



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(as per SEP 2024)

Syllabus for I & II Semester B.Com (TTM)

2024-25

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.Com(TTM), B.VOC(A&T), BBA, BBA(Aviation Management),BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce,BCU	Chairperson
2.	Dr.R. Sarvamangala	Dean And Chairperson , Department Of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce,University of Mysore	Member
4.	Dr. B.G.Baskar	Principal ,Seshadripuram College, Bengaluru	Member
5.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St.Joseph's College of Commerce(Autonomous)	Member
8	Dr.K.Ramachandra	Professor, Department Of Commerce,Maharani Cluster University.	Member

Co-Opted Members Present

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member

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11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member
17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Principal, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member
20	Dr. Devendra M	Principal, Maharishi Institute of Management, Bangalore	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member


Dr. JALAJA. K R, M.COM., MBA., Ph.D
 Dean & Chairperson
 Department of Commerce
 Bengaluru City University

BENGALURU CITY UNIVERSITY
REGULATIONS PERTAINING TO B.COM (TOURISM AND TRAVEL
MANAGEMENT)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Com - Business Data Analytics Program, offered by Bengaluru City University affiliated colleges, Constituent Colleges and Department of Commerce, Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.COM (Tourism and Travel Management) Regular Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B.COM (Tourism and Travel Management) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

- To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills for both Commerce and Tourism Industries
- To cater to the requirements of Commerce and Tourism Industries.
- To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
- To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
- To prepare students to pursue careers in Financial Data Analytics, Marketing Analytics, Human Resource Analytics, Data Science and allied functions in the Corporate Sector.
- To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
- To develop entrepreneurs in the field of Tourism Industry..
- To equip students with the knowledge of various tourism products and resources in India and the World.
- To enable students to apply the knowledge gained in tourism and travel management.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are

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also eligible to apply for this programme.

4. DURATION OF THE PROGRAMME:

The course of study is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce – Regular B.COM (Tourism and Travel Management).

5. MEDIUM OF INSTRUCTION

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

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 60 or as per University Regulations.

7. ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.

A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

(i) Annexure-1 for B.COM (TOURISM AND TRAVEL MANAGEMENT)

9. TEACHING AND EVALUATION:

9.1 M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

9.2 MTM/ MTA/MTTM/MBA Tourism /MBA Tourism & Travel Management is only eligible to teach and evaluate the Tourism and Travel Management Subjects.

9.3 BHM/BHMCT/B.Sc Hotel Management with M.Sc Hotel Management/ MHM/MBA Hotel Management/ Hospitality Management is only eligible to teach and evaluate the Hotel Management and Hospitality related subjects.

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10. SCHEME OF EXAMINATION:

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.
- b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 02 marks
 - 81% to 85% = 03 marks
 - 86% to 90% = 04 marks.
 - 91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. The question paper setter shall prepare TWO sets of question papers with a maximum of 10% repetition. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions	1 x 5 = 05
Total		80 marks

12. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the courses in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.
- b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

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13. MINIMUM FOR A PASS:

(a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.

(b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

(c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

(e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

(f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

(g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 142 credits out of the total credits allotted for the program, to be declared as pass in the program.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. **First Class:** Those who obtain 60% and above of the total marks.
 - ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
 - iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
- b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
- c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

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15. PROVISION FOR IMPROVEMENT OF RESULTS:

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

16. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/ Letter Grade	Semester/Program % of Marks	Result/Class Description
9.00-10.00	O (Outstanding)	90.00-100	Outstanding
8.00- <9.00	A+ (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	A (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	B+ (Good)	60.0-<70.00	First Class
5.50-<6.00	B (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	C (Average)	50.0-<55.00	Second Class
4.00-<5.00	P (Pass)	40.0-<50.00	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Re-appear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 15:

17. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

1. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is

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calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

$$CGPA = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where G_i is the grade point of the 'i'th course / paper and C_i is the total number of credits for that course/ paper

$$CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the 'i'th semester and C_i is the total number of credits in that semester.

Table 1: Conversion of Percentage of Marks into Grade Points in a Course/Paper

% Marks in a paper/practical	Grade Point (GP)	% Marks in a paper/practical	Grade Point (GP)
98-100	10	63-67	6.5
93-97	9.5	58-62	6.0
88-92	9.0	53-57	5.5
83-87	8.5	48-52	5.0
78-82	8.0	43-47	4.5
73-77	7.5	40-42	4.0
68-72	7.0	Below 40	0

18. TERMS AND CONDITIONS:

- A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

19. MEDALS AND PRIZES:

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

20. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

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

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ANNEXURE-1
COURSE MATRIX

I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Tourism Principles, Policies and Practices	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Travel Management	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
Total					130	520	650	24

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COURSE MATRIX

II Semester

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Tourism Products of India	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Introduction to Hospitality Management	2.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2		3	1.5	10	40	50	2
	Destination Visit Report and Viva Voce-I				--	50	50	2
Total					130	570	700	26

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Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code. 1.1 NAME OF THE COURSE: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the theoretical frame work of accounting as well as Accounting standards. b. Prepare Financial Statements from Incomplete records. c. Work out the accounting treatments for Consignment transactions. d. Learn various methods of Accounting for Hire Purchase transactions. e. Work out various Accounting treatments for Dependent Branches.		
SYLLABUS:		Hours
Unit - 1: Theoretical Framework of Accounting		08
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.		
Unit - 2: Conversion of Single Entry System to Double Entry System		12
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account & Trading and Profit & Loss and Balance Sheet- Problems		
Unit - 3: Consignment Accounts		12
Introduction-Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- Problems		
Unit - 4: Hire Purchase System		12
Meaning of Hire Purchase and Installment Purchase System, Difference between Hire Purchase and Installment Purchase, Important Definitions-Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems		

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Unit - 5: Branch Accounts	12
<p>Meaning, Objectives and Advantages of Branch Accounting; Types of Branches- Meaning and Features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining Books of Accounts by the Head Office–Debtors System only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – Problems</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Enlisting any Five Indian Accounting Standards 2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors & Statement of Affairs with imaginary figures. 3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures. 4. Prepare the Hire Purchase table with imaginary figures. 5. Prepare Branch Account with imaginary figures. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition. 2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SP.Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition. 6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 	

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Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 1.2 NAME OF THE COURSE: TOURISM PRINCIPLES, POLICIES AND PRACTICES		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a) To realize the potential of tourism industry in India b) To understand various elements of Tourism Management Learning Outcome Will be able to understand tourism policies in the national and international context.		
SYLLABUS:		HOURS
Unit-1: Tourism - An overview:		08
Evolution of Tourism - Elements, nature and characteristics - Typology of tourism - Classification of tourists - Tourism network - Interdisciplinary approaches to tourism - Historical development of tourism - Major motivations and deterrents to travel.		
Unit-2: Tourism Industry:		10
Structure and Components - 5A s of Tourism - Transportation - F&B - Shopping - Entertainment - Infrastructure and hospitality - Emerging areas of tourism - Ideals of responsible tourism - Alternate tourism - Impacts of tourism - MNC's in tourism industry.		
Unit-3: Tourism Theories:		14
Tourism Area Life Cycle (TALC) - Doxey's Index - Demonstration effect - Push and Pull Theory - Tourism System - Mathieson and Wall Model - Leiper's Model - Stanley Plog's Model of Destination Preferences - SCOR model for tourism - Bull-Whip Effect - Demand and supply in tourism - Tourism regulations - Present trends in domestic and global tourism.		
Unit-4: Tourism Organizations:		12
Role and Functions of World Tourism Organization (WTO), Pacific Asia Travel Association (PATA), World Tourism & Travel Council (WTTC), IATA, IHA. Indian Tourism Organizations: Ministry of Tourism, Govt. of India, ITDC, Department of Tourism, STDC, KSTDC, FHRAI, TAAI, IATO.		
Unit-5: Tourism Planning:		12
Overview of five year plans with special reference to Eleventh & Twelfth Five Year Plan for Tourism - Development and promotion - National action plan - National tourism policy - Code of conduct for safe and sustainable tourism in India.		
BOOKS FOR REFERENCE :		
1. Bhatia, A. K. (2006). International tourism management. Sterling Publishers Pvt. Ltd.		

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2. Charles, R. G., Ritchie, J. B., &Woorow, R. (2006). Tourism: Principles, Practices, Philosophies.
3. Coltman, M. M. (1989). Introduction to Tourism and travel. An International Approach VanNostrand Reinhold.
4. Franklin, A. (2003). Tourism: An Introduction. Sage.
5. Gee, C. Y., Choy, D. J., &Makens, J. C. (1984). The travel industry. AVI Publishing Company, Inc.
6. Page, S., & Connell, J. (2006). Tourism: A Modern Synthesis. Cengage Learning EMEA.
7. Youell, R. (1998). Tourism: An Introduction. Addison Wesley Longman Ltd.

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Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code:1.3 Name of the Course: BUSINESS ENVIRONMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion, students will be able to: <ol style="list-style-type: none"> a) Understand the components of Business Environment. b) Analyse the various environmental factors influencing business organisation. c) Design a competitive analysis for a specific Industry. d) Understand the concept of Globalization and its impact on Domestic Businesses. 		
SYLLABUS:		HOURS
Unit- 1: Introduction to Business Environment		12
Business Environment -Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.		
Unit- 2: Political and Legal Environment		10
Political Environment - Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. Legal environment -Impact of various laws on Indian businesses.		
Unit-3: Economic and Global Environment		14
Economic Environment - Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. Global environment -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).		
Unit- 4: Technological Environment		10
Technological Environment: Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.		
Unit- 5: Demographic and Natural Environment		10
Demographic Environment - Meaning and components of Demographic environment; Natural Environment: Meaning and Features of Natural environment. Impact of Natural environment on business.		

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Skill Development Activities:

- a) List out the benefits of Technology on businesses.
- b) Draft Five Forces Model for an Imaginary business.
- c) List out the impact of Globalisation on Indian businesses
- d) List out any five Demographic factors affecting businesses.

Books for References:

1. Aswathappa. K, Essentials Of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chidambaram: Business Environment; Vikas Publishing
5. Upadhyay, S: Business Environment, Asia Books
6. Chopra, B K: Business Environment in India, Everest Publishing
7. M. Ashikary, Economic Environment of Business.
8. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
9. Vivek Mittal, Business Environment, 1st Edition, Excel Books

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Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 1.4 NAME OF THE COURSE: TRAVEL MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials & lab work etc.,		
Course Objectives <ul style="list-style-type: none"> To realize the potential of travel industry in India. To familiarize with the nature and functioning of tourism and travel industry. Learning Outcome <ul style="list-style-type: none"> Understand the various elements of Travel Management in the real – time market 		
SYLLABUS:		HOURS
Unit 1: Growth of Travel through Ages		08
An ancient phenomenon - Accounts of famous travellers - Pleasure travel - Religion as a motivator - The Grand Tour - The concept of the annual holiday - Industrial revolution & the development of travel - Effects of the great war on the transport system - Advent of the jet - Advent of high - Speed trains.		
Unit 2: Growth & Development of Modern Tourism		12
Post - Second World War Phenomenon - Causes of rapid growth - Types of tourists - Motivation for Travel - Basic travel motivations - Social significance of travel - Evolution of Demand - Factors influencing the growth of tourism - Tourism organisations - Recommendation of The UN Conference - Tourist Organisations in India.		
Unit 3: Tourism Product		12
Concept of Tourism Product - Characteristics of tourism products - Nature of tourism products - Types of tourism products - Tourism demand, supply and policies - Measurement of tourism demand - Basic tourism supply components - Tourism policy - Tourism planning.		
Unit 4: Tourist Transport		12
Air Transport - Security of aircraft and passengers - Road, Rail, Water Transport - Transport as an attraction - Impacts of Tourism: Economic impacts, environmental impacts, socio - cultural impacts, Cultural and political impacts - DGCA Regulations.		
Unit 5: Tourism Marketing & Promotion :		12
Monitoring Progress - Time factor - Environment Planning - Regional Planning Considerations - Development of Infrastructure - Regional Development - Tourism & Economic Value of Cultural Resources - Cultural Tourism In India.		
BOOKS FOR REFERENCE : <ol style="list-style-type: none"> 1. Gosh, B. (2009). Tourism & Travel Management, 2E. Vikas Publishing House Pvt Ltd. 2. Leiper, N. (2004). Tourism Management (Vol. 455). Frenchs Forest: Pearson Education. 3. Agnihotri, V. (2007). A Complete Book on Tourism and Travel Management. Cyber Tech Publications. 		

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4. Gee, C. Y., Choy, D. J., & Makens, J. C. (1984). The travel industry. AVI Publishing Company, Inc..
5. Robinson, P. E. T. E. R. (2009). Travel and Management: An Introduction. Operations Management in the Travel Industry, 1 - 13.

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Syllabus - Semester II

Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 2.1 NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand & Compute the amount of Claims for Loss of Stock. Understand and preparing the accounts for converting Partnership Firms to Limited Companies. Deal with the Inter-Departmental Transfers and their Accounting Treatment. Articulate the Accounting treatment for Royalty Agreements & Transactions. Outline the Emerging Trends in the field of Accounting 		
SYLLABUS:		HOURS
Unit - 1: Insurance Claims for Loss of Stock		12
Insurance Claims- Meaning, Need and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- Problems		
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company		12
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company – Problems		
Unit - 3: Departmental Accounts		12
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet (Vertical form only); Inter-Departmental Transfers at Cost Price - Simple Problems		
Unit - 4: Royalty Accounts		12
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only–Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor’s books)- Problems		

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Unit - 5: Emerging Trends in Accounting	08
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting. (Meaning and Features only)	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. List out the Procedure & Documentation involved in the Insurance claims. 2. Calculate the Purchase Consideration with imaginary figures (Any type). 3. Identify the common expenses of a Departmental Undertaking and list them Prepare Royalty Table with imaginary figures.	
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi 3. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1. 4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition. 5. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition. 	

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Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 2.2 Name of the Course: TOURISM PRODUCTS OF INDIA		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the Course, the students will be able to:		
<ul style="list-style-type: none"> • To make student familiarise with Tourism resources of India • To conceptualize a tour based on variety of themes 		
Learning Outcome		
<ul style="list-style-type: none"> • Will be able to identify and manage emerging tourist destinations, traditions and resources 		
SYLLABUS:		HOURS
Unit-1: Introduction to Tourism Products of India		10
The concept of Tourism Products of India - Characteristics and classifications - Tourism product development - Crucial elements of tourism product designing - Destination/product life cycle - Product feasibility study - Physical features of India:- Northern mountains, Peninsular plateau, Indo - Gangetic plain, Thar desert, coastal plains and islands.		
Unit-2: Popular Tourist Destinations:		12
Destinations in each state of the India - Destination management & Destination marketing: Importance of destination Management - Principles and theories of destination management - The nature of tourism destinations - Destination planning and policy - Management of the tourist destination - Segmenting and monitoring the tourist market.		
Unit-3: Tourism Varieties of India		10
Adventure tourism - Elements and classification - Beach tourism destinations of India - Heritage tourism: Role of UNESCO in heritage preservation in India - Health Tourism: Methods approved by AYUSH - Medical tourism: Growth and promotion of medical tourism industry in India.		
Unit-4: Fairs and Festivals		12
Significance of fairs and festivals - Kumbha, Pushkar, Pongal/Makar Sankranti, Baishakhi, MeenakshiKalyanam, Holi, Onam, Durga Puja, Ramleela Diwali - Kartik Purnima, (Dev Deepavali, Guru Parb), Dashahara (Kullu), Rathyatra, Bhrawafat, Id -ul- Fitr, Easter & Christmas, Carnival (Goa), Ganga Mahotsava, Taj Mahotsava, KhajurahoMahotsava, Desert Festival		
Unit-5: Dance Forms and Music:		12
Indian Art forms - History of Dance Styles - Classical Dance Forms:- Bharatanatyam, Kathak, Kathakali, Kuchipudi, Manipuri, Mohiniyattam, Odissi, Tribal Dances in India - Classical Music: Hindustani Music, Carnatic music, Main Gharanas of North Indian Music - Musical instruments.		

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BOOKS FOR REFERENCE:

1. A.L. Basham (2004), The Wonderthat was India, Picador Publications,
2. Manoj Dixit (2002), Tourism Products, New Royal Book Co. Lucknow.

Sarina Singh, Mark Elliott, Abigail Blasi, AnirbanMahapatra (2013); Lonely Planet India, Lonely Planet Publications

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Name of the Program: BACHELOR OF COMMERCE (TTM) Code: 2.3 Name of the Course: BUSINESS REGULATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> a. Comprehend the laws relating to Contracts and its application in business activities. b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. c. Understand the significance of Consumer Protection Act and its features d. Understand the need for Environment Protection. 		
SYLLABUS:		HOURS
Unit-1: Regulation of Contracts-1		14
Introduction – Definition of Contract, Essentials of Valid Contract; Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects Contractual capacity- Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
Unit-2: Regulation of Contracts-2		14
Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
Unit-3: Contracts of Sale of Goods		12
Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller		
Unit-4: Regulation of Consumer Protection		08
Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.		

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Unit-5: Regulation of Environmental Protection	08
Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Discuss the contents of the case of “Carlill vs Carbolic Smoke Ball Company” case 2. Discuss the contents of the case of “Mohori Bibee v/s Dharmodas Ghose”. 3. List out any five rights of a consumer. 4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act. 	
<p>Books for References:</p> <ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. N.D. Kapoor, Business Laws, Sultan Chand Publications 3. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 7. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 8. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi 9. Chanda.P.R, Business Laws, Galgotia Publishing Company 	

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Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 2.4 NAME OF THE COURSE: INTRODUCTION TO HOSPITALITY MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, lab work etc.,		
Course Objectives <ol style="list-style-type: none"> a) To acquaint the students with understanding of hospitality industry. b) To develop the understanding about various sectors and operations in hospitality industry. 		
Learning Outcome <ul style="list-style-type: none"> • Able to obtain working knowledge of the skills and functions necessary to be an effective and efficient hospitality professional 		
SYLLABUS:		HOURS
Unit. 1: Introduction to Hospitality		08
Introduction to Hospitality Industry - Definition – Nature and scope – Historical evolution of Hospitality Industry - Essentials of hospitality Industry –components of hospitality Industry – concept of “Atithi Devo Bhavah”. – Home away from Home - Sectors of hospitality industry -Food and Beverage - Travel & Tourism - Accommodation, Entertainment and Recreation		
Unit. 2: Hospitality in Travel & Tourism		12
Nature and Scope of Business – Role of the Travel professional - Needs and expectation of customer - desirable character – Finer points – Analysing customer expectation - Embracing the technology to serve customer – steps in delivering exceptional services – Responding to the upset customer.		
Unit. 3: Hospitality in Accommodation Business		10
Nature and scope of Business – Major Market segments – Luxury and Leisure –Hotel facilities and service Terminology – Handling of premium and luxury customers - Staff etiquette – Staff Coordination – Nature of work – Front office management – Reservation & Registration – Convenient check-in and check- out– Simplify Service with technology Handling difficult customers and their compliant – Meet and greet and escorting guest.		
Unit. 4: Hospitality in Food and Beverages		10
Definition – Duties and responsibilities of staff - Types of F & B outlets and services– Concept restaurant – Customer expectation and needs – F & B counter services - Staff etiquette – Staff personal hygiene – Staff grooming –Coordination from table to kitchen – Table management.		
Unit. 5: Hospitality Etiquette & Hospitality in Entertainment and Recreation		16
Corporate communication skills – Active listening - Verbal non-verbal – body language –		

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Telephone etiquette – Email etiquette – Greeting the customer – Exchange business cards - Table manners – Managing stress – Problem solving technique – Personality grooming – Case study. Entertainment and recreation overview Type of recreation –Recreational guest- Event management – responsibility of show host – Road show host – Comparing techniques and behaviour - Specific leisure and recreational management activities - Problems and discussion to leisure and recreational activities.

BOOKS FOR REFERENCE:

1. Introduction to Hospitality Management by Walker, J. R. Pearson
Walker, J. R., & JOSIELYN, T. (2009).
2. Introduction to hospitality (p. 656). Pearson/Prentice Hall.
Jones, P. (2002).
3. Introduction to hospitality operations: An indispensable guide to
the industry. Continuum.
4. Welcome to Hospitality by Chon K.S. and Raymond: Thomson Educational Publishing.

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<p>Name of the Program: BACHELOR OF COMMERCE (TTM)</p> <p>NAME OF THE COURSE: PRACTICAL – I :</p> <p>DESTINATION VISIT REPORT & VIVA VOCE-I</p>
<p>Important tourist places covering the districts of South and Central Karnataka: Note: Destination Visit Report should be hand written by the individual students only (typed report will not accepted for evaluation purpose).</p>
<p>The objective of this paper is to enable the students to develop and relate theory to practice, to help them in getting practical exposure in organizing a tour which will further help them to :</p> <ul style="list-style-type: none"> • Develop knowledge and understanding of different stakeholders of travel and tourism industry. • Analyze and appraise a particular form of tourism and tourism business at a specific destination. • Develop the overall ability and expertise from where to conduct a review situational / observational analysis of the tourism industry at the Regional / National Level.

Evaluation Pattern :

Particulars	Marks
Destination Visit Report	30
Viva voce	20
Total	50

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