

FACULTY OF COMMERCE

Scheme and syllabus for the Career Related First Degree Programme in Commerce & Tourism and Travel Management Under the Choice Based Credit and Semester System (CBCSS) [Schedule 2 (a)] (To be introduced from 2018admissions)

The Career Related First Degree Programme in Commerce & Tourism and Travel Management is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

Eligibility for admission

Eligibility for admissions and reservation of seats for the Career Related First Degree Programme in Commerce & Tourism and Travel Management shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the Career Related First Degree Programme in Commerce Tourism and Travel Management unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

Duration

The normal duration of the Career Related First Degree Programme in Commerce Tourism and Travel Management shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June- October) commences in June and Even Semester (November - March) commences in November every year.

Programme Structure

The Career Related First Degree Programme in Commerce & Tourism and Travel Management shall include:

1. Language courses
2. Foundation courses
3. Core courses
4. Vocational Courses
5. Complementary courses
6. Open Courses
7. Project

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college: Malayalam, Hindi, Tamil, French, German, Russian, and Arabic.

Foundation courses include 2 courses which are compulsory basic courses. Foundation course I aims at providing an awareness on the methodology of business education and foundation II aims at

providing basic education on general informatics and cyber laws.

Core courses include 12 compulsory courses in the major subject, Vocational courses include 10 compulsory courses in Vocational subject and complementary courses include 4 courses in the allied subjects.

There shall be two open courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5th semester is a non- major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the Department of Commerce.

All students are to carry out a project work either individually or in a group of not more than 5 under the supervision of a teacher. The project work may commence in the 5th semester.

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, Vocational courses, complementary courses (as the case may be), project and open/ elective courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/ extension activities. The minimum credits required for different courses are given below:

Courses	Credits
Language courses	18
Foundation courses	5
Core courses including project	42
Vocational Courses	35
Complementary courses	16
Open courses	2
Elective Course	2

Social Service/ Extension activities	120
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Social Service/ Extension activities	1

The course structure for the Career-related First Degree Programme in Commerce & Tourism and Travel Management is given below:

Sem No.	Courses	Instructional Hours Per Week	Credits	Uty Exam Duration (Hours)	Evaluation	Total credits	
					Internal	End Semester Exam	
SEMESTER I	Language Course I (English I)	5	3	3	20%	80%	
	Language Course II (Additional Language I)	4	3	3	20%	80%	
	Foundation Course I	4	2	3	20%	80%	18
	Core Course I	4	3	3	20%	80%	
	Vocational Course I	4	3	3	20%	80%	
SEMESTER II	Complementary Course I	4	4	3	20%	80%	
	Language Course III (English II)	5	3	3	20%	80%	19
	Language Course IV (Additional Language II)	4	3	3	20%	80%	
	Foundation Course II	4	3	3	20%	80%	
	Core Course II	4	3	3	20%	80%	
Vocational Course II	4	3	3	20%	80%		
Comple	4	4	3	20%	80%		

SEMESTER III	mentary Course II						
	Language Course V (English III)	3	3	3	20%	80%	
	Core Course III	4	3	3	20%	80%	
	Core Course IV	5	3	3	20%	80%	
	Vocational Course III	5	4	3	20%	80%	
	Vocational Course IV	4	3	3	20%	80%	
SEMESTER IV	Complementary Course III	4	4	3	20%	80%	20
	Language Course VI (English IV)	3	3	3	20%	80%	
	Core Course V	4	3	3	20%	80%	
	Core Course VI	4	3	3	20%	80%	
	Vocational Course V	5	4	3	20%	80%	
	Vocational Course VI	5	4	3	20%	80%	
SEMESTER V	Complementary Course IV	4	4	3	20%	80%	21
	Core Course VII	4	3	3	20%	80%	19
	Core Course VIII	4	3	3	20%	80%	

SEMESTER VI

Core Course IX	4	4	3	20%	80%
Open Course I	3	2	3	20%	80%
Vocational Course VII	4	3	3	20%	80%
Vocational Course VIII	3	4	3	20%	80%
Project Core Course X	3				
	4	3	3	20%	80%
Core Course XI	5	4	3	20%	80%
Core Course XII	4	3	3	20%	80%
Open Course II	3	2	3	20%	80%
Vocational Course I	3	4	3	20%	80%
Vocational Course X	3	3	3	20%	80%
Project	3	4	-	-	100%

23

**CAREER RELATED FIRST DEGREE PROGRAMME IN
COMMERCE & TOURISM AND TRAVEL MANAGEMENT
PROGRAMME STRUCTURE**

SEMESTER – I							
Courses	Course Code	Course Title	Instructio	End	Credit		
			nal Hours	Semester	Theory	Practical	
			Per Week	Exam			
			Theory	Hours	Theory	Practical	
Language Course I	EN 1111	English I	5	-	3	-	3
Language Course II	1111	Additional Language I	4	-	3	-	3
Foundatio n Course I	TT 1121	Method ology and Perspectives of Business Educatio n	4	-	3	-	2
Core Course I	TT 1141	Environ mental studies Tourism :	4	-	3	-	4
Vocational Course II	TT 1171	Principl es and Practice s	4	-	3	-	3
Complem entary Course I	PG 1131	Psychol ogy I	4	-	3	-	4
Total	25					19	

SEMESTER II							
Courses	Course Code	Course Title	Instructio	End	Credit		
			nal Hours	Semester	Theory	Practical	
			Per Week	Exam			
			Theory	Hours	Theory	Practical	
Language Course III	EN 1211	English II	5	-	3	-	3
Language Course IV	1211	Additional Language II	4	-	3	-	3
Foundatio	TT 1221	Informati	4	-	3	-	3

Core Course II	TT 1241	Financial Accounting	4	-	3	-	3
Vocational Course II	TT 1271	Emerging Trends in Tourism	4	-	3	-	3
Complementary Course II	PG 1231	Psychology II	4	-	3	-	4
Total	25					19	

SEMESTER – III

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Language Course V	EN 1311	English III	3	-	3	-	3	
Core Course III	TT 1341	Management Concepts and Thoughts	4	-	3	-	3	
Core Course IV	TT 1342	Advanced Financial Accounting	5	-	3	-	3	
Vocational Course III	TT 1371	Tourism Marketing	4	-	3	-	3	
Vocational Course IV	TT 1372	Tourism Regulations	5	-	3	-	4	
Complementary Course III	PG 1331	Psychology III	4	-	3	-	4	
Total	25	-					20	

SEMESTER IV

Courses	Course Code	Course Title	Instructional Hours Per Week	End Semester Exam Hours	Credit
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			Theory	Practical	Theory	Practical	
Language Course VI	EN 1411	English IV	3	-	3	-	3
Core Course V	TT 1441	Business Regulatory Framework	4	-	3	-	3
Core Course VI	TT 1442	Banking and Insurance	4	-	3	-	3
Vocational Course V	TT 1471	Tourism Products	5	-	3	-	4
Vocational Course VI	TT 1472	Tour Guiding and Escorting	5	-	3	-	4
Complementary Course IV	PG 1431	Psychology IV	4	-	3	-	4
Total	25					21	

SEMESTER V

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Core Course VII	TT 1541	Entrepreneurship Development	4	-	3	-	3	
Core Course VIII	TT 1542	Cost Accounting	4	-	3	-	4	
Core Course IX	TT 1543	Marketing Management	4	-	3	-	3	
Open Course I	TT 1551	Open Course – 1/2/3	3	-	3	-	2	
Vocational Course VII	TT 1571	Sustainable Tourism Management	4	-	3	-	4	
Vocational Course VIII	TT 1572	Hospital Management	3	-	3	-	3	

l Course VIII		ity Management Project	3	-	-	-	-
Project Total	- 25					19	

SEMESTER VI

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical		
Core Course X	TT 1641	Auditing	4	-	3	-	3	
Core Course XI	TT 1642	Applied Costing	4	-	3	-	3	
Core Course XIII	TT 1643	Management Accounting	4	-	3	-	4	
Open Course II	TT 1651	Open Course – 1/2/3 Travel Agency, Tour	3	-	3	-	2	
Vocational Course IX	TT 1671	Operation and Airline Management	4	-	3	-	4	
Vocational Course X	TT 1672	Accounting for Tourism Organizations	3		3		3	
Project Total	TT 1644 25	Project -	3	-	-	-	4	
Grand Total (SI+SII+SIII+SIV+SV+SVI)							23	
				120				

S	Course	Course Title

e m e s t e r	Code	
V (for Students from the disciplines other than commerce)	TT15 51.1	Fundamental of Financial Accounting
	TT15 51.2	Principles of Management
	TT15 51.3	Capital Market Operations
V I (for students from the department of commerce)	TT16 51.1	Practical Accounting
	TT16 51.2	Management of Foreign Trade
	TT16 51.3	Strategic Management

Notes:

1. The open course offered in the fifth semester is an elective course for students from the Disciplines other than Commerce. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.
2. The open course offered in the sixth semester is an elective course for students from the Department of Commerce and each student has to choose any one among the courses offered in that group as part of his/ her course of study.
3. On the Job Training Programme for a minimum of 30 days during 5th/6th semester is required for the successful completion of the programme. The students will have to submit the report to the department after completion of their job training and the same is to be kept in the college.

All courses included under Foundation Courses, Core Courses, Vocational Course, Open and Elective Courses shall be handled by teachers in Commerce.

V. Practical Sessions

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on a module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

Objectives

1. To impart knowledge and skills on the applications of the concepts learnt in a given context.
 2. To learn by experiencing and observing
 3. To document and reflect upon learnings
 4. To develop exhibits of case studies undertaken, analysis made, exercises done and fact-finding missions.

Process

1. Identify concepts in the module
 2. Identify real life cases/ situations/ illustrations where they find application
 3. Ascertain steps to link 1 to 2
- Collection of instruments/Vouchers/ Documents/ Annual reports/ Products/ Advertisements/ Pictures/ Charts.
 - Identify Parties involved with their functions and processes.
 - Record learning with supportive collections in a Commerce Lab Record
4. Presentations of Findings

The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

VI. Industrial Visit - cum Study Tour

Study tour to be mandatory for the B.Com Programme. It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practiced. The visit should be pre- planned with an objective to learn identified applications like:-

- Accounting processes (Computerized, Digitalized operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

*The total time to be devoted in the organization is one day out of **five days** set aside for the tour. The outcome of the visit to be documented in a report with the following form*

Student Tour Dairy

1. Name of the College
2. Name of the Student
3. B.Com ProgrammeSemester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
 - To Observe applications of
.....
.....
 - To Understand processes
.....
.....
7. Interactions held
.....
8. Outcome in the form of learnings
.....
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

Social Service/ Extension activities

Students have to participate in Extension/ NSS/ NCC or other specified social service, sports, literary and cultural activities during 3rd/ 4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

Attendance

The minimum number of hours of lectures, seminars or practical's which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75 per cent of the total number of lectures, seminars or practical sessions.

Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be: Attendance – 5, assignment / seminar – 5 and test paper -10. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 51%	-	0 mark
51 % - 60 %	-	1 mark
61 % - 70%	-	2 marks
71 % - 80%	-	3 marks
81 % - 90 %	-	4 marks
91% and above	-	5 marks

Assignments/ Seminars

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

Tests

For each course there shall be at least one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

End Semester Evaluation (ESE)

End Semester Examination of all the courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours.

Evaluation of Project

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva – voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the problem and significance of the study	-	10	
(ii) Objectives of the study	-	5	
(iii) Review of literature	-	5	
(iv) Methodology	-	15	
(v) Analysis and interpretation	-		15
(vi) Presentation of the report	-	10	
(vii) Findings and suggestions	-	10	
(Viii) Bibliography	-	5	
(ix) Viva-voce	-	25	

Promotion to Higher Semesters

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.

SEMESTER – I

Foundation Course I: TT1121

METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of instructional hours per week: 4

No of credits: 2

Aim of the course: To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

Course Objectives:

1. To create a basic awareness about the business environment and the role of business in economic development.
2. To provide a holistic, comprehensive and integrated perspective to business education
3. To give a fundamental understanding about ethical practices in business.

Module I: - Meaning of business information- learning business information - methods and techniques of collecting and learning business information- business linkages between business and different economic systems- meaning of economic systems - their functioning - different economic systems and their features - capitalism, socialism, communism and mixed economy. Different forms of business organizations - individual and organized, family and corporate, business for profit and business not for profit. Business entities - Individual, partnerships, co-operatives, trusts, undivided families, joint stock companies, Joint ventures –MNCs. (Basic concepts only) (15 Hours)

Module II: - Economic sectors of the Economy: An Overview – primary sector, secondary sector, tertiary sector - business examples in different sectors. Emerging areas in Service sector- Tourism, IT, Healthcare, KPO, BPO, Event Management etc. (A brief study only) (10 Hours)

Module III: - Business – objectives -economic - social. Establishing business - steps - environmental analysis: legal, physical, financial, social, economic, technical etc. - idea generation- mobilization of financial resources – sources- savings –loans and advances – shares.Role of entrepreneur. Payment to government – taxes, direct and indirect.(a brief study only) Economic development- meaning, measures of economic development- role of business in economic development - company, industry and economy interrelationship. Role of business (public sector and private sector) in economic development. New Economic Policy - Liberalization, Privatization and Globalization - merits and demerits. Managerialism- features. Infrastructure for industrialization and economic growth of an economy. (20 Hours)

Module IV: - Trained manpower for quality enhancement- role of trained manpower for quality at individual level, family level, organizational level and national level - Human Capital Management - concept, importance and benefits. Quality of life and Quality of Work Life - Quality circle.Management problems in small, medium and large organizations.Use of technology in business (a brief study only).

Business ethics - concept, need and importance.

Social ethics, social responsibility and social service – role of NCC and NSS in promoting social values among students. (a brief study only) (15 Hours)

Module V: - Individual and team presentations by observation, reading techniques - listening to lectures, note taking- seminars and workshops - conferences and symposiums, field studies, case studies and project reports (a brief study only) (12 Hours)

Note:

1. A field study on how far privatisation and globalisation enhance the quality of manpower.

2. Students are to be organised into groups of five and should be required to present papers on topics relating to the role of business in economic development and ethical practices in business. The assignments are to be based on the presentations made in the specified areas.

Books recommended:-

1. Keith Davis and William Frederic. C. *Business and Society: Management, Public policy, Ethics*, International student Edition McGraw- Hill Book Co New Delhi
2. Cherunilam Francis: *Business Environment* - Himalaya Publishing House, New Delhi.
3. C.B.Gupta: *Business Organisations and Management*- Sultan Chand , 8th Edition 2013
4. Murthy CSV: *Business Ethics and Corporate Governance*, Himalaya Publishing House
5. N.M.Khandelwal :*Indian Ethos and Values for Managers*
6. R. R. Gaur, R. Sanghal, G. P. Bagaria; *Human Values and Professional Ethics*.
7. Andrew Crane: *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.
8. Aswathappa, K: *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
9. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
10. DuttRuddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.
11. Misra S.K. and Puri V.K.: *Indian Economy*- Himalaya Publishing House, New Delhi.

CoreCourseI:TT1141-ENVIRONMENTALSTUDIES

No. of instructional hours per week:4

No. of Credits:3

Aim of the course: To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

Course objectives:

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection

Module I: Environmental studies—meaning—scope—importance (4hrs)

Module II: Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources—meaning of ecology – structure and function of an ecosystem – producers– consumers– decomposers—energy flow in the ecosystem—ecological succession- food chain –food webs and ecological pyramids. Ecosystem—concept—types of ecosystems—structure and functions of forest ecosystem, grass land ecosystem- desert ecosystem, aquatic ecosystem. Biodiversity and its conservation- introduction- definition- genetic, species and ecosystem diversity- value of biodiversity—biodiversity at global, national and local levels—India as a mega-diversity nation—hot-spots of diversity—threat to diversity—conservation of diversity in situ, ex-citu. Natural resources- features- air resources, forest resources, water resources, mineral resources, food resources-energy resources, land resources- over exploitation of natural resources-consequences- conservation of natural resources- role of an individual in conservation of natural resources (25hrs)

Module III :Industry and environment - pollution – environmental pollution—soil pollution—air pollution—water pollution—thermal pollution—noise pollution—causes, effect and control measures—waste management—waste minimisation through cleaner technologies—reuse and recycling—solid waste management. (18hrs)

Module IV: Social issues and environment—Unsustainable to sustainable development—urban problems related to energy—water conservation—water harvesting—resettlement and rehabilitation of people—environment ethics—waste land reclamation—consumerism and waste products. (15hrs)

Module V: Human Population and environment—population growth—variation among nations—population explosion – environment and human health –human rights – value education—Women and child welfare. (10hrs)

Note :: All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

Books recommended

Misra, S. and Pandey, S. N. *Essential Environmental Studies*, Ane Books India, New Delhi.

Kiran B. Chokkas and others. *Understanding Environment*, Sage Publications New Delhi. Arumugam N. and Kumaresan V.

Environmental Studies, Saras Publications, Kanyakumari. Benny Joseph. *Environmental Studies*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

Vocational Course 1: TT 1171- Tourism Principles and Practices

No of instructional hours: 3 No. of Credits: 3

Aim of Course: To familiarize students with the basic concepts of tourism and the impact of tourism.

Course Objectives:

1. To introduce the basic concepts of tourism
2. To give an insight into the impact of tourism.
3. To create an awareness about the role of various organizations of tourism in tourism promotion.

Module I: Tourism: Concepts:-Definitions - Historical development of tourism. Distinction between Tourist-Traveler-Visitor-Excursionist. Types and Forms of Tourism; Tourism system:- Nature, characteristics. Components of tourism and their characteristics. (10 hrs)

Module II: Domestic and International tourism: Domestic tourism: features, pattern of growth, profile. International tourism: Generating and Destination regions. Pattern of growth and Profile. (10 hrs)

Module III: Tourism Demand and Supply: Introduction to Tourism Demand; Determinants of tourism demands; Motivation and tourism demand; measuring tourism demand. Tourism Statistics (National and International). Emerging Trends and new thrust areas of Indian tourism. Reasons for high demand of tourism product in certain countries. (12 hrs)

Module IV: Tourism Impact: Impact: positive and negative impact of tourism; socio- cultural, economic, environmental and political. (10 hrs)

Module V: Status of Tourism in India - the Tourism Industry: Nature and characteristics, Components of Tourism Industry. Attractions, Transport, Accommodation, Shopping, Entertainment, Hospitality, Airlines, Travel agencies, Tourism declared as an Industry in India, consequences of Industry status. International Tourism Institutions and organizations, and their role in promoting international movement-UNWTO, WTTC, TAAI, IATO, IATA, ITC.(12 hrs)

Recommended Practical

Collection of various tourism statistics and interpretation, collection of data on various airline operators in various countries, collection of various pictures showing positive and negative impact of tourism.

Books Recommended:

1. Bhatia. Tourism Development (New Delhi, Sterling)
2. Seth: Tourism Management (New Delhi, Sterling)
3. Kaul: Dynamics of Tourism (New Delhi, Sterling)
4. Mill and Morrison – The Tourism system an Introductory Text (1992) Prentice Hall
5. Cooper, Fletcher, Tourism, Principles and practices (1993) Pitman
6. Burkart and Medlik Tourism, Past, Present and Future (1981) Heinemann, ELBS.
7. Gill, P.S. Dynamics of Tourism (4 Vols) Anmol Publication.
8. Sinha, P.C. Tourism Management. Anmol Publication.
9. Sinha, P.C. Tourism Evolution Scope Nature & Organization. Anmol Publication.

SEMESTER – II

Foundation Course II: TT1221-INFORMATICS AND CYBER LAWS

No. of instructional hours per week: 4 **No. of credits: 3**

Aim of the course: To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilize the digital knowledge resources for business studies.

Course objectives:

1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

Module I: Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics (12hrs)

Module II: Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. (15hrs)

Module III: Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues (18hrs)

Module IV: CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues, (12 hrs.)

Module V: CYBER REGULATIONS – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC (15 hrs.)

Books Recommended:

1. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
2. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.
3. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
4. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
5. Ramachandran et. Al. *Informatics and Cyber laws*, Green Tech Books, Thiruvananthapuram
6. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, New Delhi.
7. IT Act 2000,
8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective.

CoreCourseII:TT1241-FINANCIAL ACCOUNTING

No. of instructional hours per week: 4

No. of credits: 3

Course Objectives

1. To familiarize the students with different methods of depreciation.
2. To equip the students to prepare the accounts of specialised business enterprises.

Module1-Introduction to accounting. Review of Financial Accounting- Concepts- Principles- Preparation of Accounts for sole trader.

Depreciation Accounting- Meaning -Fixed and reducing balance methods with adjustments – Annuity method – Depreciation fund method – insurance policy method - Revaluation method- estimated life and estimated resale value as per AS 6 Depreciation. (20 hrs)

Module 2- Accounts of Hire Purchase and Installment purchase system- Meaning – difference between Hire Purchase and Installment- Accounting entries in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Installment system – Entries in the books purchaser and seller. (15 hrs)

Module 3- Voyage, Packages and containers accounts –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers – Accounting treatment – Containers trading account- Containers provision account. (12 hrs)

Module 4- Investment Accounts- Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend received-Bonus share- Right Shares. (12 Hrs)

Module5- Insurance Claims- Types of risks- preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire —Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock- Average Clause- Journal entries- calculation of Amount of Claim- Loss of Profits on insurance (13Hrs)

Recommended Structure of questions for ESE:-. Theory 30% Problem 70%

Recommended Practicals:

1. Collection of details of Repossessed Assets which were sold on hire purchase system and making a presentation on their actual accounting treatment.
2. Collection and evaluation of the statements from insurance companies to ascertain the value of stock at the date of fire and to understand the settlement.

Books Recommended

1. Gupta R. L. and Radhaswamy .M. *Advanced Accounting* , Sultan Chand & Sons , New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. *Advanced Accounts* S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. *Financial Accounting* , Kalyani Publishers , New Delhi.
4. NaseemAhmed ,Nawab Ali Khan and Gupta . M. L. *Fundamentals of Financial Accounting Theory and Practice* ,Ane Books Pvt . L td.New Delhi.
5. A Mukharjee and M Hanif ,*Modern Accountancy*, TATA McGraw Hill Publishing Company Ltd. New Delhi.

Vocational II: TT 1271: Emerging Trends in Tourism

No. of instructional hours per week: 3 No. of credits: 3

Aim of the Course: To enable the students to understand the recent trends in tourism aspects pertaining to e-tourism, event and conference or Convention Management.

Objectives:

1. To familiarise the students with the different aspects of event management
2. To enable the students to understand the concept of MICE.

Module 1

Trends in tourism- e tourism, virtual tourism, sustainable tourism, responsible tourism, accessible tourism, event tourism, MICE Tourism (10 hrs)

Module 2

E Tourism- History and development of CRS, introduction to GDS (Galileo / Amadeus) – Online ticketing: Travel portals and examples as case study, trends, disintermediation, internet as a tool for tourism promotion- e passport, e visa (12 hrs)

Module 3

Event Management: Role of events for promotion of tourism, types of Events, need of event management, key factors for best event management, role of travel agency and tour operators in event management. (10 hrs)

Module 4

MICE Tourism- Introduction of meetings, incentives, conference/conventions, and exhibitions. Definition of conference - conference market : nature and components. The impact and benefits of conventions on local and national communities. (12 hrs)

Module 5

Supportive mechanism in Event Tourism- History and function of ICCA, Role of ICCA, Role and functions of ICIB, Government of India, Government of Kerala. (10 hrs)

Practicals:

Collection of pictures relating to fairs and festivals of various regions, states and countries.

Books Recommended:

1. V. Rajaraman (2013), *Introduction to Information Technology*, Prentice Hall, New Delhi
2. Alexis Leon & Mathews Leon, *Computers Today*, Leon Vikas
3. Peter Norton (2004), *Introduction to Computers*, 6edn, (Indian Adapted Edition) , McGraw-Hill Education, New Delhi
4. Alexis & Mathews Leon (2009), *Fundamentals of Information Technology*, Vikas Publishing House Pvt Limited, New Delhi
5. Avrieh, Barry (1994), *Event and Entertainment Marketing*, Vikas Publications, New Delhi.
6. Gaur Sanjay Singh (2001), *Event Marketing and Management*, Vikas Publications, New Delhi.
7. Diwakar Sharma (2009), *Event Planning and Management*, Deep & Deep Publications. New Delhi.

SEMESTER – III

Core Course III: TT 1341 – MANAGEMENT CONCEPTS AND THOUGHT

No: of instructional hours per week: 4 No: of credits: 3

Aim of the course: To provide a comprehensive perspective on management theory and practice

Course objectives:

- 1) To equip learners with knowledge of management concepts and their application in contemporary organizations
- 2) To facilitate overall understanding of the different dimensions of the management process.

MODULE-I: Nature and Evolution of Modern Management Meaning and Definition of Management-Effective Management- Concept and Need-Qualities and styles of an effective manager-Empowerment style, Participation style, Guidance style -Management skills-Technical, Interpersonal, Conceptual, Diagnostic and Political skills- Mintzberg's Managerial roles- Schools of Management Thought-The Classical School -Human Relations School and the Hawthorne Studies-Behavioural Science School-The Systems School- The Contingency School -Contemporary management Thought-Drucker, Porter, Prahalad, Hamel and Tom Peters (15hrs)

MODULE-II: Overview of the Management Process Planning: Meaning – Definition –Importance- Organizing: Meaning and Definition- Concepts of Authority, Responsibility and Accountability – Delegation and Decentralization - Organization Culture-Types of Organisational Culture-Staffing -Significance of Staffing- Staffing Process(overview only) Directing-Concept-Elements of the Direction function - Controlling- Steps in the Process of Controlling (15 hrs)

MODULE-III: Leadership - Meaning - Leadership Qualities- Leadership Styles-Leadership Theories-Trait Theory – Charismatic Leadership Approach - Managerial Grid Theory -Contingency Theory- Fiedler's Model- Situational Leadership Theory -Transactional and Transformational Leadership.(12 hrs)

MODULE-IV: Motivation and Communication - **Motivation**-Meaning and Importance, Intrinsic and Extrinsic motivation, Positive and negative motivation; Motivational Theory-Carrot and stick theory, Maslow's Hierarchy of Human Needs Herzberg's Two Factor theory, Alderfer's ERG theory, Vroom's-Expectancy theory, David McClelland's Need based Motivational Models-Factors determining motivational policy. **Communication**-Meaning, Need, Process, Types-Verbal, Non-verbal, Visual, Internal, External, Formal, Informal; Barriers to Communication-Physical, psychological, Attitudinal, Semantic, Cross-cultural, Gender; Guidelines for effective communication. (21 hrs)

MODULE-V: New Horizons of Management (Conceptual Framework only) TQM-Meaning-Principles of TQM-Deming's 14 points, Barriers to TQM, Customer requirements- The Five Fs-Change Management – Concept and Importance, Knowledge Management- Concept and Importance- Concept of Learning Organisation. (9hrs)

Recommended Practicals:

- 1) Collect Vision/Mission Statements of leading organizations. Examine ways in which elements of these statements are being put into practice.

- 2) Identify Best Practices of business concerns in your locality with regard to different managerial functions.
- 3) Study the Reward and Recognition system used by any leading business organization in your local area.
- 4) Conduct an interview with a successful business leader. Identify the leadership style followed by the leader based on the information collected.
- 5) Study the Quality Management Practices adopted by any business concern.

Recommended Books:

1. *Principles of Management*, 5/Edn- Tripathi, P.C. McGraw Hill Education Pvt Ltd, New Delhi.
2. *Essentials of Management*, 10/Edn- Harold Koontz, McGraw Hill Education Pvt Ltd, New Delhi.
3. *Management Theory and Practice*- Mahajan. Ane Books Pvt Ltd, New Delhi
4. *Principles of Management:Text and Cases*, Bhattacharyya, Pearson Education , New Delhi
5. *Principles of Management* :Ramaswamy, Himalaya Publishing House, Bangalore.
6. *Principles of Management*- Govindarajan, PHI Learning, Pvt Ltd, New Delhi.
7. *Principles of Management*-Gupta Meenakshi
8. *Total Quality Management*, 2/Edn – CharantimathPoornima M, Pearson Education , New Delhi

Core CourseIV: TT1342- ADVANCED FINANCIALACCOUNTING

No.of instructionalhoursperweek:4No.of Credits:3

Aim of the course: To equip the students with the preparation of accounts of various business areas.

Course Objectives

1. To create awareness of accounts related to dissolution of partnership firms.
2. To acquaint students with the system of accounting for different branches and departments.
3. To enable students to prepare accounts of consignments.

Module 1: Partnership Accounts – Introduction- features- Dissolution of Partnership Firm- preparation of Realisation Accounts and Capital Accounts- insolvency of a partner- application of the decision in Garner vs. Murray- insolvency of all partners – Piece - meal Distribution-Dissolution of Limited Liability Partnerships. (20 hrs)

Module 2: Accounting for consignment- meaning – terms- used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method – valuation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit.(20 hrs)

Module 3: Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment-Accounting treatment when one of the ventures is appointed to manage the venture-When separate set of books are not maintained for recording joint venture transaction- when separate set of books are kept for the venture–when memorandum method is followed. (15 hrs)

Module 4: Branch Accounts- meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts – wholesale branch- accounting for branches keeping full system of accounts- adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books.(20 hrs)

Module 5: Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses- difference between departmental accounts and branch accounts- inter departmental transfers- preparation of departmental trading and profit and loss account. (15 hrs)

Structure for preparing question paper: Theory 30% Problem 70%

Recommended Practicals

1. Visit some branches and identify their accounting methods.
2. Collect data from one or two partnership firms/ joint ventures on the accounting procedure adopted.

Books Recommended:

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C.,Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

Vocational Course III: TT 1371 - TOURISM MARKETING

No. of instructional hours per week: 4**No. of credits: 4**

Aim of the Course:

To give knowledge about the various concepts of marketing and tourism marketing.

Course Objectives:

To introduce tourism products

To explain the various marketing strategies.

To provide knowledge on the role of media in marketing.

Module I

Concepts – Marketing – Tourism Marketing- characteristics, classification and nature of services and tourism products (12 hrs)

Module II

Tourism markets – International and domestic market- segmentation- necessity, requirements and variables - market planning and marketing strategies for service firms.

(15 hrs)

Module III

Marketing Strategies – Strategies adopted by tour operator, Travel agencies and the accommodation sector. Marketing Mix – tourism fairs and travel markets. Interactive and relationship marketing

(15 hrs)

Module IV

Public Relations – Role of public relations in Tourism Marketing – tools of public relations- Publicity for tourism marketing – kinds of publicity – personal selling- merchandising.

(15 hrs)

Module V

Role of Media: Meaning and kinds – media terms- writing for tourism products including destinations and themes –cuisine – promotion – tourism literature and video scripts and steps in preparing brochures, posters, advertisement.

(15 hrs)

Practicals

Collection of brochures, tourism logos of different regions, states and organizations.

Books recommended:

1. Kotler Philip. Marketing Management, Universal Publications, New Delhi.
2. McCarthy D.K.J. Basic Marketing – A Management approach
3. Douglas Foster. Travel and Tourism Management.
4. Negi. M.S. Tourism and Hoteliering.
5. Wahab. S.Grampter, L &RethFibbs: Handbook on Tourism Marketing anManagement.

Vocational IV TT 1372: TOURISM REGULATIONS

No of instructional Hours:4

No of Credits: 3

Objectives:

To give the students a general awareness about laws relating to tourism.

Module I

Tourism Regulations- Inbound and outbound travel regulations, Passport – Classification Visa – classification –requirements for getting Passport and Visa- Special Permits- Customs Regulations- Passport Act 1967. (20 hrs)

Module II

Economic Regulations- Currency, insurance, income tax and foreign travel tax- Health Regulations- vaccination, health insurance- Foreign Exchange Regulation Act 1973. (12 hrs)

Module III

Law and order regulations- Police and district officials and law on cheating, law on antiquities, shopping malpractices- regulations- Kerala Registration of Tourism and Trade Act-1991 (12 hrs)

Module IV

Accommodation and Catering Regulations- Legislation for hospitality sector, catering regulations - Foreigners Act 1942 (13 hrs)

Module V

Environment Protection and Conservation- Environmental concern and conservation- Tourism Conservation and Preservation Act 1998. (15 hrs)

Practicals:

Collection of documents – passport, visa, forms, various currencies etc.

Books Recommended:

1. PranNath Seth (2006) :*Successful Tourism Management* , Sterling, NewDelhi
2. Goswami B. K.; *A Text Book of Indian Tourism*
3. Pearce D.G and Butler (1999); *Contemporary Issues in Tourism Development*, Psychology Press, New Delhi
4. Potti . L. R. – *A Text Book of Indian Tourism*.

SEMESTER – IV

CoreCourseV: TT1441-BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week: 4

No. of credits: 3

Aim of the course: To acquaint the students with the legal framework influencing business decisions and operations.

Course objective:

1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities
3. To motivate the students to take up higher studies in business Laws

Module 1: Introduction to law- Meaning of law- definition of law – importance of law- branches of law –sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives(basic study only) (4 hrs)

Module 2: Law of contracts- The Indian Contract Act 1872- definition of contract – law of contracts- nature of contracts- classification- essential elements of a contract- offer and acceptance – considerations- capacity of parties- coercion- undue influence, fraud, mistake, misrepresentation, free consent legality of object and considerations- performance of contract- discharge of contract- breach of contract- remedies for breach of contract. (25 hrs)

Module 3: Special contracts-Bailment and pledge- bailment definition- essential elements- rights and duties of bailor and bailee – finder of lost goods. Pledge - essentials- rights and duties of pawnor and Pawnee. Indemnity and guarantee- indemnity–definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee.Law of agency–essentials, kinds of agents- rights and duties agent and principal-creation of agency, termination of agency contract.(15 hrs)

Module 4: Sale of Goods Act 1930-meaning of contract of sale- formation of contract of sale – Goods and their classification- condition and warranties- transfer of property in goods- performance of contract of sale- unpaid seller and his rights. (8 hrs)

Module 5: Regulatory authorities - salient features and functions, IRDA, TRAI, Intellectual Property Rights - meaning – patent rights- trademarks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission. (20 hrs)

Recommended Practical

- 1) Prepare model of a (a) Power of Attorney Contract (b) Indemnity Bond (c) Contract of Guarantee
- 2) Collect newspaper cuttings relating to Right to Information Act, TRAI and Intellectual Property Rights, with special focus on recent legal judgments.
- 3) Prepare a Model RTI Application for obtaining information under the Right to Information Act, in any area.

Books Recommended

1. Kapoor. N .D, *Business law*, Sulthan Chand and Sons
2. Chandha P.R, *Business law*gajotia, New Delhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Busiess regulatory frame work*, Kalyani Publishers, New Delhi
4. Tulsian P.C, *Business Laws*, Tata Macgraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, *Modern Business law*, Ane books, New Delhi
6. Awathar Singh, *Company Law*, Eastern Law Books
7. BARE Acts: *Contract Act, Sale of Goods Act, RTI Act 2005* IRDA, TRAI

Core Course IX: TT 1442 BANKING AND INSURANCE

Number of instructional hours per week: 4 Number of Credits: 3

Aim of the course: To expose the students to the changing scenario of Indian banking and Insurance.

Course objectives:

1. To provide a basic knowledge about the theory and practice of banking
2. To provide a basic understanding of Insurance business .
3. To familiarize the students with the changing scenario of Indian Banking and Insurance.

Module I: Banking:-Banking functions -Liquidity management- credit creation- Banking and non-banking functions- CORE bank solutions- Retail bank product and services-Mergers in banking-Central bank system-Central banks in different countries - Role of RBI- General policies of RBI. (15hrs)

Module II: Banking Practice: Banker – customer – Definition as per Banking Regulation- – Relationship between banker and customer – General and special relationship – Negotiable instruments – differences between transferability and negotiability- Asset liability management- opening and operation of accounts by special types of customers – minor, married woman, firms, company. (20 hrs)

Module III: Innovations and Reforms in Banking:– E-banking - ECS - EFT – RTGS-NEFT-SWIFT- Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking - Internet banking- Digital banking-, virtual banking- small banking- Post office banking- green banking- Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007, Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management- Demonetization. (20 hrs)

Module IV: Introduction to Insurance: Meaning of risk- Classification of risk-features of insurable risk-Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India- Life – General - fire, accident, asset, medical, home, commercial travel, rural, and marine -Underwriting-meaning-procedure of life Insurance and Non-Life Insurance-Insurance premium-Insurance documents. (20 hrs)

Module V: Insurance Claims and regulations-Meaning-Importance-types of claims-Procedure of settlement of Life Insurance claims and Non-Life Insurance claim-Privatization of insurance industry-FDI in insurance – Bancassurance - IRDA regulations (15 hrs)

Recommended Practical

1. Collect application forms for opening Account in banks and make a presentation in class .
2. Study the Internet banking and, Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect model Insurance Policy documents- Life/ General and identify different conditions and implications.

Books Recommended:

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. MaheswariS.N .*Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.

7. Dekock .*Central Banking*, Crosby Lockwood Staples, London.
8. O P Agarwal,*Principles and practice of insurance*.
9. M N Mishra, and S B Mishra :*Insurance Principles and Practice*, , S. Chand Publishers.

Vocational V: TT 1471: TOURISM PRODUCTS

No of instructional hours: 4 hrsNo of Credits: 4

Course Objectives

1.To give a description about the natural products and manmade products. 2.To
give an insight into the natural resources of India.

Module 1: Tourism Products - Definition - Tangible and Intangible products. (10 hrs)

Module 2: Classification of products - Natural Tourism products - Climate - Water Features, Beaches - Bird and wildlife sanctuaries - National parks - Sports - Winter and summer sports - Water Bases sports - Aero sports. (10 hrs)

Module 3: Historical and socio - cultural tourism products - Art and architecture - paintings - historical monuments - museums - Art galleries - Libraries - ancient literature - fairs and festivals - Folklore - music - dance - handicraft - sports and costumes - Indian and international cuisine. (20 hrs)

Module 4: Religious philosophies of Hinduism , Buddhism , Jainism , Christianity and Islam - Hindu Sanskrit - philosophies of Saivism and Vaishnavism. (10 hrs)

Module 5: Adventure tourism – aerial adventure sports – parachuting, sky diving, hang gliding, Para sailing, bungee jumping – water adventure sports – white water rafting, white water kayaking, canoeing, water skiing, wind surfing, - land based – mountaineering, trekking, skiing, heli-skiing(22 hrs)

Practicals:

Collection of various pictures regarding adventure tourism, national parks and bird sanctuaries.

Books Recommended:

1. Douglas Pearce. *Tourism Today - A Geographical Analysis* - Longman Group Ltd.,
2. Pran Seth. *Successful Tourism Management*, Sterling Publishers Pvt.,Ltd.,
3. Bhatia A.K. *Tourism Development.Principles and Practices*. Sterling Publishers Pvt.,Ltd.

Vocational VI: TT 1472: TOUR GUIDING AND ESCORTING

No. of instructional Hours: 3 Hours per weekNo. of Credits: 3

Course Objectives: To provide an in-depth knowledge about the profession of tour guiding and escorting.

Module 1

The Tour Guide- Meaning and classification- qualities of an ideal tour guide - various roles of tour guide- the business of guiding- organizing a guiding business ,The guiding techniques- leadership and social skills, presentation and speaking skills (15 Hrs)

Module II

The guide's personality, moments of truth, the seven sins of guide, the service cycle, working with different age groups, working under difficult circumstances (10 Hrs)

Module III

The role of guide and interpreter: Creating memorable interpretations, Interpreting different themes- nature, history, art, architecture and incidental interpretations, responsibilities to locals and society. Tour guides code of conduct. (15 Hrs)

Module IV

Conducting tours: Pre tour planning, modes of transportation, types of tours, traveler with special needs, guidelines for working with disabled people, relationship with fellow guides, motor / car operators and companies. Dealing with emergencies- Accidents, Law and order, theft, loss of documents; First aid- importance - general procedures - evaluation of situation; Complaints handling. (20 Hrs)

Module V

Escorting- meaning, difference between guide and escort, skills responsibilities of escort, interpreting sites, personal hygiene, grooming, pre, post and during tour responsibilities, check list, handling emergencies, leading a group, code of conduct. (12 Hrs)

Practicals:

Tour guide requirements, region wise tour guides, different transportation agencies in region, states and countries

Books Recommended:

1. JagmohanNegi – Travel Agency and Tour Operations.
2. Mohinder Chand - Travel Agency and Tour Operations: An Introductory Text
3. Dennis L Foster – Introduction to Travel Agency Management
4. Pat Yale – Business of Tour Operations

SEMESTER – V

Core Course VII: TT1541-ENTREPRENEURSHIP DEVELOPMENT

No of instructional hours per week: 4

No. of credits: 3

Aim of the Course: To equip the students to have a practical insight for becoming an entrepreneur

Course Objectives:

1. To familiarize the students with the latest programmes of Government in promoting small and medium industries.
2. To impart knowledge regarding starting of new ventures.

Module I: ENTREPRENEURIAL COMPETENCIES: - Entrepreneurship - concept- Entrepreneurship as a career- Entrepreneurial Personality- characteristics of a successful entrepreneur- qualities and skills of successful entrepreneur-classification of entrepreneur- Entrepreneurial Functions-factors affecting entrepreneurial growth- women entrepreneurs- problems.
(12 Hrs)

Module II: ENTREPRENEURIAL ENVIRONMENT: - Business Environment-Role of family and Society-Entrepreneurship Development - Training and other Support Organizational Services- phases of EDP -Central and State Government Industrial Policies and Regulations-MSME Act 2006.
(15 hrs)

Module III: BUSINESS PLAN AND FEASIBILITY STUDY: - Sources of Project Idea-Feasibility Study-Criteria for Selection of Project-techniques for Project appraisal-preparation of Feasibility Report- Profile Preparation -matching Entrepreneur with the Project-Feasibility Report Preparation and Evaluation Criteria-factors affecting Project Development. (15 hrs)

Module IV: PROJECT REPORT PREPARATION: - Project Report-Requirements of a good report-General Principles of a Good Report-Performance of a Project Report(15 hrs)

Module V: LAUNCHING OF SMALL BUSINESS: - Finance and Human Resource Mobilization- Operations Planning-Market and Channel Selection-Growth Strategies-Product Launching-Incubation, Venture Capital, startups-Techno parks-Industrial Estates-Incentives-Institutional Support Subsidies-DIC-SIDBI-SISI-KVIC-NIESBUD- Single window - Margin Money-Seed Capital-Registration- - Industrial Sickness - Causes and Prevention - Rehabilitation - Effective Management of Small Business. (15 hrs)

Recommended Practicals:

1. Interview a local entrepreneur and acquire practical knowledge in starting business.
2. Visit any institution supporting entrepreneurship and prepare visit report.
3. Generate unique project ideas and prepare feasibility report.
4. Prepare a project report for establishing a new business.

Books Recommended

1. Vasanth Desai, *Small Business Entrepreneurship*, Himalaya Publications
2. Sangram Keshrai Mohanty, *Fundamentals of Entrepreneurship*, PHI, New Delhi.
3. Sontakki C N, *Project Management*, Kalyani Publishers, Ludhiana.
4. MSME Act 2006
5. Peter F. Drucker- *Innovation and Entrepreneurship*
6. Nandan H. *Fundamentals of Entrepreneurship*, PHI, New Delhi
7. Shukla M.B *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad
8. Sangam Keshrai Mohanty. *Fundamentals of Entrepreneurship*, PHI, New Delhi.

Core Course VIII: TT 1542 - COST ACCOUNTING

No of instructional hours per week: 5

No of Credits: 4

Aim of the Course: To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

Objectives:

1. To familiarize the students with cost and cost accounting concepts
2. To make the students learn cost accounting as a distinct stream of accounting

MODULE I: Introduction to Cost Accounting—Meaning and definition—cost concepts—cost centre, cost unit, profit centre, cost control, cost reduction—objectives—Distinction between financial accounting and cost accounting—Methods and Techniques of costing—Advantages of Cost Accounting—Limitations of Cost Accounting—Installation of Costing System—Cost Accounting Standards (CAS 1-19 an overview) (12 Hours)

MODULE II: Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System-Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment. (20 Hours)

MODULE III: Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve. (20 Hours)

MODULE IV: Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption—Accounting treatment—Allocation of overheads under Activity Based Costing. (20 Hours)

MODULE V: Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts. (18 Hours)

Recommended structure for preparing Question Paper: Theory-40% Problems—60%

Recommended Practicals:

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

Books Recommended:

- 1.SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi
2. NK Prasad- *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain- *Advanced Cost Accounting*, Tata McGraw Hill
4. Thulsian PC- *Practical Costing*, Vikas Publishing House, New Delhi
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari- *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi

Core Course IXTT 1543: MARKETING MANAGEMENT

No: of instructional hours per week: 4 No: of credits: 3

Aim of the course: To impart the knowledge of various concepts of modern marketing management

Course objectives:

- 1) To provide an understanding of the contemporary marketing process in the emerging business scenario.

2) To study various aspects of application of modern marketing techniques for obtaining a competitive advantage in business organizations.

MODULE-I: Meaning and Definition of Marketing -Evolution of Modern Marketing Concept-Marketing Orientation vs. Selling Orientation- Comparison- Role of Marketing in Modern Organizations- Marketing Mix- Concept and Components- New Horizons of Marketing- Global Marketing- Service Marketing- Social Marketing or Cause Marketing- Online Marketing- Sustainable Marketing-Micro marketing-Relationship Marketing- Customised Marketing. (12hrs)

MODULE-II: Consumer Behaviour- Concept- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management. Market Segmentation- Concept-Process- Bases for Market Segmentation- Requirements of Effective Market Segmentation – Market Targeting- Market Positioning - Concept-Importance (15 hrs)

MODULE-III: Product-Meaning and importance- Classification of products-Concept of product item, product line and product mix -Product Life Cycle-stages-Management strategies of different stages of Product Life cycle- New Product Development process Product innovation and product diversification-Branding ,Packaging and Labeling- Factors contributing Brand equity. (15 hrs)

MODULE-IV: Pricing Decisions-significance of price-pricing objectives-Factors affecting pricing decisions-internal and external factors in marketing decisions-Approaches to pricing-cost oriented, demand oriented and competition oriented pricing-Different Methods of pricing-Pricing strategies for new products.Distribution Management-Channels of distribution-Meaning-Types of distribution channels-Factors influencing Length of distribution channel-Logistics Management-Logistics decisions-Traditional Logistics management approach Vs Supply chain Management. (15hrs)

MODULE-V: Promotion-Nature and Importance-Concept of push and pull mix-Types of promotion: Advertising-Personal selling, sales promotion and public relations-Functions and advantages of Advertising-Advertisement copy-Requirements of good advertisement copy.- Advertising media-Factors influencing selection of advertisement media-personal selling-essentials of effective selling-Sales promotion-Meaning, functions and different methods of sales promotion. (15hrs)

Recommended Practicals:

1. Prepare a questionnaire and conduct a mini survey of a few customers for identifying the factors influencing the buying behaviour for any product of your choice.
2. Collect advertisements of leading brands of any five products and identify the unique selling propositions.
3. Trace the brand history of any product.
4. Identify different sales promotion techniques in foreign markets and prepare a report.

Recommended Books

1. *Marketing management*-Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.
2. *International marketing*-Philip RCaterop, Tata McGraw Hill Publications.
3. *Marketing Management*, 5/Edn –Rajan Saxena, McGraw Hill education, New Delhi.
4. *Marketing Management :Concepts and Cases* – Sherlekar S.A., Himalaya Publishing House, New Delhi.
5. *Marketing Management*- Pillai, R.S.N., S. Chand & Co, New Delhi.
6. *Modern Marketing: Principles & Practices*, Pearson Education , New Delhi
7. *Marketing*,Verma/ Duggel, Oxford University Press, New Delhi.

Open Courses (For students from Disciplines other than Commerce)
Open Course I: TT 1551.1- FUNDAMENTALS OF FINANCIALACCOUNTING

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

Module I: Introduction to financial accounting – Accounting – meaning, objectives – accounting concepts and conventions - systems of accounting. Accounting Standards – meaning and objectives. Double entry book keeping–basic concepts–rules of debit and credit.(8hrs)

Module II: Recording Business Transactions – Journal – Ledger – Subsidiary books. (8 Hrs)

Module III: Cash book – Simple cash book, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty Cash Book. (10hrs)

Module IV: Trial Balance – meaning and objectives – preparation of Trial Balance. (10 Hrs)

Module V: Financial Statements – Final accounts of Sole trader – Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments (Simple Adjustments including Provision for bad debts, outstanding, prepaid expenses and incomes, bad debts, provision for bad debts and depreciation)(18hrs)

Books Recommended:

1. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K. *Advanced Accounting-Vol.I*, Vikas Publishing House, New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting – Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
4. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping And Accountancy*, Sahitya Bhawan Publications, Agra.
5. Gupta R.L. and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand & Sons, New Delhi.

Open Course: 1 - TT 1551.2 PRINCIPLES OF MANAGEMENT

No. of instructional Hrs per week: 3 No. of Credits: 2

Aim of the Course: To familiarise the students from other faculties on the framework of management.

Course objectives: To provide knowledge on the fundamentals of management principles and functions.

Module 1: Introduction to Management : - Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol's principles of management. (10 Hrs)

Module 2:- Planning: - Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

Module 3: Organising: - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation, delegation and departmentation. (15 Hrs)

Module 4: Staffing: - Importance, sources of recruitment and selection, training and development. (Conceptual framework only) (10 hrs)

Module 5: Directing and controlling : - Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control.(10 Hrs)

Books recommended:

1. Koontz.O. Donnel, *Principles of management*, Tata Mcgrawhill, publishing co, New Delhi.
2. L. M. Prasad, *Principles of Management*, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, *Business Organisation and Management*, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, *Principles of Management*, Tata McGraw Hill Publishers, New Delhi.

Open Course 1. TT 1551.3 CAPITAL MARKET OPERATIONS

No. of instructional Hours per week: 3 No of Credits: 2

Aim: To create an interest among students towards stock market investment

Objective: To familiarize the students with capital market operations

Module I: Capital Market- meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) Methods of public issue, Book building – meaning – procedure (10 Hrs)

Module II: Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditor ship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning) (12 Hrs)

Module III: Dematerialization of Securities – meaning –advantages of dematerialization – Depositories – functions of depositories – Procedure of dematerialization (12 Hrs)

Module IV: Types of investors – Speculation Vs Investment – Types of speculators (10 Hrs)

Module V: Derivatives – Meaning – Forwards, Futures, Options – Put option - Call option (10 Hrs)

Books Recommended

1. Kevin S .*Security Analysis and Portfolio Management* ,PHI, New Delhi.
2. PreethiSingh .*Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
3. Sojikummar.K and Alex Mathew .*Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak .*Indian Financial System*, Pearson Education,Noida.

Vocational VII: TT 1571: SUSTAINABLE TOURISM MANAGEMENT

No of instructional hours: 4

No of credits: 4

Course Objectives:

- 1.To provide an in-depth knowledge about sustainable tourism management.
- 2.To familiarise students with the techniques and approaches for sustainable tourismmanagement.

Module-I

Sustainable Development: back ground, concept and definition. Dimensions of Sustainability; Social, Economic, Environmental- Stockholm Conference 1972- Brundtland Commission 1987- Rio Declaration 1992- WSSD 2002, Global Warming and Sustainable Development. Sustainability and climate changing issues in tourism. (15 hrs)

Module – II

Sustainable Tourism: Meaning, definition, Global Significance of Sustainable Tourism Agenda – 21 for Travel and Tourism Industry- World Conference on Sustainable Tourism 1995 -Benefits and issues of Sustainable Tourism Development, Millennium Development Goals and sustainability in tourism, role and significance of Millennium Development Goals in tourism development. (15 hrs)

Module – III

Sustainable Tourism Planning; Principles of STP-Basic concepts in Sustainable Design: Climate analysis, Locality analysis and Site analysis - Design for Environment, Socio-economic conditions, and Culture and Experimental values. (15 hrs)

Module – IV

Standardization and Certification for tourism sustainability; ISO 14000 – Role of WTTC, UN-WTO, PATA, UNEP, IUCN in sustainable tourism development - need and importance of tourism sustainability. (12 hrs)

Module – V

Approaches in sustainable tourism: Ecotourism; Global initiative under Quebec City and Oslo conventions- Responsible Tourism; Concept and Global responses; Cape Town and 45 Kerala Declaration-Community based and Pro poor tourism including STEP. Eco-friendly practices and Energy Waste Management.Benefits of sustainable tourism development. (15 hrs)

Practicals:

Preparation of lists of various sustainable activities, sustainable tourism places, eco- tourism activities etc..

Books Recommended:

1. *Sustainable Tourism – A Marketing Perspective*, Victor T.C. Middleton and Rebecca Hawkins
2. *Sustainable Tourism*, Salah Wahab and John J. Pigram.
3. *Sustainable Development – Economic and Policy*, P.K. Rao.

Vocational VIII: TT 1572: Hospitality Management**Instructional Hours: 3****No of Credits: 3**

Course Objectives:

1. To familiarise the students with various types of accommodation.
2. To familiarise the students with various business activities in the accommodation segment.

Module 1. Hospitality management - meaning - development of hospitality industries - hospitality services - catering - managerial issues - laws pertaining to hospitality. (10 hrs)

Module 2. Accommodation - types - classification and grading - categorization - supplementary accommodation - motels - dormitories - youth hostels - travel bungalows - paying guest accommodation – spas-Home stays- Criteria for getting classified home stay by Department of Tourism. (12 hrs)

Module 3. Functions of hotels - front office management - room tariff plans - house keeping & allied services - food and beverages - restaurants - management - lobby managing - kitchen equipment and cutlery. (10 hrs)

Module 4. Human Resources Management of hotels - sales marketing - purchase and storage - financial statements preparation- Preparation of various forms of one check in- Preparation of guest log book. (10 hrs)

Module 5. Catering – types of menu- types of catering - railways - airways - role of private and public agencies in catering for tours - national and continental cuisine - packaging the food - training-- food preservation – Food adulteration prevention rules and food safety rules. (12 hrs)

Practicals:

Preparation of Menus, List of famous hotels, Different room tariff plans

Books recommended:

1. Chon. *Welcome to Hospitality: An introduction*, Delmar Publishers, London.
2. Walker John R. *Introduction to Hospitality*, PHI, New Delhi.
3. Sudhir Andrews. *Hotel Front Office Training Manual*, Tata McGraw-Hill Publishing company Ltd. New Delhi.
4. Negi. *Hotel for Tourism Development*, Metropolitan books Co. New Delhi.
5. Jagmohan Negi. *Hotel and Tourism Laws*, Frank Brothers, New Delhi.
6. David.J. *Text Book of Hotel Management*, Anmol Publications, New Delhi.
7. Alastair M. Morrison. *Hospitality and Travel Marketing*, Delmar Publishers, London.

SEMESTER – VI
CoreCourseX:TT1641– AUDITING

No of instructional hours per week: 4 No. of credits: 3

Aim of the Course: The acquaint the students with the principles and practice of auditing

Course Objectives

1. To provide students the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
2. To familiarize students with the audit of Companies and the liabilities of the auditor.

Module 1: Introduction Meaning and definition of auditing – objectives – accounting ethics and auditing – Auditing and Assurance Standards- concept of auditor’s independence – concept of true and fair value – types of audit – statutory audit – internal audit – continuous audit – final audit – cost audit – management audit – tax audit – government audit – performance audit – social audit
(15 Hours)

Module 2: Audit Process, Documentation and Internal Check – Preparation before audit -Audit Programme – audit process -audit note book – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores.
(15Hours)

Module 3: Vouching and Verification - Vouching – meaning – importance – vouchers – requirements of a voucher – verification meaning – difference between vouching and verification – principles – valuation of assets – Difference between verification and valuation -verification of assets and liabilities – precautions. (15 Hours)

Module 4: Auditors of Joint Stock Companies. As per Provisions in the Companies Act 2013 - Auditor’s qualifications – disqualifications – appointment – remuneration – removal –status -Removal of an auditor – powers, duties and liabilities of auditor with relevant legal judgments. Audit Report–types.(17Hours)

Module 5: Investigation - Meaning – investigation vs. auditing – types of investigation – investigation on acquisition of running business – investigation when fraud is suspected.
(10 Hours)

Recommended Practical

- 1) Prepare a Model Audit Programme.
- 2) Collect vouchers of different kinds of transactions. Examine whether they have all the essential requisites of a valid voucher. Prepare a record with the documents collected.
- 3) Prepare a report of legal judgments relating to liability of auditors with reference to recent cases in India as well as in the global context.

Books Recommended

1. Bhatia RC. *Auditing*, Vikas Publishing House , New Delhi
2. Jagadeesh Prakash. *Auditing:Priciples and Practices*, Chaithanya Publishing House, Allahabad
3. Kamal Gupta.*ContemperoryAuditing*,TataMcGraw Hill Publishing Co, New Delhi.
4. Saxena and Saravanavel. *Practical Auditing*, Himalaya Publishing Co, Mumbai.

5. Sharma R. *Auditing*, Lakshmi Narain Agarwal, Agra.
6. Tandon B.N. *Practical Auditing*, S Chand & Co Ltd, New Delhi

Core Course- XI: TT1642-APPLIED COSTING

No. of instructional hours per week: 4 No. of Credits: 3

Aim of the Course: To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

Course objectives:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.

MODULE I: Specific Order Costing—Job Costing—Meaning—Accounting procedure—Batch Costing—Meaning and accounting procedure—Economic Batch Quantity—Contract Costing—Meaning—Determination of profit or loss on Contracts—Cost plus contracts—Escalation Clause—Sub-contracts. (18 Hours)

MODULE II: Process Costing—Features—Treatment of Process losses and abnormal gain—Joint products and by - products—Methods of apportioning joint costs—Equivalent Production.(20 Hrs)

MODULE III: Service Costing—Meaning—Features—Composite Cost Unit—Service Costing applied on Transport—Hospital—Power House—Canteen. (15 Hours)

MODULE IV: Marginal Costing—Meaning—Difference between marginal costing and absorption costing—Break Even Analysis—Cost Volume Profit Analysis—Decision making—Key factor—Make or buy—Product/Sales mix decisions—Pricing decisions—Capacity determination. (25 Hrs)

MODULE V: Standard Costing—Meaning—Difference between standard cost and estimated cost—Historical costing Vs standard costing—Constituents of standard cost—Analysis of Variance (Materials only – quantity, price, cost, mix and yield) (12 Hours)

Recommended structure for preparing Question Paper: Theory - 30% Problems 70%

Recommended Practicals:

1. Visit a coconut oil mill or similar process industries to have real feel of process industries and prepare process cost accounts using actual data.
2. Visit passenger transport or goods transport utilities and analyse their cost structure.
3. Visit construction sites and study the pattern of contracting, subcontracting, etc and prepare contract accounts from actual figures.

Books Recommended:

1. Jain SP and Narang K.L.—*Advanced Cost Accounting*, Kalyani Publishers New Delhi.
2. Prasad N. K, *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata.
3. Khan M.Y and Jain PK, *Advanced Cost Accounting*, Tata McGraw Hill.
4. Thulsian P.C, *Practical Costing*, Vikas Publishing House, New Delhi.

5. Arora M.N, *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K, *Cost Accounting* PHI, New Delh.
7. Maheswari. S.N, *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi.

CoreCourseXII:TT1643-MANAGEMENTACCOUNTING

No.of instructionalhoursperweek:4

No.of Credits:4

Aim of the course: To develop professional competence and skill in applying accounting information for decision making.

Course objectives:

1. To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting
2. To make the students develop competence with management accounting usage in managerial decision making and control.

Module I: Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant - role of management accounting in decision making. Tools and techniques of management accounting - Management Reporting - essentials of a good report – methods and types of reports (15hrs)

Module II: Decision making: Concept and nature of decision making process; Information for decision making - Risk and uncertainty and the Decision making - Decision Analysis - Handling uncertainty, decision tree - Cost-Benefit vs. Cost-Effectiveness Analysis - Costs for decision making – fixation of selling price - Relevant Information and Short-Run Managerial Decisions - (*Theoretical aspects only*). (10hrs)

Module III: Fund flow analysis and cash flow analysis - Fund flow statement- Meaning - objectives- uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet- differences between Fund Flow Statement and Income statement- Preparation of Fund Flow Statement. Cash Flow statement– meaning- objectives and uses-differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement.(25hrs)

Module IV: Budgeting and Control -Meaning –Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting - uses – functional budgets – cash budget – flexible budget – meaning and concept of master budget. (20hrs)

Module V: Capital Expenditure – Decision and Control – Need for sound capital investment policy – Average Rate of Return – Payback Method – Present Value Method – NPV – IRR - Profitability Index – Control of Capital Expenditure – Capital Rationing (20hrs)

Recommended Practical: Students are expected to analyse live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

Books Recommended:

1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
4. Man Mohan, Goyal S.N. *Principles of Management Accounting*, Sahitya Bhawan Publications, Agra.
5. Shashi K.Gupta and Sharma R.K .*Management Accounting*, Kalyani Publishers, New Delhi.

6. Gupta S.P and Sharma R.K. *Management Accounting*, SahityaBhawan Publications, Agra.
7. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.
8. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons Delhi.
9. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting, Text and Problems*. S. Chand & Co. Ltd., New Delhi.
10. Pandey I.M *Principles of Management Accounting*, Vikas Publishing House, New Delhi.
11. Khan M.Y & Jain P.K. *Management Accounting*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
12. Revi M. Kishore. *Management Accounting*, Taxman Publications Pvt.Ltd., New Delhi.
13. Jain, S.P. and K.L. Narang. *Cost Accounting, Principles and Methods*. Kalyani Publishers, Jalandhar.

Open Course (For students from Department of Commerce)

TT 1651.1 PRACTICAL ACCOUNTING

No of Instructional Hours -3(1 theory and 2 hours Practical)

No. of credits: 2

(Note – The college shall provide pre-printed accounting documents and register to enable the students to learn accounting through practicing)

Aim and Objectives:

1. To acquaint the students an overall idea of how accounts are maintained in a practical manner.
2. To enable the students to prepare final accounts and annual report in depth.

Module 1: Classification and Codification of Accounts - Classification of accounts – Expenses – Incomes – Assets – Liabilities – sub classification – element - wise – direct, indirect, current, fixed, short term and long- term classification – Codification of accounts and accounting nomenclature. (10 hrs)

Module 2: Account Manuals - Rules and procedures to be followed in accounting – Treatment of items in which the accountant is having discretion – disclosures to be made. (10 hrs)

Module 3: Preparation and maintenance of Vouchers, Journals, Cash Book and Ledgers. (Needs to provide the students with printed formsto do Practicals (10 hrs)

Module 4: Maintenance of Asset Registers - Preparation and maintenance of asset registers – computation of depreciation – capitalization/sale/disposal/scrappy of fixed assets – priced stores ledger – physical verification of assets, cash, stock and sub journal entries. (12 hrs)

Module 5: Preparation of Final Accounts - Trial Balance, Profit and loss account, balance sheet, notes to accounts, auditors' reports and replies thereof. (12 hrs)

Recommended structure of question paper: Theory – 30% Practical – 70%

Recommended Books:

Advanced Accounts – M C Shukla & T S Grewal.
 Advanced Accounts – P C Tulsian
 Advanced Accounts – Jain and Narang.

TT 1651.2 STRATEGIC MANAGEMENT

No. of instructional hours per week: 3 No of credits: 2

Aim of the course: To enhance the decision making abilities of students in situations of uncertainty and dynamic business environment.

Course Objectives:

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

Module I: Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (12 hrs)

Module II: Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent-Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy– Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy. (10hrs)

Module III: Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (12hrs)

Module IV: Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation. (10hrs)

Module V: Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (10hrs)

Books Recommended

1. SubhaRao P. *Business Policy and Strategic Management*. Himalaya Publishing House. Mumbai.
2. Prasad. L. M. *Strategic Management*. Sultan Chand & Sons. New Delhi.
3. Siva Ram Prasad R. *Strategic Management. Students Helpline* Publishing House. Hydrabad.
4. AzarKasmi. *Business Policy and Strategic Management*. Tata McGraw Hill Publishing Co. LTD. New Delhi.
5. Sharma R.A. *Strategic Manangement in Indian Companies*. Deep and Deep Publications Pvt. Ltd. New Delhi.
6. Ramaswamy and Namakumari.s. *Strategic Planning Formulation of Corporate Startegies*. Macmillan India Ltd. New Delhi.

7. Bhattachaya S.K and Venkataraman N. *Managing Business Enterprises: Strategic Structure and System*, Vikas Publishing House. New Delhi.
8. Vipin Gupta. Kamala Gollakota. R. Srinivasan. *Business Policy and Strategic Management. Concepts and Applications*. Prentice Hall of India, New Delhi.
9. Francis Cherunilam. *Strategic Management*. Himalaya Publishing House, Hyderabad.

Open Course II: TT 1651.3 - MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To expose the students to the overall management of foreign trade affecting International business.

Course objectives:

1. To acquaint the students with India's foreign trade.
2. To familiarise the students with international trade and services.

Module I: Introduction to Foreign Trade – basis of foreign trade – terms of trade – balance of payments – economic development and foreign trade – India's foreign trade in global context.

(8 Hrs)

Module II: International Socio-Economic Environment and system – Regional economic groupings – GATT, UNCATD and WTO – bilateralism vs Multilateralism – commodity agreements and commodity markets

(10 Hrs)

Module III: India's Foreign Trade-role of state trading in India's foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

Module IV: Export and Import Procedures-central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks .

(14 hrs)

Module V: Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

Book Recommended:

1. Verma M.L. *Foreign Trade Management in India*, Vikas Publishing House, New Delhi.
2. Mahajan V.S. *India's Foreign Trade and Balance of Payments*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Varshney R.L. *India's Foreign Trade*, Kitab Mahal, Allahabad.
4. Sindhvani. *The Global Business Game*, Macmillan India Ltd., New Delhi.
5. Mithani D.M. *International Economics: Theory and Practice*, Himalaya Publishing House, Mumbai.
6. Chadha G.K. *WTO and Indian Economy*, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Batra G.S. and Dangwal R.C. *International Business: New Trends*, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. Warren J. Keegan. *International Marketing*, PHI, New Delhi.
9. John Payerwaether. *International Marketing*, PHI, New Delhi.
10. *IIFT Dictionary of Shipping and Chartering terms*
11. *IIFT Freight Tariffs and Practices of Shipping Conferences*

Vocational IX: TT 1671: TRAVEL AGENCY, TOUR OPERATION AND AIRLINE MANAGEMENT

No. of hours: 4 hours per week No. of credits – 4

Objectives:

1. To impart knowledge about the inner working mechanism of the travel agency.
2. To provide various skills necessary for tour operation business.

Module 1

Travel trade – History and development of travel agency, functions, travel agent, types, responsibilities – source of income of a travel agent- setting up of travel agency; role of IATA and approval – approval from the Government. (12 hrs)

Module 2

Travel agency and tour operations – difference between travel agent and tour operator –linkages and arrangements with hotel – travel agencies and airlines – tour escorts and guides. (10 hrs)

Module 3

Organization structure of a travel agency – Information counseling, ticketing, documentation, staffing, directing, planning, organizing, and controlling. (10 hrs)

Module 4

Tour operation – concept and nature of tour operation – functions – types of tour operations – types of tour operators, Itinerary development – meaning and definition – types of itineraries – reference tool for Itinerary development – meaning and definition – types of itineraries – reference tool for itinerary preparation – development of effective itinerary (20 hrs)

Module 5

Airline Management -International Aviation Organization (ICAO) iata traffic conference areas airlined their codes- international time calculation- international dateline- standard time - local time. Air travel policies and passenger care flight distances- passenger capacity and seating- food - reservation policies towards children/infants/ disabled/restricted, passengers- standard by travel cancellation and delays - baggage allowance. (20 hrs)

Practicals:

Preparation of list of famous travel agents and tour operators, preparation of itineraries, preparation of codes used in airlines.

Books Recommended

1. JagmohanNegi. *Travel Agency and Tour Operations*, Kanishka Publishers, New Delhi
2. MohinderChand ;*Travel Agency and Tour Operations: An Introductory Text*, Anmol Publications Pvt. Limited, New Delhi
3. Dennis L Foster – *Introduction to Travel Agency Management*.
4. Pat Yale: *Business of Tour Operations*, Longman Scientific & Technical, New Delhi.
5. Laurence Stevens; *Guiding to Starting and Operating Successful Travel Agency*, Delmar Publishers

6. Jane Archer: *Manual of Travel Agency Practice* – Butterworth Heinemann Pub, London
7. Betsy Fay ;*Essentials of Tour Management* –Prentice Hall; Mark Mancini: Conducting tours
8. Mark Mancini :*Conducting Tours*, Delmar Thomas, New York
9. H A Rogers and J A Slinn- *Tourism Management of Facilities*

Vocational X: TT 1672: Accounting for Tourism Organizations

No of Instructional hours: 3

No of credits: 3

Course Objective:

To familiarize students with the basic accounting concepts in tourism industry and to provide the skills in preparing accounts in tourism organizations.

Module I

Procedure for Domestic and International Hotel Reservations. Documentation related to Hotel Reservation/Configuration/Cancellation - Preparation of Hotel and Other Service Vouchers, Procedure and documents involved in informing Sub-Agents for services; Procedure of checking and passing the bills of the transport/hotels and Guide/escorts, RBI guidelines/Rules regarding the foreign exchange transactions. (12 hrs)

Module II

Itinerary development- negotiations, confidential tariff, costing and pricing, market strategies, brochure designing, printing and distribution, Itinerary preparation for domestic and international tourists. (10 hrs)

Module III

Defining the concept of tour cost, components of tour cost- Fixed and Variable, direct and indirect cost, factors affecting tour cost, Tour Cost Sheet- meaning and significance, costing, procedures for FIT, GIT and conference and convention packages, calculation of tour pricing, pricing strategies (12 hrs)

Module IV

Day Book and Documents Maintenance, Tourism Finance Corporation of India (TFCI) - Aims, objective and functions. (10 hrs)

Module V

Tour Operation Documentation: Voucher-Hotel and Airline Exchange Order, Pax Docket, Status Report, Daily Sales Record, AGT Statements-Credit Cards- importance and future -RBI Regulations for Tour Operators. (10 hrs)

Practicals:

Collection of Hotel vouchers, filling of reservation forms, preparation of day books.

Books Recommended:

1. Gee, Chuck and y. Makens, *Professional Travel Agency Management*, Prentice hall, New York.
2. Mohinder Chand), *Travel Agency Management: An Introductory Text*, Anmol Publication Pvt. Ltd. New Delhi.
3. Foster, D.L ;*The Business of Travel Agency Operations and Administration*, McGrawHill, Singapore.
4. Frenmount P. *How to Open and Run a Money Making Travel Agency?*, Johan Wiley and Sons, New York..
5. Gregory A. *The Travel Agent: Dealer in Dreams*, Prentice Hall, London.

6. Yole P, *The Business of Tour Operations*, Pitman, Landon.
7. Syrratt G, *A Manual of Travel Agency Practice*, Butterworth, London