



BACHELOR OF COMMERCE

B.Com (Tourism and TravelManagement)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

3rd and 4th Semester- (2025-26 onwards)

**DEPARTMENT OF STUDIES AND RESEARCH IN
COMMERCE**

BENGALURU CITY UNIVERSITY

Prasanna Kumara Block, Palace Road, Bengaluru-. 560 009

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 20th and 21st June 2025 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 3rd to 6th Semester and syllabus for 3rd, 4th, 5th and 6th 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. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	
7	Prof.H R Padmanabha	Associate Professor, M S Ramaiah College of Arts, Science and Commerce	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member
10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member

12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members Present

14	Dr. Pawan Kumar D B	Principal, SLN College of Arts and Commerce, Fort, Bengaluru	Member
15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member
17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member


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



REGULATIONS PERTAINING TO B.COM (TTM)

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 (TTM) 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 (TTM) Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B.Com (TTM) 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:

1. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
2. To cater to the requirements of Industries.
3. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
5. To understand the concept of investment and its importance in financial planning.
6. To learn when and how to start investing wisely.
7. To understand the role of data analytics in finance and its significance.
8. To learn about investor services, including the KYC process, online transaction facilities, and grievance redressal mechanisms.
9. To engage in practical assignments and case studies to analyze mutual fund schemes.
10. To develop skills to interpret, visualize, and effectively communicate data insights.
11. To apply critical thinking to solve complex problems using advanced statistical techniques.

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 also eligible to apply for this programme.

4. DURATION OF THE PROGRAMME:

The duration of the programme 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 (TTM) – B.COM- TTM.

5. MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be in English.

CLASSROOM STRENGTH OF STUDENTS

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

6. ATTENDANCE:

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
 - 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.

7. COURSE MATRIX

(i) Annexure-1 for B.COM-TTM

8. TEACHING AND EVALUATION:

M.Com (All Programs) 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. SCHEME OF EXAMINATION:

- 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 for 4 or 3 credit papers and 40 marks for 2 credit papers.
- 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. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20 Marks, reduced to 5 Marks. The remaining 05 marks of the Internal Assessment shall be based on Attendance.

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.

10. PATTERN OF QUESTION PAPER:

For 4/3 credit papers, 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. 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 (Compulsory Question)	1 x 5 = 05
Total Marks		80

For 2 credit papers, each question paper shall carry 40 marks and the duration of examination is 2 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. 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 (3 questions out of 6)	3 x 2 = 06
Section B	Analytical questions (2 questions out of 3)	2 x 5 = 10
Section C	Essay type questions (2 questions out of 3)	2 x 10 = 20
Section D	Skill Based questions (Compulsory Question)	1 x 4 = 04
Total Marks		40

11. APPEARANCE FOR THE EXAMINATION:

- 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.
- 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.
- 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.

12. MINIMUM FOR A PASS:

- (a) A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/80 marks and 14/40) 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 award of 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 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.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
- First Class:** Those who obtain 60% and above of the total marks.
 - Second Class:** Those who obtain 50% and above but less than 60% of total marks.
 - 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.

14. 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.

15. 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 17:

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

I. 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 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.

$$\text{CGPA} = \sum (\text{Ci} \times \text{Gi}) / \sum \text{Ci}$$

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

$$\text{CGPA} = \sum (\text{Ci} \times \text{Si}) / \sum \text{Ci}$$

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

17. TERMS AND CONDITIONS:

- a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b. 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.
- c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

18. MEDALS AND PRIZES:

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

19. 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

ANNEXURE-1

COURSE MATRIX

I 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	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
	Environmental Studies		3	1.5	10	40	50	2
	Total				140	560	700	26

COURSE MATRIX

II 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	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

COURSE MATRIX

III 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	Corporate Accounting	3.1	4	3	20	80	100	4
	Tour Operations Management	3.2	4	3	20	80	100	4
	Cost Accounting	3.3	4	3	20	80	100	4
	Front Office Operations	3.4	4	3	20	80	100	4
Part 3- SEC	Corporate Communication Skills	3.5	3	2	10	40	50	2
	Total				130	520	650	24

COURSE MATRIX

IV 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 Corporate Accounting	4.1	4	3	20	80	100	4
	Travel Agency Management	4.2	4	3	20	80	100	4
	Research Methodology	4.3	4	3	20	80	100	4
	House Keeping Operations	4.4	4	3	20	80	100	4
Part 3- SEC	Destination Visit Report and Viva Voce-I	4.5	3	2	10	40	50	2
	Total				130	520	650	24

<p align="center">Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code. 3.1 Name of the Course: CORPORATE ACCOUNTING</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the treatment of underwriting of Shares & Debentures Comprehend the computation of profit prior to incorporation. Know the valuation of Goodwill. Know the valuation Shares. Prepare the financial statements of Companies as per the New Companies Act 2013. 		
SYLLABUS:		HOURS
Unit-1: Underwriting of Shares and Debentures		12
<p>Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.</p>		
Unit- 2: Profit Prior to Incorporation		10
<p>Meaning, Calculation of Sales Ratio, Time Ratio, Weighted Ratio, Treatment of Capital and Revenue Expenditure; Ascertainment of Pre-Incorporation and Post Incorporation profits by preparing Statement of Profit and Loss and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.</p>		
Unit-3: Valuation of Goodwill		10
<p>Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; Methods of Valuation of Goodwill- Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)</p>		
Unit- 4: Valuation of Shares		10
<p>Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.</p>		
Unit- 5: Financial Statements of Companies		14
<p>Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New Companies Act 2013 and IND AS-1; Treatment of Special Items – Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends; Rules regarding payment of dividends – Transfer to Reserves; Preparation of Statement of profit and loss and Balance Sheet.</p>		

Skill Development Activities:

1. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
2. Prepare the format of 'Statement of Profit and loss' with imaginary figures.
3. Prepare Balance Sheet with imaginary figures.
4. Calculate the intrinsic value of shares under Net Asset Method.

Books for References:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. S. P. Jain and K. L. Narang – Corporate Accounting
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. R L Gupta, Advanced Accountancy

Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 3.2 Name of the Course: Tour Operation Management		
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. Demonstrate knowledge of the key concepts, functions, and processes involved in tour operations. b. Develop and design tour packages with appropriate itinerary planning and cost estimation. c. Apply industry regulations, ethical practices, and risk management strategies in tour operations. d. Evaluate the role of technology in enhancing efficiency in tour operations. e. Assess sustainable practices in tour operations and their impact on tourism growth.		
SYLLABUS:		HOURS
Unit 1: Introduction to Tour Operation Management		10
Concept of Tour Operations and Travel Agencies - Types of Tour Operators (Inbound, Outbound, Domestic, and Speciality Tour Operators) - Linkages between Travel Agencies and Tour Operators - Tourism Products & Services in Tour Operations - Role and Responsibilities of a Tour Operator.		
Unit 2: Tour Package Designing and Itinerary Planning		10
Components of a Tour Package - Types of Tour Packages (FITs, GITs, Special Interest Tours) - Steps in Itinerary Planning - Costing and Pricing of Tour Packages - Contracting with Service Providers (Hotels, Transport, Guides). Do's and Don'ts		
Unit 3: Tour Logistics and Operations		12
Pre-Tour Preparations and Documentation - Ticketing Procedures (Air, Rail, and Cruise Bookings) - Ground Handling and Transport Arrangements - Customer Service and Handling Complaints - Crisis Management, Disaster Management and Emergency Handling in Tour Operations.		
Unit 4: Legal and Ethical Considerations in Tour Operations		14
Licensing and Regulations for Tour Operators - Consumer Protection Laws and Rights - Ethical Tourism Practices and Responsible Travel - Health, Safety, and Risk Management in Tour Operations - Sustainable and Eco-friendly Tour Operations		
Unit 5: Emerging Trends and Technology in Tour Operations		10
Role of AI, Augmented Reality and Virtual Reality in Tour Planning and Operations, Use of Digital Platforms and Mobile Apps in Tour Operations - Data Analytics for Customer Insights and Personalization - Sustainable and Smart Tourism Strategies - Case Studies on Innovative Tour Operations, Sustainable Tour Operations and Green Initiatives in Tour Operations.		
Skill Development Activities: <ol style="list-style-type: none"> Evaluate tour packages of major Tour companies. Practical training on itinerary planning and costing – Inbound and Outbound Evaluating the Etiquette and customer service in improving efficiency of operations of Tour Companies 		

Books for References:

1. Bhatia, A. K. (2002). Tourism development: Principles and practices. Sterling Publishers Pvt. Ltd.
2. Bhatia, A.K. (2013). The Business of Travel Agency and Tour Operations Management. New Delhi: Sterling Publishers (P) Ltd
3. E-Pathshala. (2018). Retrieved from E-Pathshala an MHRD Project Website: <http://epgp.inflibnet.ac.in/ahl.php?csrno=1827> Select- P-02.
4. Goeldner, R., & Ritchie, B. (2010). Tourism, Principles, Practices and Philosophies. London: John Wiley & Sons.
5. Negi, J. (2005). Travel Agency Operations: Concepts and Principles. New Delhi: Kanishka.
6. Negi, K.S. (2011). Travel Agency Management. New Delhi: Wisdom Press.
7. Roday, S., Biwal, A., & Joshi, V. (2009). Tourism Operations and Management. New Delhi: Oxford University Press.
8. Swain, S.K. & Mishra, J.M. (2011). Tourism Principles and Practices. New Delhi: OUP

Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 3.3 Name of the Course: COST 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. Demonstrate an understanding of the concepts of costing and cost accounting. b. Demonstrate the ability to prepare a Cost Statement. c. Prepare material related documents, understand the management of stores and issue procedures. d. Demonstrate the ability to Calculate Wages and Bonus. e. Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.		
SYLLABUS:		HOURS
Unit.1: Introduction to Cost Accounting		8
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Unit- 2: Cost Sheet		12
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).		
Unit-3: Material Cost		10
Material Cost: Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Issue of Materials- Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Techniques of Inventory Control - Problems on Level Setting and EOQ.		
Unit- 4: Labour Cost		12
Labour Cost: Meaning and Types of Labour Cost –Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only). Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor's differential piece rate and Merrick's multiple piece rate system, –problems based on calculation of wages and earnings.		
Unit- 5: Overheads		08
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads; Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads		

distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); **Absorption of Overheads:** Meaning and Methods of Absorption of Overheads (Concept only); **Machine Hour Rate-** Meaning and Problems on calculation of Machine Hour Rate.

Skill Development Activities:

1. Mention the causes of labour turnover in manufacturing organizations.
2. Name any five documents used for material accounting.
3. Prepare a dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).

Books for References:

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Made Gowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH

<p align="center">Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 3.4 Name of the Course: Front Office Operations</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to:</p> <ol style="list-style-type: none"> 1. Understand the structure, functions and responsibilities of the Front office in a 5-Star Hotel 2. Analyze the procedures involved in the guest reservations and manage various types of booking systems 3. Demonstrate knowledge of registration processes, document handling and guest check-in/check-out protocols 4. Apply skills related to information and concierge services for the effective guest handling 5. Evaluate and manage lobby operations, including guest relations, luggage handling and valet services 		
SYLLABUS:		HOURS
Unit.1: Organization to Front Office and Reception		8
<p>Layout, Staff, duties and responsibilities of front office staff, symbols used in Front office, flow chart of Front office, Coordination of Front Office with other departments, Functions of receptions, Qualities and duties of receptionist, Communications, Preparing for guest arrivals, Check In and Check out system, Checking of reservation correspondence, preparing night clerks reports, Records and formats used in receptions, Guest Activities and Guest arrival flow charts, specimen of formats used.</p>		
Unit.2: Reservation		12
<p>Importance of reservations, Functions of reservations, Sources and modes of reservations, Reservation enquiry, - use of letter fax, telephone and e-mail, Methods of recording booking, over booking, confirming bookings, Group reservations & VIP reservations, instant reservation, instant reservation systems, Central reservation systems, Cancellation and amendments, Forms and formats used in reservation, Reservation process, Group reservation.</p>		
Unit.3: Registration		14
<p>Various types of registration and method, Documents Generated Registration process Registration procedures for Indians and Foreigners ,Walk-ins, Guests with Reservations, Groups, Crews, Transit Passengers. Procedures for scanty baggage guest, Reports, forms and formats used, Registration Terminology.</p>		
Unit.4: Information & Conceirge		14
<p>Functions of information section, Guest Alphabetical Index rack, Message Handing, Handing Guest Rooms keys, handling Mail, Handling Guest Parcels, Paging, Providing information to guests, Forms and formats used, Information Desk Terminology. Reception and information flow chart, specimen formats used.</p>		

Unit.5:Lobby & Miscellaneous Operation	8
Role of Lobby Manager, Role of Guest Relations Executive, Duty – rota, and work schedule, luggage handling procedure on guest arrival and departure, Left Luggage Procedure, Miscellaneous services: Postage, Stationery and First Aid etc. Valet car parking & Allied Guest Service, Forms and Formats used.	
Skill Developments Activities: <ol style="list-style-type: none">1. Draw flow chart for Guest Cycle2. Write a note on procedures of handling guest luggage3. Prepare dummy night audit report using templates4. Design and fill a reservation and registration form	
Books for References: <ol style="list-style-type: none">1. Front office manual – Sudhir Andrews2. Front office Management – S.K.Bhatnagar3. Front office – Peter Abboll4. Front office – Khan5. Front office Management – R.K.Sing	

<p align="center">Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: B.Com SEC 3.5 Name of the Course: CORPORATE COMMUNICATION SKILLS</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Identify the importance of Business correspondence understand the different types of Business Communication Learn different types of communication skills Understand and write the different types of Business Letters 		
SYLLABUS:		HOURS
Unit-1: FUNDAMENTALS OF COMMUNICATION		08
<p>Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Verbal and Non-verbal communication, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication.</p>		
Unit-2: COMMUNICATION SKILLS		12
<p>Reading skills – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills. Listening skills – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic & Empathetic; Barriers to listening; Overcoming barriers to listening. Note taking skills – Meaning and Importance; Methods – Outline Method, Cornell Method, Mapping Method, Charting Method, Box & Bullet Method. Presentation skills – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros & Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.</p>		
Unit-3: BUSINESS LETTERS		10
<p>Types of Business letters- Enquiries & replies, Offers and Quotation, Orders and their execution, Complaints & ATRs, Remittance letters, Sales letters, Follow-up letters, Circular letters, Agency letters, Status enquiries, Collection letters. AI tools in Business Communication</p>		
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Draft a Quotation with imaginary content. List out the various parts of Business Letter. List any 5 AI tools used for Business Communication. Identify at least three barriers to listening you experience daily and propose 		

strategies to overcome them.

Books for References:

1. C.S. Raydu, Corporate Communication, HPH
2. Rai & Rai, Business Communication, HPH
3. S.P. Sharman, Bhavani.H, Corporate Communication, VBH
4. K. Venkataramana, Corporate Communication, SHBP
5. Rajkumar, Basic Business Communication: Concepts, Applications and Skills, Excel Books
6. Taylor, Shirley, Communication for Business : A Practical Approach, Pearson Education
7. Peter URS Bender, Robert. A.Traez, Secrets of Face to Face Communication, Macmillan India
8. Vilanilam,J.V, More Effective Communication: A manual for Professionals, Response Books
9. Guptha.C.B, Business Communication and Customer Relations, Sulthan Chand
10. Guptha,C.B, Business Communication and Organization and Management, Sulthan Chand
11. Subhash Jagota, Succeeding Through Communication, Excel Books
12. Chopra,R.K, Communication Management, HPH
13. Nageshwara Rao Das, Rajendra.P, Communication Skills, HPH
14. Ghanekar, Anjali, Communication Skills for Effective Management, Everest Publishing House
15. Mandal.S.K, Effective Communication and Public Speaking, Jaico publishing House
16. Jetwaney, Jaishri, Corporate Communication, Oxford university Press

<p align="center">Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 4.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Know the procedure of Redemption of Preference Shares and Debentures. Comprehend the different methods of Amalgamation and Acquisition of Companies. Understand the process of Internal reconstruction. Understand the process of Liquidation of Companies. Prepare the liquidators Final statement of accounts. 		
SYLLABUS:		HOURS
Unit-1: Redemption of Preference Shares		08
<p>Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013).</p>		
Unit- 2: Redemption of Debentures		08
<p>Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Instalment Method, Sinking Fund Method, Insurance Policy Method (Problems only on Sinking Fund method of Redemption of Debentures)</p>		
Unit-3: Amalgamation and Acquisition of Companies		14
<p>Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)</p>		
Unit- 4: Internal Reconstruction of Companies		12
<p>Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).</p>		
Unit- 5: Liquidation of Companies		12
<p>Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.</p>		
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> List out legal provisions in respect of Redemption of Preference shares. Calculation of Purchase consideration with imaginary figures under Net Asset Method. List out legal provisions in respect of internal reconstruction. Prepare Liquidator's Final Statement of Account with imaginary figures. 		

Books for References:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Dr. Venkataraman. R – Advanced Corporate Accounting
3. RL Gupta, Advanced Accountancy, Sultan Chand
4. Shukla and Grewal – Advanced Accountancy, Sultan Chand
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Advanced Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. Srinivas Putty - Advanced Corporate Accounting, HPH.

<p align="center">Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: 4.2 Name of the Course: Travel Agency Management</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> 1. Explain the organizational structure, functions, and operations of a travel agency. 2. Assess and evaluate customer needs and design appropriate travel packages and itineraries. 3. Demonstrate managerial and leadership skills required to run a travel agency efficiently. 4. Identify current trends and challenges in the travel agency sector and propose strategies to overcome them. 		
SYLLABUS:		HOURS
Unit-1: Introduction to Travel Agency Management		10
<p>Definition and Scope of Travel Agencies - Types of Travel Agencies: Retail, Wholesale, and Online Travel Agencies - Historical Evolution and Growth of Travel Agencies - Legal and Regulatory Frameworks Governing Travel Agencies - Role of Regulatory Bodies.</p>		
Unit- 2: Travel Products and Services		10
<p>Airline Ticketing and Reservation Systems (GDS, CRS) - Hotel Bookings, Car Rentals, and Cruise Reservations - Tour Packages: Components and Pricing Strategies - Travel Insurance and Ancillary Services - Visa, Passport, and Foreign Exchange Services.</p>		
Unit-3: Operations and Travel Business Management		12
<p>Organizational Structure and Staffing in Travel Agencies – Travel Agency Accounting and Revenue Sources - Technology Integration in Travel Agency Operations - Risk Management in Travel Business - Legal and Ethical Issues in Travel Operations.</p>		
Unit- 4: Digital Transformation in Travel Agency Management		12
<p>Role of AI, Big Data, and Automation in Travel Industry - Online Travel Agencies (OTAs) and E-Commerce Strategies - Social media and Digital Transformation for Travel Businesses - Mobile Apps and Chat bots in Customer Retention – Cyber security and Data Privacy in Travel Business.</p>		
Unit- 5: Emerging Trends and Business Resilience in Travel Agencies		12
<p>Impact of pandemics, climate change, and geopolitical events on travel businesses - Up skilling strategies and contingency planning for travel agencies - The role of insurance, claim and refund policies, and safety protocols in future travel – Case Studies: Developing resilient business travel models for future uncertainties.</p>		

Skill Development Activities:

1. Case studies on Travel Companies – functions and services
2. Virtual Presentation of Tourist destinations to enhance Communication skills
3. Design the itinerary / travel plan for various package tour
4. Hands-on training for Travel Documentation Services

Books for References:

1. Agarwal, Surinder, Travel Agency Management [1983]
2. Bhatia, A.K., Tourism Development- Principles and Policies (New Delhi, 1991)
3. Foster, Dennis L. An Introduction to Travel and Tourism (1994)
4. Foster, Dennis L., The Business of Travel Agency Operations and Administration (Singapore, 1993)
5. Geo, Chack, Profession of Travel Agency Management (1990)
6. Holloway, Christopher.J., The Business of Tourism (1989)
7. Jackson, Ian, Introduction to Tourism (Melbourne, 1997)
8. Kaul, R.N., Dynamics of Tourism: A Trilogy: vol.111: Transportation (New Delhi, 1985)
10. Mohinder Chand, Travel Agency Management- An Introductory Text (New Delhi, 2003)
12. Merissen Jome W, Travel Agents and Tourism
13. Stephen J. Page, Tourism Management
14. Tapan K. Panda & Sitikantha Mishra, Tourism Industry in India

Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: B.Com 4.3 Name of the Course: RESEARCH METHODOLOGY		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work, WBL, literature reviews etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Explain the fundamental concepts, scope, and methodologies of business research. Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios. Analyse collected data using statistical tools and techniques to derive meaningful business insights. Critically evaluate research findings and test hypotheses using appropriate statistical methods. Design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations. 		
SYLLABUS:		HOURS
Unit 1: Introduction to Business Research		10
Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking.		
Unit 2: Research Design		12
Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques. Research Design: Meaning, nature, process of preparation, components of research design.		
Unit 3: Data Collection and Processing		12
Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.		
Unit 4: Tools for Data Analysis		12
Statistical Techniques: Descriptive Statistics -Mean, Median, Mode, Standard Deviation, Mean Deviation and Quartile Deviation; Inferential Statistics -t-test, Chi-square test and ANOVA & Regression analysis [Meaning and application of each in Business Research]. Data analysis tools for Social Science Research: Python, R, SPSS, Tableau and Excel (Concepts and application only)		
Unit 5: Research Reports		10
Research Reports- Characteristics of good Research Report, types of reports, style of report writing, Steps in drafting the Report.		

Skill Developments Activities:

1. Design a questionnaire for a research study
2. List the different types of sampling techniques with suitable examples.
3. List the statistical software tools used in social science research.
4. Write a sample research report outline with an introduction, methodology, and conclusion.

Books for References:

1. Dr. M. Ranganatham, O R Krishnaswami, P N Harikumar: Research Methodology , Himalaya Publishing House.
2. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers 3rd Edition.
3. Wayne C. Booth, Gregory G. Colomb, Joseph M. Williams, Joseph Bizup, and William T. Fitzgerald, "The Craft of Research", University of Chicago Press, Fourth Edition.
4. Ingeman Arbnor and Björn Bjerke, Methodology for Creating Business Knowledge, Sage Publications, 3rd Edition.
5. Krishna G. Palepu and Paul M. Healy, Business Analysis and Valuation: Using Financial Statements, Cengage Learning, 5th Edition.
6. Joseph F. Hair Jr., Mary Celsi, Arthur H. Money, Phillip Samouel, and Michael J. Page, Essentials of Business Research Methods, Routledge 5th Edition.
7. Satyaprasad and D. R. Satya Raju, Business Research Methods, Himalaya Publishing House 2nd edition.
8. Navdeep Kaur and Dr. Pawan Kumar Taneja, Business Research Methods: A South-Asian Perspective, Kalyani Publishers 1st Edition.

Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: B.Com. 4.4 Name of the Course: House Keeping Operations		
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"> 1. Understand the structure, functions and coordination of Housekeeping department in a 5-star hotel 2. Demonstrate the role and importance of the housekeeping control desk in managing guest services 3. Identify and apply appropriate cleaning equipment, cleaning agents and procedures used in guest room maintenance 4. Manage linen and laundry operations 5. Understand the budgeting, accounting, auditing and expense control methods within the housekeeping department 		
SYLLABUS:		HOURS
Unit-1: House Keeping Operations		14
Layout, Staff Organisation, brief outline of duties of staff in Housekeeping department, duties of executive Housekeeper. Hotel guest room – Layout, types, floor pantry, furniture, fixtures and fittings, department the Housekeeping co-ordinates within the hotel.		
Unit-2: Housekeeping Control Desk		10
Importance and role control desk – Handling telephone calls – co-ordination with various departments – paging systems and methods – Handling difficult situations Forms, Formats and registers used. Duty allotment and Duty chart, Leave application procedures, briefing and de-briefing staff, Gate pass procedures, Housekeeping purchases and Indents, Security systems, protecting guest, Safe deposit, emergency procedures, master keys, unique cards.		
Unit- 3: Cleaning Equipment, Agents & Cleaning if Guest Room		12
Types of equipment used in Housekeeping department, cleaning agents – detergents, disinfectants, polishes, types of floor cleaner, toilet cleaner, maids trolley and items in it. Types, special cleaning methods, daily, periodical, spring cleaning, cleaning of occupied room procedure make up of a guest room, occupied vacant and departure room, bed making, turn down services, cleaning of floors, maintenance of rooms and procedure involved with cleaning schedules.		
Unit-4: Linen and Laundry		10
Textiles, types of fibers and fabrics used in the hotels Organization and Layout of Linen and Laundry room, Types of Linen, sizes used in the hotels. Uniform and types of uniform used in the different departments. Storage of Linen and conditions for storage and Inventory and stock Concepts Laundry flow process, hand wash, types of equipments used in the laundry, manual and electrical Iron – Hot head, stem head and collar press, work counters, stains and stain removers. Flow chart of room linen, restaurant, guest and Uniform linen. Types of flowers, leaves and vases used in arrangement equipment and the seasonal flowers.		
Unit- 5: Accounting, Audit and Control		10
Income from Accommodation, Public Room Rentals, Allowances, net Sales, Expenses, Salaries and Wages, Room Employees Meal, China and Glassware, Commissions, Contract cleaning, Decorations, Dry cleaning Garage and Parking, Guest Supplies, Laundry and Dry Cleaning, Linen, Linen Rentals, Printing and Stationery, Reservation Expenses, Miscellaneous Expenses		

Skill Development Activities:

1. Prepare audit sheets covering housekeeping expenses, wages and linen costs
2. Design floor plans showing housekeeping areas such as linen room, laundry, pantry and control desk
3. Write a note on use of cleaning agents
4. Write a note on different types of fabrics used in uniform

Books for References:

1. " Hotel House-keeping Training Manual – Sudhir Andrews
2. Professional House-keeping – Madhukar
3. House-Keeping Management – Anurik Singh
4. Professional House-keeping – Manoj
5. The art of flower Management.

<p align="center">Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code: SEC 4.5 Name of the Course: PRACTICAL – II : DESTINATION VISIT REPORT & VIVA VOCE-II</p>
<p>Important tourist places covering the districts of North and Coastal Karnataka:</p> <p>Note: Destination Visit Report should be hand written by the individual students only <i>(typed report will not accepted for evaluation purpose).</i></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 Study 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 Study 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 examiner.