ಲಿ ಭಾರತ ಸರ್ಕಾರವು ಪ್ರಕಟಿಸಿರುವ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನ್ನು ರಾಜ್ಯದ ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಸಂಯೋಜಿತ ಕಾಲೇಜುಗಳಲ್ಲಿ 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ವರ್ಷದಿಂದ ಅಗತ್ಯ ಮಾರ್ಗ ಸೂಚಿಗಳನುಸಾರ ಅನುಷ್ಠಾನಗೊಳಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (2) ರ ದಿನಾಂಕ: 11.10.2023ರ ಆದೇಶದಲ್ಲಿ ಹೊಸ ಶಿಕ್ಷಣ ನೀತಿಯನ್ನು ರೂಪಿಸುವ ಉದ್ದೇಶದಿಂದ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಕರಡನ್ನು ಸಿದ್ಧಪಡಿಸಲು ಶ್ರೇಷ್ಠ ಶಿಕ್ಷಣ ತಜ್ಞರಾದ Prof. Sukhdev Toral ಇವರ ಅಧ್ಯಕ್ಷತೆಯಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವನ್ನು ರಚಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (3) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ದಿನಾಂಕ: 18.01.2024ರಂದು ಸರ್ಕಾರಕ್ಕೆ ಮಧ್ಯಂತರ ವರದಿಯನ್ನು ಸಲ್ಲಿಸಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (4) ರಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್ತು ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಒಪ್ಪಲು ಶಿಫಾರಸ್ಸು ಮಾಡಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (5) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ದಿನಾಂಕ: 19.01.2024ರಂದು REPORT PART-1 ಮತ್ತು ದಿನಾಂಕ: 10.03.2024ರಂದು ನ್ನು REPORT PART-1(a) ಮಧ್ಯಂತರ ವರದಿಗಳನ್ನು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (6) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಯಲ್ಲಿನ ಶಿಫಾರಸ್ಸುಗಳನ್ನು 2024-25 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ದಿನಾಂಕ: 02.04.2024ರಂದು ಚುನಾವಣಾ ಆಯೋಗದ ಅನುಮತಿಯನ್ನು ಪಡೆಯಲಾಗಿರುತ್ತದೆ.

ಮೇಲ್ಕಂಡ ಅಂಶಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಗಳಲ್ಲಿನ ಶಿಫಾರಸ್ಸುಗಳನ್ನು 2024-25 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ಉದ್ದೇಶಿಸಿ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್‌ಇ 2019 (ಭಾಗ-1)

ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 07.08.2021ರ ಆದೇಶವನ್ನು ಪರಿಷ್ಕರಿಸಲು ಸರ್ಕಾರವು ನಿರ್ಧರಿಸಿ, ಅದರಂತೆ, ಈ ಕೆಳಕಂಡ ಆದೇಶ.

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 166 ಯುಎನ್ಇ 2023, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.05.2024.

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಿರುವ ಅಂಶಗಳನ್ವಯ ರಾಜ್ಯದಲ್ಲಿ ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಸಂಯೋಜಿತ ಕಾಲೇಜುಗಳಲ್ಲಿ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ವರ್ಷದಿಂದ ಅನುಬಂಧ-1 ಮತ್ತು ಅನುಬಂಧ-2 ರ ಮಾರ್ಗಸೂಚಿಗಳಿಗನುಸಾರವಾಗಿ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳ ಅವಧಿ ಮತ್ತು ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ಅನುಷ್ಠಾನಗೊಳಿಸಿ ಆದೇಶಿಸಲಾಗಿದೆ.

1. ಅನುಷ್ಠಾನದ ಮಾರ್ಗಸೂಚಿಗಳು - ಅನುಬಂಧ-1
2. ಪ್ರೋಗ್ರಾಂಮ್ ವಿನ್ಯಾಸ (Curriculum Structure) - ಅನುಬಂಧ-2

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ


(ಸರ್ವಕೀರ್ತಿ ಬಾಬು)

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ (ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು)

ಇವರಿಗೆ,

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿರವರ ಅವು, ಕಾರ್ಯದರ್ಶಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರ.
2. ಕುಲಪತಿಗಳು, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯ ಸಾರ್ವಜನಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು, ಕರ್ನಾಟಕ.
3. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಮಾನ್ಯ ಮುಖ್ಯ ಮಂತ್ರಿಗಳ ಕಛೇರಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
4. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು ಮತ್ತು ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
5. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಅರ್ಥಿಕ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
6. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಸಿಮಲಾ (ಇ-ಆಡಳಿತ ಇಲಾಖೆ), ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
7. ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ, ಶಾಲಾ ಶಿಕ್ಷಣ ಮತ್ತು ಸಾಕ್ಷರತಾ ಇಲಾಖೆ, ಬಹುಮಹಡಿ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
8. ಆಯುಕ್ತರು, ಕಾಲೇಜು ಮತ್ತು ತಾಂತ್ರಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಜೇಷಾಡಿ ರಸ್ತೆ, ಬೆಂಗಳೂರು-1.
9. ಉಪಾಧ್ಯಕ್ಷರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್, ಬೆಂಗಳೂರು.
10. ಕಾರ್ಯ ನಿರ್ವಾಹಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್, ಬೆಂಗಳೂರು.
11. ಕುಲಸಚಿವರು (ಆಡಳಿತ) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯಲ್ಲಿನ ಸಾರ್ವಜನಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು, ಕರ್ನಾಟಕ.
12. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿಯಲ್ಲಿನ ಸಾರ್ವಜನಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು, ಕರ್ನಾಟಕ.
13. ಮಾನ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಸಚಿವರ ಅವು ಕಾರ್ಯದರ್ಶಿ, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
14. ಮಾನ್ಯ ಶಾಲಾ ಶಿಕ್ಷಣ ಮತ್ತು ಸಾಕ್ಷರತಾ ಸಚಿವರ ಅವು ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
15. ಸರ್ಕಾರದ ಅವರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿರವರ ಅವು ಕಾರ್ಯದರ್ಶಿ, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
16. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ (ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು), ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.
17. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ (ಕಾಲೇಜು ಮತ್ತು ತಾಂತ್ರಿಕ ಶಿಕ್ಷಣ), ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.

Based on the order received from the parent university (Bangalore University - given above), the Board of Studies (Bachelor of Commerce, Tourism & Travel Management) of St. Francis de Sales College (Autonomous), has decided to adopt the grading scheme of the parent university for its BCOM Tourism & Travel Management Syllabus from 2024-2025 onwards.

The major changes are

- Certificate courses are added to enhance the curriculum for the students.

ST. FRANCIS DE SALES COLLEGE (AUTONOMOUS)

About The College

St. Francis de Sales College is managed by the Missionaries of St. Francis de Sales (MSFS) of Southwest India Province, who firmly believe that 'the education of the heart is the heart of education' hailed by its founder Fr. Peter Marie Mermier. The MSFS Fathers have nearly two centuries of experience and expertise in imparting quality of higher education in every continent of the world. We believe that true education is directed towards the formation of the human personality for the good of the society. Hence, we aim to motivate the young to strive for excellence and to become integrated persons who willingly shoulder the responsibility for building a just and humane society. The SFS College befits everyone's educational requirements, particularly of the backward classes and the less privileged sections of the rural belt of Rural Bengaluru.

Vision:

Excellence, Efficiency, Transformation.

Mission:

Love of God and service to humanity.

DEPARTMENT OF COMMERCE

Commerce and industry are fields that encapsulates every aspect of human life. The Department of Commerce is dedicated to bring out the innovative and entrepreneurial skills among students through continuous and meticulous training. The Department with an inclusive curriculum addresses both the needs of industry and academia and prepares the students for the competitive world. With a thrust on problem solving, self- development and ongoing research, the department equips students with the skills and knowledge required to the masters in the ever evolving and demanding corporate filed with a human touch, instilling in them positive values of compassion and empathy through various extension activities.

Vision: A Centre of excellence for shaping transformative generations

Mission: Nurturing innovation, entrepreneurship, and research.

BCOM (TOURISM AND TRAVEL MANAGEMENT)

This three-year Undergraduate program offers specialized training in Travel and Tourism, a rapidly expanding sector in the world. With its rich diversity in geography, history, culture, and languages, it presents vast opportunities within this dynamic industry.

This course is designed to provide students with a solid foundation in Commerce and specialized knowledge in Travel and Tourism. Through a blend of academic rigor and practical skills, students are equipped to excel in various roles, including Tourism management, Travel Management & Consultancy, Airline operations, Event management, Hospitality management and Education. Prepare to embark on a rewarding career that embraces the spirit of exploration and hospitality

Eligibility Criteria:

Candidates who have completed two years Pre-University course of Karnataka State or its equivalent as notified by the Government from time to time are eligible to seek admission for this programme. The students of other states and foreign countries are eligible in accordance with state and central government guidelines from time to time.

Program Structure and Duration:

The programme is for Three (03) years consisting of six semesters altogether. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A student who successfully completes three (03) years of the programme will be awarded a Bachelor's Degree in Commerce (Tourism & Travel Management) B.COM, TTM by Bangalore University.

Promotion:

A candidate who has obtained a minimum of 40% marks in End Semester examination and an aggregate of 40% marks in each subject shall be eligible for a pass or exemption in that subject.

PROGRAM OUTCOME

PO1	To prepare Students to pursue careers in Marketing, Accounting and Taxation, Auditing, Financial Analysis and Management and allied disciplines
PO2	To develop business analysts for organizations, capital markets and commodity markets and securities market, business, industry, trade and commerce
PO3	To develop competent human capital for creative thinking and problem solving in business sectors and for nation building
PO4	To create entrepreneurial environment by producing and channeling innovative, creative and promising young entrepreneurs for the economy
PO5	To develop business philosophers with a focus on social responsibility and ecological sustainability.
PO6	To churn out IT enabled global managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
PO7	To inculcate, ingrain and internalize the young minds to become ethical managers with interdisciplinary knowledge and skills.
PO8	To empower students to take up higher education to become business scientists, researchers, consultants, managers and teachers, with needed core competencies.
PO9	To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary and other allied offline and online programs
PO10	To induce students to take up professions in manufacturing, services, Travel agency & Tour operations, hospitality, Aviation and knowledge sector in tune with the changing business landscape.
PO11	To prepare students to take up competitive examinations such as UPSC, KPSC and other competitive examination authorities where business disciplines are earmarked.
PO12	To imbibe leadership skills both in their chosen professional field for achieving personal and professional excellence and thereby create moral leadership for business and nation development

CONTINUOUS INTERNAL ASSESSMENT

Theory:

1. Continuous Internal Assessment (C1 & C2) – 20 marks
2. End Semester Examination – 80 marks

S.NO	ASSESSMENTS	COMPONENTS	MARKS & ATTENDANCE	IA MARKS
1	Unit Test I (25% of Syllabus)	C1	25	2.5
2	Skill-Based Activities: Case Study / Seminar / Assignment / Quiz	C2	10	5
3	Mid Semester Examination (50% of Syllabus)	C2	80	5
4	Unit Test II (25% of Syllabus covered after the MSE)	C1	25	2.5
5	Attendance <ul style="list-style-type: none"> ● 75.00%-79.99% - 1 Mark ● 80.00%-84.99% - 2 Marks ● 85.00%-89.99% - 3 Marks ● 90.00%-94.99% - 4 Marks ● 95.00%-100.00% - 5 Marks 	C1	Minimum of 75%	5

Grading System

Table of Conversion of % Marks to grade point:

% Marks	Grade Point
96-100	10
91-95	9.5
86-90	9.0
81-85	8.5
76-80	8.0
71-75	7.5
66-70	7.0
61-65	6.5
56-60	6.0
51-55	5.5
46-50	5.0
41-45	4.5
40	4

Final Result/Grade Description:

Semester/ Programme % of Marks	Semester GPA/ Programme/ CGPA	Grade Alpha Sign	Result/Class Description
90.1-100	9.01-10.00	O	Outstanding
80.1-90.0	8.01-9.01	A+	First Class Exemplary
70.1-80.0	7.01-8.00	A	First Class Distinction
60.1-70.0	6.01-7.00	B+	First Class
55.1-60.0	5.51-6.00	B	High Second Class
50.1-55.0	5.01-5.50	C	Second Class
40.0-50.0	4.00-5.00	P	Pass Class
Below 40	Below 4.0	F	Re-Appear

Question Paper Pattern

SECTIONS	TYPE OF QUESTIONS	MARKS	NUMBER OF QUESTIONS TO BE ANSWERED
A	CONCEPTUAL	2	07 OUT OF 10
B	ANALYTICAL	5	3 OUT OF 5
C	DESCRIPTIVE	10	3 OUT OF 5
TOTAL 80 MARKS			

B. COM (TOURISM AND TRAVEL MANAGEMENT)
COURSE MATRIX AS PER SEP 2024

SEMESTER I

	Subjects	Paper	Total Teaching Hours	Exam (hrs.)	Marks		Total	Credits
					IA	Exam		
Part - 1 Languages	Language -1 Indian Languages/ Foreign Language	24KAN11E 24BHIN11E 24ADE11E	45	3	20	80	100	3
	Language – I: English	24BCO12B	45	3	20	80	100	3
Part - 2 Core Papers	Financial Accounting	24BCO13B	60	3	20	80	100	4
	Tourism Business - I	24BCO14B	60	3	20	80	100	4
	Modern Marketing	24BCO15B	60	3	20	80	100	4
	Tourism Products of India - I	24BCO16B	4	3	20	80	100	4
Part - 3 Compulsory	Environmental studies (EVS)	24EVS1X	30	11 2	10	40	50	2
	Total Credits						650	24

II SEMESTER

	Subjects	Paper	Total Teaching Hours	Exam (hrs.)	Marks		Total	Credits
					IA	Exam		
Part 1 Languages	Language -1 Indian Languages/ Foreign Language	24KAN21E 24HIN21E 24ADE21E	45	3	20	80	100	3
	Language – I: English	24BCO21B	45	3	20	80	100	3
Part 2	Advanced Financial Accounting	24BCO23B	60	3	20	80	100	4
Core Papers	Modern Banking	24BCO24B						
	Tourism Business - II	24BCO25B	60	3	20	80	100	4
	Tourism Products of India - II	24BCO26B	60	3	20	80	100	4
	Study Tour Report & Viva Voce - 1	24BCO27B P	30	-	-	Report 30. Viva 20	50	2
Part-3 Compulsory	Computer Application-Tally Prime (CATP)	24CAT2X	30	11 2	10	40	50	2
	Total Credits						650	26

SEMESTER I

24BCO13B: FINANCIAL ACCOUNTING

Course Code	24BCO13B	Course Title	FINANCIAL ACCOUNTING
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	INTRODUCTION TO ACCOUNTING		12 HOURS
	Introduction – Meaning and Definition of Accounting – Objectives of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions – Accounting Process – Journal – Ledger – Trial Balance – Adjusting entries-accounting equation-Final Accounts (New format)-Simple Problems.		
MODULE II	CONVERSION OF SINGLE ENTRY TO DOUBLE ENTRY		12 HOURS
	Meaning-features, merits & demerits, -types of single-entry system-Differences between single entry and double entry system- Need and methods of conversion of single entry into double entry system- Problems on Conversion of Single Entry into Double Entry (Simple Problems only).		
MODULE III	CONSIGNMENT ACCOUNTS		12 HOURS
	Introduction – Meaning of Consignment-Consignment Vs Sales – Consumer and his responsibilities – Consignee and his responsibilities – Types of Commission – Ordinary Commission, Del Credere Commission and overriding commission – Illustration on commission – Calculation of consignment stock value under cost price and invoice price – Accounting for Consignment. Transactions & Events - (Include Treatment of Normal & Abnormal Loss, Cost Price and Invoice Price). Illustration in the books of Consignor only.		
MODULE IV	ROYALTY ACCOUNTS		12 HOURS
	Introduction – Meaning, Definition – Differences between Rent and Royalty – Types of Royalty – Terms used in Royalty – Lessor – Lessee – Short workings – Irrecoverable Short Workings – Recoupment of Short Workings – Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) – Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods. Note: Problems including Strikes and Lockouts, but excluding sub-lease		
MODULE V	FIRE INSURANCE CLAIM and Ethics and Accounting		12 HOURS

	<p>a) Fire Insurance Claim:</p> <p>Introduction - Meaning of Fire Insurance Claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Steps in calculation of Fire Insurance Claim – Illustrations on Computation of Claim for loss</p> <p>b) Ethics in Accounting</p> <p>Meaning & Definition, Importance of ethical practices in accounting.</p>
<p>Hands on Training</p> <p>Digital Accounting:</p> <p>Collect the financial statement of the company and analyse using spread sheet</p>	

SKILL DEVELOPMENT ACTIVITIES

- Prepare an imaginary set of 25 transactions and record them by passing journal entries, posting them into ledger accounts, and preparing a Trial Balance and Balance Sheet.
- Identify sectors (e.g., fashion retail, electronics) with frequent approval or return sales and provide a case study.
- Identify a Consignment Business and Explain the roles and duties of the consignor and consignee.
- Discuss the Royalty Agreement terms between the parties.
- Create a detailed fire insurance claim report based on an imaginary happening.
- Explain the relevance of the Average Due Date for an ordinary man.

REFERENCE BOOKS:

1. Maheshwari, S. N., & Maheshwari, S. K. (2019). *Financial accounting* (6th ed.). Vikas Publishing House.
2. Gupta, R. L., & Gupta, V. K. (2020). *Financial accounting* (5th ed.). Sultan Chand & Sons.
3. Grewal, T. S. (2019). *Financial accounting* (5th ed.). S. Chand Publishing.
4. Mukherjee, A., & Hanif, M. (2019). *Financial accounting* (2nd ed.). Tata McGraw Hill Education.
5. Tulsian, P. C. (2018). *Financial accounting* (3rd ed.). S. Chand Publishing.
6. Sinha, J. R. M. (2020). *Financial accounting* (2nd ed.). Excel Books India.
7. Khan, M. Y., & Jain, P. K. (2020). *Financial management: Text, problems and cases* (9th ed.). Tata McGraw Hill Education.
8. Narayanaswamy, R. (2019). *Financial accounting: A managerial perspective* (4th ed.). Prentice Hall India.
9. Bhattacharyya, S. K., & Dearden, D. M. (2017). *Financial accounting for business managers* (3rd ed.). Vikas Publishing House.
10. Toor, N. S. (2019). *Financial accounting: Theory and practice* (2nd ed.). Skylark Publications.
11. Singh, A. K. (2020). *Principles of financial accounting* (3rd ed.). Kalyani Publishers.
12. Kothari, C. R. (2021). *Financial accounting* (1st ed.). New Age International Publishers.
13. Saraf, B. K. (2019). *Fundamentals of financial accounting* (1st ed.). Himalaya Publishing House.
14. Arora, P. N. (2018). *Financial accounting* (3rd ed.). Sultan Chand & Sons.

COURSE OBJECTIVES:	
<ul style="list-style-type: none"> To develop a solid grasp of fundamental accounting principles and concepts, including revenue recognition for sales involving approval or return Acquire the skills to accurately handle diverse accounting tasks, such as recording consignment transactions, managing royalty payments, and processing fire insurance claims. 	
COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Understand the fundamental principles and concepts of accounting.
CO2	Demonstrate proficiency in applying revenue recognition principles to transactions involving the sale of goods for approval or return.
CO3	Proficiently apply diverse methods to record and reconcile consignment transactions.
CO4	Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.
CO5	Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.

TEACHING PEDAGOGY:

Flipped Classroom Approach:

Assign pre-class reading or video lectures on accounting principles. Use class time for discussions, problem-solving, and practical applications, enhancing engagement and understanding.

24BCO14B: TOURISM BUSINESS - I

Course Code	24BCO14B	Course Title	TOURISM BUSINESS – I
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total: 60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	INTRODUCTION TO TOURISM		12 HOURS
	Introduction: Meaning and definition of Tourism – Evolution of Tourism – Mass Tourism – Nature – Importance and Scope of Tourism – the 5 A's of Tourism – Forms of Tourism, Types of Tourism.		
MODULE II	COMPONENTS OF TOURISM		14 HOURS
	Attractions – Man made, natural, cultural and symbiotic attractions. Accessibility – Road, Rail, Sea, Air – Transport system in India – Accommodation – Traditional and Supplementary – Activities – Amenities.		
MODULE III	ASPECTS OF TOURISM		10 HOURS
	Tourism Motivation, Motivation for Travel – Basic Travel Motivators – Concept of Push and Pull forces – Deterrents to travel, Domestic & International – Preparation for Travel, Do's and Don'ts at Tourist attraction. Steps taken by the Government of India for Tourism Development.		
MODULE IV	IMPACTS OF TOURISM		14 HOURS
	Positive and negative Impacts of tourism - Environmental, cultural, economic, social, political, technological and infrastructural - Natural and manmade calamities, Terrorism and their impact on tourism, Tourism and Government Policies - Central and State policy – Steps taken by the Government of India for the development of tourism.		
MODULE V	TOURISM INDUSTRY		10 HOURS
	Tourism as an Industry – Factors contributing to the growth of the tourism business - Issues and Challenges of Tourism Business - Future Trends and Innovations in Tourism – Digital Transformation in Tourism Industry.		

REFERENCE BOOKS:

1. Kaul, R.N. (1985). *Dynamics of Tourism*, Vol. 1. Bangalore: Sterling Publishers Pty. Ltd
- Foster, D. L. (1994). *First Class: An Introduction to Travel and Tourism*. Singapore: McGraw- Hill Education.
2. Jackson, Ian. (1997) *An Introduction to Tourism*. Melbourne: Hospitality Press Pty. Ltd
- Seth, P. N. (1997). *Successful tourism management*. Sterling Publishers Pvt Ltd.
3. Bhatia, A. K. (2002). *Tourism development: Principles and Practices*. Sterling Publishers Pvt. Ltd.
4. R.K. Sinha – *Growth and Development of Modern Tourism*, Dominant Publishers, New Delhi, (2003)
5. P.C. Sinha, *Tourism Planning*, Anmol Publications Pvt Ltd, New Delhi, 2005
- Sharma, S. P. (2004). *Tourism Education: Principles, Theories and Practices. India*: Kanishka Publishers, Distributors.
6. Fazili, A. I., & Ashraf, S. H. (2006). *Tourism in India Planning & Development*. Sarup & Sons.
- Cruz, Z. (2006). *Principles of Tourism* Rex Bookstore, Inc.
7. Goeldner, C. R., & Ritchie, J. B. (2007). *Tourism Principles, Practices, Philosophies*. John Wiley & Sons.
8. Lickorish, L. J., & Jenkins, C. L. (2007). *Introduction to Tourism*. Routledge
9. Babu, A. S. (2008). *Tourism Development in India: A case study*. APH publishing.
10. Cooper, C. (2008). *Tourism: Principles and Practice*. Pearson education.
11. Fletcher, J., Fyall, A., Gilbert, D., & Wanhill, S. (2017). *Tourism: Principles and Practice*. Pearson UK.
12. Hannam, K., & Diekmann, A. (2010). *Tourism Development in India: A critical introduction*. Routledge.
13. Swain, S. K., & Mishra, J. M. (2012). *Tourism: Principles and Practices*. Oxford University Press.

COURSE OBJECTIVES:

- To introduce the concept of tourism and travel terminology
- To know various components of tourism and travel industry
- To study the various aspects of tourism and to understand the tourism as a service industry.
- To analyze the diverse impacts of tourism on society and the environment.
- To understand the growth, challenges, and future trends in the tourism industry

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Provide the importance and scope of tourism and travel.
CO2	Understanding about various modes of transport and accommodation
CO3	Knowledge of Tourism Planning and Administration in India
CO4	. Understanding of Social, Physical and Economic impacts of Tourism
CO5	Analyze Tourism as an Industry and their future with reference to India

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.

SKILL DEVELOPMENT:

1. Chart preparation of historical development of Tourism and Travel
2. Different modes of Transport their Advantages and Disadvantages
3. Modes of Accommodation – Chart and their features of it
4. Chart on Travel Motivations
5. Various Impacts on Tourism –Chart and their remedies
6. Tourism policy Chart (State and Central) Tourism as an Industry & Components.

24BCO15B: MODERN MARKETING

Course Code	24BCO15B	Course Title	MODERN MARKETING
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	INTRODUCTION TO MARKETING		10 HOUR
	Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.		
MODULE II	MARKETING ENVIRONMENT & ETHICS IN MARKETING		12 HOURS
	Meaning – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – global environment - Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation – Ethics in Marketing- Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.		
MODULE III	MARKETING MIX		14 HOURS
	Marketing Mix - the 7 Ps of Marketing -Meaning and Elements - Product, Product Mix, Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing Promotion-Meaning-Elements of Promotion-Advertising-Publicity, Personal selling-Public Relations, Process of communication in marketing - Elements of communication-Sales Promotion. Channels of distribution-Meaning & subdivisions of distribution channel & channel selection.		
MODULE IV	PRINCIPLES AND DRIVERS OF NEW MARKETING ENVIRONMENT		12 HOURS
	Principles and Drivers of New Marketing Environment – Web 2.0-Digital Media Industry – CRM in digital age. Reaching Audience Through Digital Channels-Traditional and Digital Marketing - Introduction to Online Marketing Environment - Dotcom Evolution - Internet Relationships - Business in Modern Economy - Integrating E-Business to an Existing Business Model – Online Marketing Mix – SoLoMo (Social-Local-Mobile) - Social Media Sites & Monetization- Careers in Social Media Marketing, Online content development & key word optimization.		

MODULE V	MODULE 5: Recent Trends in Marketing	12 HOURS
	Meaning, Importance, Benefits and Process on Omnichannel Marketing – Content Marketing & Story Telling - Influencer Marketing - Experiential Marketing - Voice Search and Smart Speaker Marketing - Augmented Reality (AR) and Virtual Reality (VR) Marketing - Programmatic Advertising – Sensory Marketing – Neuro Marketing, consumer socialization and its lanCORE Paper ape, marketing analytics. E- marketing - Social Marketing	

Skill Development Activity:

- Prepare a chart showing different types of Marketing Strategies.
- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for the development of a new product.
- Develop an Advertisement copy for a product.
- List out the areas where sensory marketing and neuromarketing is applicable and discuss your opinion on the application of these marketing

REFERENCE BOOKS:

1. Kotler, P., Keller, K. L., & Jha, M. (2019). *Marketing management: A South Asian perspective* (15th ed.). Pearson Education.
2. Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing management: Global perspective, Indian context* (6th ed.). McGraw Hill Education.
3. Kumar, A., & Meenakshi, N. (2017). *Marketing management* (3rd ed.). Vikas Publishing House.
4. Neelamegham, S. (2013). *Marketing in India: Cases and readings* (4th ed.). Vikas Publishing House.
5. Saxena, P. K. (2019). *Marketing management: Text and cases* (5th ed.). Tata McGraw Hill.
6. Gupta, S. (2020). *Contemporary marketing in India* (2nd ed.). Sage Publications.
7. Rao, A. S. (2018). *Principles of marketing: Indian perspective* (4th ed.). McGraw Hill Education
8. Ramesh, R. K. (2019). *Modern marketing strategies* (3rd ed.). Vikas Publishing House.
9. Kumar, A., & Sinha, R. K. (2021). *Integrated marketing communications* (2nd ed.). Pearson Education.

10. Mahajan, V. K. (2017). *Digital marketing in India* (1st ed.). Oxford University Press.

COURSE OBJECTIVES:

- To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.
- To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Understand the meaning and concept of Marketing in the present scenario of competitive world.
CO2	Understand the evolution and growth of business with an approach to understand the value-based business activity
CO3	Understand the components of the marketing mix and its strategies.
CO4	Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.
CO5	Evaluate the different trends in marketing and its implementation process.

TEACHING PEDAGOGY:

Classroom Lecture, Group Discussions, Presentations, Case Studies.

24BCO16B: TOURISM PRODUCTS OF INDIA-I

Course Code	24BCO16B	Course Title	TOURISM PRODUCTS OF INDIA – I
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	TOURISM AS A PRODUCT		10 HOURS
	Meaning and Definition, Importance of Tourism product, Characteristics of tourism products - Tourism Products of India – Natural and Man-made tourism products– Geography of India – Climate – Flora & Fauna – Tourism Resources Potential in India.		
MODULE II	NATURE BASED TOURISM		12 HOURS
	Physical features of India – Deserts – Mountains – Major Hill Stations – Major Rivers of India – Coastal Beaches – Islands, Andaman and Nicobar Islands, Lakshadweep Islands – Wild Life Sanctuaries, National parks, Biosphere Reserves in India – Coast line & Beaches – Eco tourism.		
MODULE III	CULTURAL TOURISM		14 HOURS
	Cultural Tourism – Cuisines and Special Dishes of India – Customs of India – Ancient, Medieval and Modern Costumes of India –Handicrafts of India – Heritage Tourism circuits – UNESCO World Heritage sites of India.		
MODULE IV	SPECIAL INTEREST TOURISM PRODUCTS		10 HOURS
	Definition and characteristics of special interest tourism – Role of media in growth of special interest tourism - Sports tourism- Volunteer tourism - Gastronomy tourism, Wine Tourism, Dark Tourism – Alternative forms of Tourism: Wellness Tourism, Ayurveda, Medical Tourism.		
MODULE V	RECENT DEVELOPMENTS IN TOURISM		14 HOURS
	Newly created Tourist Destinations –, Theme Parks – Green initiatives – Smart tourism applications - Major Tourism Circuits of India - Niche Tourism - Adventure Tourism - Types of Adventure Tourism – Rural Tourism – Village Tourism		

REFERENCE BOOKS:

1. Husain, S. ' (1978). *The National Culture of India*. India: National Book Trust, India.
2. Cohen, E. (1979). *Rethinking the sociology of tourism*. Annals of tourism research, 6(1), 18-35
3. P.C. Sinha, *Tourism Planning*, Anmol Publications Pvt Ltd, New Delhi, 2005.
4. Satyender Singh Malik – *Adventure Tourism*
5. Om Prakash – *Cultural history of India*, New Age International (p) Ltd, New Delhi.
6. Dr. Thandavan & Dr. Revathy Girish – *Tourism Product*, Volume 1, Dominant Publishers, Delhi, 2005
7. Acharya, R. (2007). *Tourism and Cultural Heritage of India*. India: RBSA Publishers.
8. Chaudhary, M. (1996). India's tourism: a paradoxical product. *Tourism Management*, 17(8), 616-619.
9. Dixit, M. (2002), *Tourism Products*, Lucknow: New Royal Book Co.
10. Douglas, N. *Special Interest Tourism*. Australia: John Wiley.
11. Hannam, K., Diekmann, A. (2010). *Tourism and India: A Critical Introduction*. (n.p.): Taylor & Francis.
12. Husain, S.A. (2012). *Geography of India*. India: McGraw-Hill Education (India) Pvt Limited.
13. Jacob, R. (2007), *Indian Tourism Products*. Delhi: Abhijeet Publication, Delhi.
14. Mathur, U., Mathur, A., Mathur, L. O. (2016). *Indian Tourism: Tourist Places of India*. (n.p.): CreateSpace Independent Publishing Platform.
15. Nag, P., & Sengupta, S. (1992). *Geography of India*. Concept Publishing Company.
16. Prabakaran, N., & Panchanatham, N. (2013). Niche Tourism Products of India. *Abasyn University Journal of Social Sciences*, 6(1).
17. Rajesh, M. (2012). *Around India in 80 Trains*. India: Roli Books.

COURSE OBJECTIVES:

- To study about various Natural and man-made tourism products
- To analyze about various typology of tourism products.
- To understand the variety and significance of Cultural tourism products in India.
- To understand the concepts, characteristics, and various types of special interest tourism.
- To explore recent developments and emerging trends in tourism, including niche and adventure tourism.

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Develop critical thinking skills to analyze various tourism product like Natural and Man made in India
CO2	Recognize various kinds and typology of Tourism
CO3	Understanding various Special Interest Tourism
CO4	Develop the concept of Cultural Tourism
CO5	Developing of various Tourism Emerging Circuits of India.

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.

SKILL DEVELOPMENT:

1. Prepare a chart for Natural Tourism Products of India
2. Prepare a chart for Man made Tourism Products of India
3. Various kinds of Tourism and Typology of Tourism
4. Present various Special Interests Tourism and their features
5. Components of Cultural Tourism
6. Present about various Cuisines and special dishes of India
7. Costumes of India & Fairs and Festivals of India
8. List of Hill Stations of India List of theme parks of India.

SEMESTER- II
24BCO23B: ADVANCED FINANCIAL ACCOUNTING

Course Code	24BCO23B	Course Title	ADVANCED FINANCIAL ACCOUNTING
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Hours Total:60
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	ACCOUNTING FOR LIMITED LIABILITY PARTNERSHIP		10 HOURS
	Introduction – Meaning of LLP – Features of LLP – Merits and Demerits of LLP – Difference between LLP and Company – Differences between LLP and Partnership firm – Partners in LLP (Minimum no of partners, Designated partners, Eligibility) - Conversion from firm to LLP–Key aspects of LLP ACT 2008 & 2012 Books of Accounts: Format and contents of Balance Sheet – Format and contents of Profit and Loss A/c (simple problems)		
MODULE II	JOINT VENTURE ACCOUNT		12 HOURS
	Introduction - Meaning, Definitions and Features of Joint Venture – Differences between Joint Venture and Partnership - Accounting for Joint Ventures – Illustration on Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venturer's A/c.		
MODULE III	DOMESTIC & FOREIGN BRANCH ACCOUNTS		12 HOURS
MERGED MODULE 3 & 4	<p>PART A: DOMESTIC BRANCH ACCOUNTS Introduction – Meaning – Objectives – Types of Branches – Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – Methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, Stock & Debtor System, Wholesale Branch System and Final Account system – Supply of Goods at Cost Price & Invoice Price – Illustrations on preparation of Dependent Branch A/c- (Debtor system) and Independent Branch A/c (Final Account system with incorporating entries) in the books of Head Office.</p> <p>PART B: FOREIGN BRANCH ACCOUNTS Currency rates – Current rate, average rate, weighted average rate, historic rates – Methods of Exchange Rate Application – Temporal Method, All Current Method, Non-current Method – concepts only Accounting for Foreign Branch Accounts - Cumulative Translation Adjustment Account (CTAA) – Illustration on Cumulative Translation Adjustment Account, Branch Profit and Loss Account and Foreign Branch Account in the books of Head Office.</p>		
MODULE IV	DEPARTMENTAL ACCOUNTS		12 HOURS

	Introduction - Meaning - Advantages – Disadvantages - Method of Departmental Accounting - Basis of allocation of common expenditure among various departments - Types of Departments and Inter-Department Transfers at Cost price and Invoice price – Illustrations on Preparation of Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only (Vertical Format)
MODULE V	NON-PROFIT ORGANISATIONS & IND AS 14 HOURS
	<p>PART A: Accounting for Non-Profit Organizations (NPOs) – meaning definition, importance, features, difference between trading organization and Non trading organization – accounting for NPOs – receipt and payment account – income and expenditure account – balance sheet (simple problems)</p> <p>PART B: Meaning, features, importance of IND AS – list of IND AS issued by ICAI and notified by MCA</p>

REFERENCE BOOKS:

1. Gupta, R. L., & Radhaswamy, M. (2018). *Advanced accountancy* (19th ed.). Sultan Chand & Sons.
2. Maheshwari, S. N., & Maheshwari, S. K. (2020). *Advanced accounting* (12th ed.). Vikas Publishing House.
3. Sehgal, A., & Sehgal, D. (2019). *Advanced accounting* (8th ed.). Taxmann Publications.
4. Grewal, T. S., & Gupta, S. C. (2019). *Advanced accountancy* (17th ed.). Sultan Chand & Sons.
5. Tulsian, P. C. (2021). *Financial accounting* (8th ed.). Pearson Education.
6. Shukla, M. C., & Grewal, T. S. (2020). *Advanced accounts* (17th ed.). Sultan Chand & Sons.
7. Hanif, M., & Mukherjee, A. (2019). *Financial accounting* (2nd ed.). Tata McGraw Hill Education.
8. Banerjee, B. K. (2018). *Financial accounting: Concepts, analyses, methods, and uses* (4th ed.). PHI Learning Pvt. Ltd.
9. Jain, S. P., & Narang, K. L. (2020). *Advanced accountancy* (20th ed.). Kalyani Publishers.
10. Singal, R. S. (2017). *Advanced financial accounting*. Vikas Publishing House.
11. Arulanandam, R., & Raman, K. S. (2019). *Advanced accounting* (7th ed.). Himalaya Publishing House.
12. Sharma, D. G. (2018). *Advanced financial accounting* (5th ed.). Taxmann Publications.
13. Mukherjee, A., & Hanif, M. (2018). *Corporate accounting*. Tata McGraw Hill Education.
14. Iyengar, S. P. (2019). *Advanced financial accounting* (3rd ed.). Sultan Chand & Sons.
15. Valdhari, K. S. (2017). *Advanced financial accounting and reporting*. Himalaya Publishing House.

COURSE OBJECTIVES:

- To Gain a comprehensive understanding of accounting principles and regulatory frameworks for Limited Liability Partnerships (LLPs), joint ventures, and branch accounts.
- To the skills to apply advanced accounting techniques for handling specialized accounting for foreign branches and departmental accounts.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION

CO1	Understand the Concept and Regulatory Framework of LLPs.
CO2	Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts.
CO3	Prepare and reconcile branch accounts to accurately reflect the financial performance and position of a company's individual branches
CO4	Comprehend and Apply Accounting Principles for Foreign Branches
CO5	Master the preparation and consolidation of departmental accounts to enhance organizational financial analysis and decision-making.

Teaching Pedagogy:

Classroom Lectures, Group Discussions, Presentations, Case Studies etc..

Skill Development Activity:

- Describe the format and contents of the Profit and Loss Account and Balance sheet for an LLP with an imaginary figure.
- Create a detailed joint venture agreement for a hypothetical business collaboration
- Identify any two MNC's and figure out the methods of branch accounts maintained by them.
- Discuss the compliance requirements for foreign branches under local and international regulations
- Draw a chart showing any 4 Indian MNC and its foreign branches
- Collect departmental accounts of any two Indian companies and comment.
- Identify any two companies and describe the functions of different types of departments within an organization
- Comparative study of financial statement under AS & IND AS
- List out the legal requirements for converting private / public company to LLP

24BCO24B
MODERN BANKING

Course Code	24BCO24B	Course Title	MODERN BANKING
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total:60
Credit	4	Domain	COMMERCE
Syllabus			
	Syllabus		
MODULE I	EVOLUTION ON BANKING		12 HOURS
	Origin of Bank – Meaning and Definition of Banks – Features of Bank - Evolution of Banking in India – Stages in Evolution of Banking in India – Structure of Indian Banking System - Reserve Bank of India (RBI) - Role & Importance of RBI - Functions of RBI – Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR & SLR) – Banking Regulation Act – Prompt Corrective Action (PCA).		
MODULE II	TYPES OF BANKS & BANKERS – CUSTOMER RELATIONSHIP		14 HOURS
	Meaning, Role and Functions of Commercial Banks (Private Sector Bank, Public Sector Bank, Regional Rural Bank & Foreign Banks) – Co-operative Banks (State and Urban Co-operative Banks – Scheduled and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks – Micro Finance, Neo Banks Banker and Customer Relationship – Meaning of Banker and customer – General Relationship – Special Relationship – Termination of Banker – Customer Relationship.		
MODULE III	NEGOTIABLE INSTRUMENTS AND ENDORSEMENT		10 HOURS
	Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque - Types of Cheques - Bearer, Order and Crossed - Types of Crossing General and Special. Cheque truncation system, Endorsement - Definition and meaning of endorsement - Types of endorsement - Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.		
MODULE IV	DIGITAL BANKING SERVICES		14 HOURS
	Meaning, Definition and Scope of Digital Banking – Evolution from traditional to digital banking – Advantages of Digital Banking - Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs) – Digital cheques - Digital Funds Transfer (NEFT, IMPS, RTGS) – Mobile Wallets & Payment Apps (Paytm, Google Pay, Apple Pay, Merchant payments) – Contactless Payment – Nature and concepts of Blockchain technology (BC) and Artificial Intelligence (AI) in Banking		
MODULE V	INTERNATIONAL BANKING & ETHICS IN BANKING		10 HOURS

	<p>PART A: INTERNATIONAL BANKING</p> <p>FOREX Banking – Meaning, functions – Global Banking – Meaning, Functions – FDI, NRO, NRE, NRI accounts – LOC –procedure –Anti Money Laundering (AML)</p> <p>PART B: ETHICS IN BANKING</p> <p>Introduction to Business Ethics in Banking – Meaning of Business Ethics & its importance in Banking – Ethical Issues in Banking - Regulatory framework for banking ethics: RBI guidelines, SEBI regulations, and international standards (e.g., Basel Committee principles) - Ethical Leadership and Culture in Banking - Impact of technology on ethical practices in Banking operations – Scams in Banking</p>
<p>REFERENCE BOOKS:</p>	
<ol style="list-style-type: none"> 1. Machiraju, H. R. (2019). <i>Modern commercial banking</i> (3rd ed.). New Age International Publishers. 2. Maheshwari, S. N., & Paul, R. R. (2018). <i>Banking law and practice</i> (5th ed.). Kalyani Publishers. 3. Shekhar, K. C., & Shekhar, L. (2019). <i>Banking theory and practice</i> (21st ed.). Vikas Publishing House. 4. Gurusamy, S. (2017). <i>Banking theory, law, and practice</i> (5th ed.). McGraw Hill Education. 5. Toor, N. S. (2018). <i>Handbook of banking information</i> (30th ed.). Skylark Publications. 6. Raman, B. S. (2020). <i>Modern banking and financial systems</i> (2nd ed.). United Publishers. 7. Srivastava, P. K. (2019). <i>Banking theory and practice</i> (12th ed.). Himalaya Publishing House. 8. Agarwal, O. P. (2018). <i>Modern banking of India: Principles and policies</i> (3rd ed.). Himalaya Publishing House. 9. Uppal, R. K. (2017). <i>Indian banking in the liberalized era</i>. New Century Publications. 10. Desai, V. (2020). <i>Principles of banking management</i> (3rd ed.). Himalaya Publishing House. 11. Bihari, S. C. (2018). <i>Modern banking and Indian financial system</i> (4th ed.). Vikas Publishing House. 12. Jeevanandam, C. (2019). <i>Money, banking, and international trade</i> (11th ed.). Sultan Chand & Sons. 13. Khan, M. Y. (2020). <i>Indian financial system</i> (11th ed.). McGraw Hill Education. 14. Varshney, P. N., & Mittal, D. K. (2018). <i>Indian financial system</i>. Sultan Chand & Sons. 15. Arora, K. C., & Arora, S. S. (2017). <i>Banking and financial systems</i> (5th ed.). Kalyani Publishers. 	
<p>COURSE OBJECTIVES:</p>	
<ul style="list-style-type: none"> • To analyse and synthesize the historical development, regulatory evolution, and contemporary challenges of banking in India, integrating perspectives from commercial banking functions, negotiable instruments, digital banking advancements, and ethical considerations. • To apply theoretical knowledge of banking regulations, operational functions of commercial banks, digital banking technologies, and ethical frameworks to critically evaluate and propose solutions to complex banking scenarios, fostering informed decision-making and ethical leadership in the financial sector. 	

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Demonstrate a comprehensive understanding of the origins, evolution, and regulatory framework of banking in India.
CO2	Demonstrate a thorough understanding of the diverse roles and functions of commercial banks.
CO3	Demonstrate a comprehensive understanding the applications of negotiable instruments in practical banking scenario.
CO4	Acquire a comprehensive understanding of digital banking and enabling them to critically assess and navigate the digital banking landscape effectively.
CO5	Demonstrate a deep understanding of International banking and business ethics in banking

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion and Case Studies

SKILL DEVELOPMENT ACTIVITIES

- Prepare a detailed timeline or infographic depicting the major milestones in the evolution of Indian banking.
- Create a comparative chart or report highlighting Commercial, Cooperative Sectors and Scheduled & Non-schedule banks roles, functions, regulatory frameworks, and market presence.
- List out any two cybersecurity threats in digital banking and give your conclusion.
- Discuss any two case studies on banking ethical dilemmas.
- Any other activities, which are relevant to the course.

Hands-on practice in identifying and filling out various types of cheques (bearer, order, and crossed

24BCO25B: TOURISM BUSINESS - II

Course Code	24BCO25B	Course Title	TOURISM BUSINESS – II
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	TOURISM ORGANIZATION		10 HOURS
	Tourism Organisations – Organisation Chart – Forms of Organisation – Indian Tourism Organisation – IATA, TAAI, TAFI, ITDC, KSTDC, International Tourism Organisation UNWTO, UNESCO, UFTAA, ASTA, PATA- Authority and Responsibility		
MODULE II	THEORIES OF TOURISM		14 HOURS
	Leiper’s Geo-spatial Model, Mill-Morrison, Mathieson & Wall, Butler’s Tourism Area Life Cycle (TALC) – Doxey’s Irridex Index – Demonstration Effect – Crompton’s Push and Pull Theory, Stanley Plog’s Allo-Centric and Psycho-Centric Model of Destination Preference, Need for Measurement of Tourism, Interdisciplinary Approaches.		
MODULE III	TOURISM MARKETING		12 HOURS
	Concepts of Marketing, Principals of tourism marketing, 8 Ps of Tourism Marketing, Forecasting market demand, Pricing Strategies and Approaches, Channels of Distribution, Crises Management, Destination Preferences, Trends in Tourism Marketing.		
MODULE IV	E-TOURISM		12 HOURS
	Information Technology in Tourism: Modern Media Techniques – Internet Networking and Tourism Industry – Computer Technology – Computers in Air Cargo, Airlines, Hotels and Railways – Computers Reservation Systems (CRS) – Global Distribution System (GDS) Role of AI in Tourism Industry – Digi Yathra – Emerging trends in tourism sector.		
MODULE V	TOURISM BUSINESS TRENDS		12 HOURS
	Innovative Products in Tourism – Five-Gap Model of Service Quality, Marketing Control, Changing Trends, Issue and challenges, Future of Tourism Industry, Policies framed for tourism sector in India.		

REFERENCE BOOKS:

1. Pran Nath Seth – *An Introduction to Travel and Tourism*, Sterling Publishers Pvt Ltd, Delhi, 1998
2. A.K. Bhatia – *International Tourism*, Sterling Publishers Pvt Ltd, New Delhi, 2003
3. Babu, A. S. (2008). *Tourism Development in India: A case study*. APH publishing.
4. Pran Nath Seth – *Successful Tourism Management*, Sterling Publishers Pvt Ltd, Delhi, 1997
5. A.K. Raina – *Fundamentals of Tourism System*, Kanishka Publishers, New Delhi, 2004
6. Mario D'Souza, *Tourism Development & Management* Mangal Deep Publications, Jaipur, (2003)
7. A.K. Bhatia – *Tourism Development – Principles and Practices*, Sterling Publishers Pvt Ltd, New Delhi, 2003
8. Dr. Lathika Goswami - *Perspectives of Tourism Development*, S.S. Publishers, Delhi, 2007
9. Dr. Lathika Goswami – *Managing Tourism Growth – Issues and Application*, S.S. Publishers, Delhi, 2007
10. Hannam, K., & Diekmann, A. (2010). *Tourism Development in India: A critical introduction*. Routledge.
11. Swain, S. K., & Mishra, J. M. (2012). *Tourism: Principles and Practices*. Oxford University Press.

COURSE OBJECTIVES:

- To know the concepts of tourism and its measurement techniques.
- To examine the role of various tourism organizations in promoting tourism
- To study the role of information technology in tourism industry.
- Analyze the tourism market trends and their potentials.
- Knowledge of Information Technology in Tourism business and computer technology.

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Provides an outlook of the Formal and Informal Organisation and their Organisation Chart.
CO2	Provides complete insight about the measurement of tourism and categories of tourism statistics and problems of measurement.
CO3	Understanding the role of State and National Tourism Organisation and their impact on tourism development.
CO4	Analyze the tourism market trends and their potentials.
CO5	Knowledge of Information Technology in Tourism business and computer technology.

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.

SKILL DEVELOPMENT:

1. Formal and Informal Organisation Chart of Tourism Organisation
2. Chart Showing methods of Tourism Measurement
 - i. Chart of Role of WTO
3. Identifying the Role of State and National Tourism Organisation
4. Structure of Tourism Markets
5. Various CRS in Airlines, Hotels, and Railways (Visit any company and identify the CRS being followed by them, prepare a report and submit)

24BCO26B: TOURISM PRODUCTS OF INDIA - II

Course Code	24BCO26B	Course Title	TOURISM PRODUCTS OF INDIA – II
Course Type	CORE PAPER	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
MODULE I	HERITAGE- AN OVERVIEW		10 HOURS
	Meaning and Importance of Heritage, Characteristics of heritage, Types of heritage properties in India, Cultural, Natural and Mixed		
MODULE II	DANCE FORMS OF INDIA		14 HOURS
	Indian classical dances – Bharatnatyam, Kathak, Kathakali, Mohiniyattam, Kuchipudi, Odissi, Manipuri, Sattriya– Folk Dances of India. New Centers of Learning - The Significance of Dance festivals.		
MODULE III	MUSEUMS AND ART GALLERIES OF INDIA		12 HOURS
	Introduction to Museum – Classification of Museum - Famous Museums –Art galleries of India – Their location and Assets.		
MODULE IV	FAIRS AND FESTIVALS OF INDIA		12 HOURS
	Fairs and Festivals of India – Major Festivals by Religion – Regional Festivals - Cultural Fairs - Tribal Festivals – Dance Festival - Music Festivals, Food Festival, Desert Festival.		
MODULE V	TOURISM BY RAIL		12 HOURS
	Indian railways, Role of Indian railways in development of tourism, IRCTC, Luxury trains of India - Maharaja's express, Palace on wheels, The Deccan Odyssey, Golden chariot, Royal Rajasthan on wheels, Royal Orient train and Fairy Queen Express, Mountain railways in India		

REFERENCE BOOKS:

1. Nilakanta Sastri. K.A. – *A Comprehensive History of India*, Kolkata, 1957
2. Acharya, R (1980) *Tourism and Cultural Heritage of India*, RBSA Publication, Jaipur
3. Douglas, E (2001) *Special Interest Tourism*, John Wiley & Sons, Australia.
4. Archaeology, New Delhi. Basham, A.L. (2002) *Cultural History of India*, Oxford University Press.
5. Dixit, M (2002) *Tourism products*, New Royal Book Co. Lucknow.
6. Dr. Thandavan & Dr. Revathy Girish – *Tourism Product*, Volume 2, Dominant Publishers, Delhi, 2005

7. V.P. Sati – *Tourism Development in India*, Pointer Publication, Delhi, 2005
8. Rabindra Seth Om Gupta – *Tourism in India*, Kalpaz Publications, Delhi, 2005
9. Ram Acharya – *Tourism and Cultural Heritage of India*, RBSA Publications, Jaipur, 1980
10. Satish Grover - *Masterpieces of Traditional Indian Architecture*, Lustre Press, Roli Books, New Delhi 2004
11. Lavkush Mishra – *Cultural Tourism in India*, Mohit Publications, New Delhi, 1999
12. Om Prakash – *Cultural history of India*, New Age International (p) Ltd, New Delhi, 2005
13. Majumdar. R.C, *History and Culture of Indian People*
14. Nehru Jawaharlal – *Discovery of India*, Oxford University Press, 1967
15. Singh, S (2008), Lonely Planet India.

COURSE OBJECTIVES:

- To study about various Cultural and Heritage tourism products
- To analyze about various typology of tourism products and their role in tourism.
- To Illustrate the elements of Tourism System and explain various theories
- To Understanding of the art forms and its importance, also to learn different Dances, Music and their centers.
- To gain Knowledge of Handicrafts and Indian folk culture.

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	After successful completion of the course students will be able to analyze various.
CO2	Understanding of Art and Architectural styles adopted through ages.
CO3	Knowledge of Museum and Monuments of India attracting Tourist.
CO4	Understanding of Dances, Music and their centers of learning.
CO5	Knowledge of Handicrafts and Indian folk culture.

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.

SKILL DEVELOPMENT:

1. Collect the Heritage, Arts and Crafts of India
2. Art and Architecture Styles features and their identification
3. List of Museums, Libraries and Galleries of India.
4. List of Performing Arts of India and their state origin.
5. List of Handicrafts in India and their state origin.
6. List of Various Folk Culture and folk forms of India

24BCO27BP: STUDY TOUR REPORT & VIVA VOCE – I

Course Code	24BCO27BP	Course Title	STUDY TOUR REPORT & VIVA VOCE – I
Course Type	Practical	Contact Hours	2 Hours per Week Total: 30 Hours
Credit	2	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)

Syllabus

SYLLABUS:	
<p>Important tourist places covering the South and Central Karnataka <i>Note: Study Tour Report should be hand written by the individual students onl (typed report will not accepted for evaluation purpose).</i></p> <p>Evaluation Pattern: Study Tour Report: 30 Marks and Viva Voce:20 Marks, Total =50 Marks</p> <p>A week-long study tour comprising of the selected places in the above- mentioned districts of Karnataka shall be conducted during the semester classes. A faculty member shall accompany the students to take care of stay, movement, sightseeing and practical exposure of the study tour (including the costing and preparation of Itinerary). After the completion of the study tour, the students are required to prepare Study Tour Report and face the viva-voce examinations conducted by the BOE. The students will have to give presentations based on their report before the examiners.</p>	

COURSE OBJECTIVES:

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

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

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Understand the fundamental principles and concepts of accounting.
CO2	Demonstrate proficiency in applying revenue recognition principles to transactions involving the sale of goods for approval or return.
CO3	Proficiently apply diverse methods to record and reconcile consignment transactions.
CO4	Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.

24CAT2X COMPUTER ACCOUNTING-TALLY PRIME (CATP)

Course Code	24CAT2X	Course Title	COMPUTER ACCOUNTING-TALLY PRIME (CATP)
Course Type	COMPULSORY	Contact Hours	4 Hours per Week Total:60 Hours
Credit	4	Domain	COMMERCE (TOURISM AND TRAVEL MANAGEMENT)
Syllabus			
	Syllabus		
MODULE I	FUNDAMENTALS OF TALLY PRIME		14 HOURS
	Introduction to Tally Prime - Downloading & Installation of Tally Prime - Company Creation - Getting Started with Tally Prime o Shut a Company - Select a Company o Alter Company Details - Company Features and Configurations		
MODULE II	MASTERS AND TRANSACTIONS IN TALLY PRIME		14 HOURS
	Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group -Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure -Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non- Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger		
MODULE III	TDS AND GST IN TALLY PRIME		14 HOURS
	TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment - Return Filing using Tally Prime - E-Way Bill in GST		
To be modified	Payable and receivable follow up, Bank Reconciliation Statement, Evaluation of Customer and Suppliers and Re-order level		
Reason	It is useful for placement		

REFERENCE BOOKS:

1. Learn Tally Prime With GST Book by Gaurav Agrawal
2. Tally Prime (Including GST) course By ACCA Amarjit Kaur
3. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
4. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani

COURSE OBJECTIVES:

- The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOME

CO CODE	COURSE DESCRIPTION
CO1	Familiarizing with the user interface, menu options, and navigation within Tally Prime.
CO2	Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.
CO3	Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime
CO4	Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.
CO5	Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.

TEACHING PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.

SKILL DEVELOPMENT:

1. Create different type of Charts using imaginary Figures in Ms-Excel
2. Create a company with imaginary figures
3. Generate different types of vouchers
4. Record TDS Transaction
5. Generate E-Way Bill
6. Any other activities, which are relevant to the course