ಡಾ. ಮನಮೋಹನ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

Dr. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
PhNo.080-22131385, E-mail: registrar@bcu.ac.in/registrarbcu@gmail.com

No.MSBCU/BoS/Syllabus/Commerce/10< /2026-27 Date:29.06.2026

NOTIFICATION

Sub: Syllabus for the V & VI Semester Under Graduate Courses in the Faculty of Commerce -reg

Ref: 1. Government Order No. ED 166 UNE 2023 Bengaluru dated. 08.05.2024
2. Recommendations of the Boards of Studies in the Faculty of Commerce
3. Approval of the Academic Council in its meeting held on 08.06.2026
4. Orders of Vice-Chancellor dated.29.06.2026

****

The Syllabus prepared by the Boards of Studies for the different Programmes of V & VI semester Under Graduate Courses, in the faculty of Commerce based on the Guidelines and Curriculum Structure issued by the Government under ref(1) have been approved by Academic Council meeting held on 08.06.2026.

Accordingly, the CBCS Syllabus for the V & VI Semester Course of UG Courses Faculty of Commerce in respect of following programmes are hereby notified for implementation from the academic year 2026-27.

Sl.No.	Programmes
1.	B.Com– V & VI Semester
2.	B.Com – [Logistics and Supply Chain Management] – V & VI Semester
3.	B.Com –[Accounting and Finance] – V & VI Semester
4.	B.Com – [Business Data Analytics]– V & VI Semester
5.	B.Com – [Travel & Tourism Management]– V & VI Semester
6.	B.Com- [Fintech]– V & VI Semester
7.	B.Com-Retail Operation – AEDP– V & VI Semester
8.	B.Com-BFSI – AEDP– V & VI Semester
9.	BBA– V & VI Semester
10.	BBA [Aviation Management] – V & VI Semester

p.t.o

11.	BBA [Business Analytics] – V & VI Semester
12.	B.Voc. [Accounting and Taxation] – V & VI Semester
13.	B.H.M – V & VI Semester
14.	BTTM– V & VI Semester
15.	B.Com – CMA – I & II

The detailed Syllabi for above subjects are notified in the University Website: www.bcu.ac.in for information of the concerned.

REGISTRAR

Copy to;

1. The Registrar(Evaluation), Dr. Manmohan Singh Bengaluru City University
2. The Dean, Faculty of Commerce, MSBCU.
3. The Principals of the concerned affiliated Colleges of MSBCU- through email.
4. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), MSBCU.
5. Office copy / Guard file / University Website: www.bcu.ac.in

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ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

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BE BOUNDLESS

DR. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

BACHELOR OF COMMERCE

B.Com (Tourism and Travel Management)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

1st and 2nd Semester (2024-25 onwards)

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

5th and 6th Semester (2026-27 onwards)

DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

Dr MANMOHAN SINGH 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.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:

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

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

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

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

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Bengaluru City University

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 (CMA), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), BBA(Digital Marketing), B. A Marketing programmes as per the SEP structure for the Academic Year 2026-27 held on 21st–22nd April and on 18th–19th May 2026, in the Department of Studies and Research in Commerce, PK Block, Dr Manmohan Singh Bengaluru City University, Bengaluru-560009.

The Board approved the course matrix and syllabus for the 5th and 6th semesters and authorized the Chairperson to make necessary modifications wherever required. The Board prepared and discussed the syllabus in detail during the meeting.

Upon deliberation, the Board observed the need for additional Skill Enhancement Courses and accordingly resolved to introduce Course Code 5.6 titled Employability Skills in the 5th semester and Course Code 6.6 titled Soft Skills in the 6th semester. Further, the Board resolved to introduce Finance as an elective option in the 3rd and 4th semesters. The above changes shall be applicable for students from the academic year 2026–27 onwards.

For B.Com AEDP (BFSI) and B.Com AEDP (ROM), students are required to undergo Internship during the 5th and 6th semesters. Hence, no syllabus was submitted for these semesters The Board reviewed and approved the course matrix for the 5th and 6th semesters, along with the syllabus for the 5th and 6th semesters of the above-mentioned courses, including the introduction of the Finance elective for the 3rd and 4th semesters. The Board also authorized the Chairperson to make necessary modifications, wherever required.

MEMBERS:

1.	Prof. Jalaja .K.R	Chairperson , Department Of Studies and Research in Commerce, Dr.MSBCU	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	Professor & Principal 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	Member
7	Prof. H R Padmanabha	Principal, Smt Gangamma Hombegowda First Grade College, Bengaluru.	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

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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

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DR. MANMOHAN SINGH BENGALURU CITY UNIVERSITY

DR MANMOHAN 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 the students admitted to B.Com –TTM Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Dr Manmohan Singh 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.

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:

a) To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
b) To cater to the requirements of Industries.
c) To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
d) To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
e) To prepare students to pursue careers in Financial Data Analytics, Marketing Analytics, Human Resource Analytics, Data Science and allied functions in the Corporate Sector.
f) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc. \
g) To develop entrepreneurs in the field of Tourism Industry..
h) To equip students with the knowledge of various tourism products and resources in India and the World.
i) 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 also eligible to apply for this programme. Students who have completed any 3 Years Diploma Programmes with atleast 50 percent of Commerce and Management subjects are eligible for lateral entry into 3rd Semester B.Com only.

4. **DURATION OF THE PROGRAMME:**

The duration of the programme is **THREE** years of Six Semesters. A candidate shall complete his/her degree within **SIX** Academic years from the date of his/her admission to the first semester B.Com. Students successfully completing **THREE** years of the course will be awarded Bachelor’s Degree in Commerce TTM

5. MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be in English only.

6. CLASSROOM STRENGTH OF STUDENTS

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.

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 – TTM

9. TEACHING AND EVALUATION:

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.

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 for 4 or 3 credit papers and 40 marks for 2 credit papers.

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. 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.

11. 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

a) APPEARANCE FOR THE EXAMINATION:

b) A candidate shall apply for all the courses in each semester 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.

c) 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.
d) 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.
e) 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. 28/14 marks out of 80/40) 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 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.

13. 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.

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

l. 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.

CGPA = ∑ (Ci x Gi) / ∑ 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
CGPA= ∑ (Ci x Si) / ∑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 succeeding examinations (Odd/Even). 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**	**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
	Environmental Studies		3	1.5	10	40	50	2
	Total				**140**	**560**	**700**	**26**

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**

* Follow the note given in the first semester 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**

IV 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 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-II	4.5	3	2	10	40	50	2
	Total				**130**	**520**	**650**	**24**

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	**Global Tourism Geography**	5.1	4	3	20	80	100	4
	Heritage Management	5.2	4	3	20	80	100	4
	Income Tax Law & Practice-I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
	Costing Methods	5.5	4	3	20	80	100	4
Part 2 SEC	Employability Skills	5.6	2*	2	-	50	50	2
Part 3 CC	**Research Project**	5.6	2**	-	100	-	100	4
	Total				**100**	**550**	**650**	**26**

INSTRUCTIONS:

***For Employability Skills**, Semester End Exam shall be based on Multiple Choice Questions (MCQs) for 50 Marks.

VI Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	**MICE Tourism**	6.1	4	3	20	80	100	4
	Auditing	6.2	4	3	20	80	100	4
	Income Tax Law & Practice- II	6.3	4	3	20	80	100	4
	Museology and Conservation	6.4	4	3	20	80	100	4
	Management Accounting	6.5	4	3	20	80	100	4
Part 2 SEC	Career Skills	6.6	2*	2	-	50	50	2
Part 3 CC	Internship	6.7	2**	-	100	-	100	3
	Total				**225**	**450**	**650**	**25**

INSTRUCTIONS:

***For Career Skills,** Semester End Exam shall be based on Multiple Choice Questions (MCQs) for 50 Marks.

During the VI Semester, students should be assigned **Internship and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.
A Maximum 50 Students shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **However, the workload for Project Guidance should not exceed 4 hrs per week per faculty**. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and Suggestions and Conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the College duly signed by the Supervisor and Students and to be submitted **before the end of the semester** for **assessment and viva-voce examination**. The marks shall be uploaded by the college on the University Portal along with IA marks.

The marks shall be awarded on the following basis.

- 80 marks for contents of Internship Report, Maintenance of Log Book and other necessary enclosures etc., and 20 marks for Viva - Voce examination. The Internship report needs to be evaluated at college level by the Senior Professors/ Associate Professor working in the colleges affiliated to Dr.MSBCU.
- Minimum passing marks in internship is 40 out of 100.

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**	

Unit - 5: Branch Accounts	12
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**	

Skill Development Activities:

1. Enlisting any **Five** Indian Accounting Standards
2. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.
3. Prepare the Hire Purchase table with imaginary figures.
4. Prepare Branch Account with imaginary figures.

Books for Reference:

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.

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 HOURSPER 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.	

B.Com (TTM)

BOOKS FOR REFERENCE :

1. Bhatia, A. K. (2006). International tourism management. Sterling Publishers Pvt. Ltd.
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.

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:

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.	

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

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

- To realize the potential of travel industry in India.
- To familiarize with the nature and functioning of tourism and travel industry.

Learning Outcome

- 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 :

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.
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.

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 a. Understand & Compute the amount of Claims for Loss of Stock. b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies. c. Deal with the Inter-Departmental Transfers and their Accounting Treatment. d. Articulate the Accounting treatment for Royalty Agreements & Transactions. e. 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 andLedger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor's books)**- Problems**	
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)**	

Skill Development Activities:

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
4. Prepare Royalty Table with imaginary figures.

Reference Books:

1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas PublishingHouse, New Delhi, 6th Edition.
2. S.AnilKumar,V.RajeshKumarandB.Mariyappa– FinancialAccounting,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, 13thEdition.
5. Charles T. Horngren and Donna Phil brick,(2013) Introduction to FinancialAccounting, PearsonEducation,11thEdition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs,New Delhi,32nd Edition.

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:

- To make student familiarise with Tourism resources of India
- To conceptualize a tour based on variety of themes

Learning Outcome

- 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.	

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

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:

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.	
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.	
Skill Development Activities: 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.	
Books for References: 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	

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
To acquaint the students with understanding of hospitality industry.
To develop the understanding about various sectors and operations inhospitality industry.

Learning Outcome
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 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.

Name of the Program: BACHELOR OF COMMERCE (TTM) NAME OF THE COURSE: PRACTICAL – I : DESTINATION VISIT REPORT & VIVA VOCE-I
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).
The objective of this paper is to enable the students to develop and relate theory to practice, to help them in getting practical exposure in organizing a tour which will further help them to : • Develop knowledge and understanding of different stakeholders of travel and tourism industry. • Analyze and appraise a particular form of tourism and tourism business at a specific destination. • Develop the 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.

Name of the Program: BACHELOR OF COMMERCE (TTM) Course Code. 3.1 Name of the Course: CORPORATE ACCOUNTING		
COURSE CREDITS	NO. OF HOURSPER 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 treatment of underwriting of Shares & Debentures b. Comprehend the computation of profit prior to incorporation. c. Know the valuation of Goodwill. d. Know the valuation Shares. e. Prepare the financial statements of Companies as per the New Companies Act 2013.		

SYLLABUS:	HOURS
Unit-1: Underwriting of Shares and Debentures	**12**
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.	
Unit- 2: Profit Prior to Incorporation	**10**
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.	
Unit-3: Valuation of Goodwill	**10**
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)	
Unit- 4: Valuation of Shares	**10**
Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.	
Unit- 5: Financial Statements of Companies	**14**
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.	

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

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 3.2
Name of the Course: Tour Operation Management</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit 1: Introduction to Tour Operation Management</td><td>10</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Unit 2: Tour Package Designing and Itinerary Planning</td><td>10</td></tr>
<tr><td colspan="3">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</td></tr>
<tr><td colspan="2">Unit 3: Tour Logistics and Operations</td><td>12</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Unit 4: Legal and Ethical Considerations in Tour Operations</td><td>14</td></tr>
<tr><td colspan="3">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</td></tr>
<tr><td colspan="2">Unit 5: Emerging Trends and Technology in Tour Operations</td><td>10</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

Skill Development Activities:

1. Evaluate tour packages of major Tour companies.
2. Practical training on itinerary planning and costing – Inbound and Outbound
3. 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

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 3.3
Name of the Course: COST ACCOUNTING</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

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

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 3.4
Name of the Course: Front Office Operations

COURSE CREDITS	NO. OF HOURSPER 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:

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**

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.

Unit.2: Reservation	**12**

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.

Unit.3: Registration	**14**

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.

Unit.4: Information & Conceirge	**14**

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.

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: 1. Draw flow chart for Guest Cycle 2. Write a note on procedures of handling guest luggage 3. Prepare dummy night audit report using templates 4. Design and fill a reservation and registration form	
Books for References: 1. Front office manual – Sudhir Andrews 2. Front office Management – S.K.Bhatnagar 3. Front office – Peter Abboll 4. Front office – Khan 5. Front office Management – R.K.Sing	

<table>
<tr><td colspan="3">Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com SEC 3.5
Name of the Course: CORPORATE COMMUNICATION SKILLS</td></tr>
<tr><td>COURSE CREDITS</td><td>NO. OF HOURSPER WEEK</td><td>TOTAL NO. OF TEACHING HOURS</td></tr>
<tr><td>2 CREDITS</td><td>3 HOURS</td><td>30 HOURS</td></tr>
<tr><td colspan="3">Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a) Identify the importance of Business correspondence
b) understand the different types of Business Communication
c) Learn different types of communication skills
d) Understand and write the different types of Business Letters</td></tr>
<tr><td colspan="2">SYLLABUS:</td><td>HOURS</td></tr>
<tr><td colspan="2">Unit-1: FUNDAMENTALS OF COMMUNICATION</td><td>08</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Unit-2: COMMUNICATION SKILLS</td><td>12</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Unit-3: BUSINESS LETTERS</td><td>10</td></tr>
<tr><td colspan="3">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</td></tr>
<tr><td colspan="3">Skill Development Activities:
1. Draft a Quotation with imaginary content.
2. List out the various parts of Business Letter.
3. List any 5 AI tools used for Business Communication.
4. Identify at least three barriers to listening you experience daily and propose</td></tr>
</table>

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

Name of the Program: BACHELOR OF COMMERCE (TTM) **Course Code: 4.1** **Name of the Course: ADVANCED CORPORATE ACCOUNTING**		
COURSE CREDITS	NO. OF HOURSPER 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. Know the procedure of Redemption of Preference Shares and Debentures. b. Comprehend the different methods of Amalgamation and Acquisition of Companies. c. Understand the process of Internal reconstruction. d. Understand the process of Liquidation of Companies. e. Prepare the liquidators Final statement of accounts.		

SYLLABUS:	**HOURS**
Unit-1: Redemption of Preference Shares	**08**
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).	
Unit- 2: Redemption of Debentures	**08**
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)	
Unit-3: Amalgamation and Acquisition of Companies	**14**
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)	
Unit- 4: Internal Reconstruction of Companies	**12**
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).	
Unit- 5: Liquidation of Companies	**12**
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.	

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method.
3. List out legal provisions in respect of internal reconstruction.
4. 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.

Name of the Program: BACHELOR OF COMMERCE (TTM) **Course Code: 4.2** **Name of the Course: Travel Agency Management**		
COURSE CREDITS	NO. OF HOURSPER 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

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**
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.	
Unit- 2: Travel Products and Services	**10**
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.	
Unit-3: Operations and Travel Business Management	**12**
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.	
Unit- 4: Digital Transformation in Travel Agency Management	**12**
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.	
Unit- 5: Emerging Trends and Business Resilience in Travel Agencies	**12**
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.	

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
9. (New Delhi, 1985)
10. Mohinder Chand, Travel Agency Management- An Introductory Text
11. (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

a. Explain the fundamental concepts, scope, and methodologies of business research.
b. Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios.
c. Analyse collected data using statistical tools and techniques to derive meaningful business insights.
d. Critically evaluate research findings and test hypotheses using appropriate statistical methods.
e. 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 HOURSPER 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

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 an d 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.	

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

Important tourist places covering the districts of North and Coastal Karnataka:

Note: Destination Visit Report should be hand written by the individual students only

(typed report will not accepted for evaluation purpose).

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

- Develop knowledge and understanding of different stakeholders of travel and tourism industry.
- Analyze and appraise a particular form of tourism and tourism business at a specific destination.
- Develop the 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.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 5.1
Name of the Course: Global Tourism Geography

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 Objective:

- To understand and to be familiar with the global geography with reference to budding tourism professionals

SYLLABUS:	HOURS
Unit-1 : Introduction to Geography	**08**
Introduction to Geography: Elements of Geography, Branches of Geography, Importance of Geography in Tourism, World's Climatic Zones, Latitude & Longitude	
Unit- 2: IATA Areas, Code and GMT Time	**10**
IATA Areas, Code and GMT Time: Areas, Sub Areas and Sub-Regions As per International Air Transport Organization (IATA), IATA Three Letter City Code, Two Letter Airlines and Airport Code, International Date Line, Time Zones, Greenwich Mean Time, Calculation of Local Time, Flying Time, Grounding Time, Elapsed Time, Daylight Saving	
Unit-3: North & South America	**10**
North & South America: Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent	
Unit- 4: Europe & Africa	**10**
Europe & Africa: Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent	
Unit- 5: Asia & Australia	**12**
Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent, Case Study of USA, Brazil, UK, South Africa, China, India, Australia	

Books for References: (Latest Editions)

1. Burton, R. (1995). Travel Geography. Pitman Publishing, Marlow Essex.
2. Boniface B. & Cooper, C. (2009). Worldwide Destinations: The Geography of Travel &; Tourism. Oxford Butterworth Heinemann, London.
3. Hall, M (1999), Geography of Travel and Tourism, Routledge, London.
4. C. Michael Hall & Stephen J. Page (2006). The Geography of Tourism and Recreation- Environment, Place and Space. Third Edition, Routledge, London.
5. Robinson H.A. (1976), Geography of Tourism. Mac Donald & Evans Ltd,
6. Travel Information Manual, IATA, Netherlands, 2012.
7. World Atlas.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 5.2
Name of the Course: HERITAGE MANAGEMENT

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 etc.,

Course Objective:

- To provide the concept of Heritage and Heritage Management in promoting Tourism.
- To equip with skills and techniques pertaining to Heritage Management .

SYLLABUS:	HOURS
Unit-1: Indian Culture	**08**
Indian Culture: General Features, Sources, Components and Evolution.	
Unit-2: Heritage	**12**
Heritage: Meaning and concept, Criterions for selection as heritage sites, monuments and zone by UNESCO (WHC). Types of heritage property, World famous heritage sites and monument in India and abroad.	
Unit-3: Heritage Management	**08**
Heritage Management: Objectives and strategies, Protection, Conservation and Preservation, Case study of one destination, Heritage Marketing, Destination development.	
Unit-4: National and International Organisations	**10**
National and International Organisations : Organisations engaged in Heritage Management (UNESCO, ICOMOS, ASI, INTACH and NGOs) their role, functions and objectives.	
Unit-5: Heritage Sites and Heritage Hotels	**12**
Heritage Sites and Heritage Hotels : UNESCO World Heritage Sites in India: Hampi and Pattadakallu. Important Karnataka Historical Places – Heritage Hotels and its Classification. Heritage Hotels in Karnataka.	

Books for References:

1. Allchin, B., Allchin, F.R. et al. (1989) Conservation of Indian Heritage, Cosmo Publishers, New Delhi.
2. New Inskeep, Edward, Tourism Planning: An Integrated and Sustainable Development Approach (1991) VNR, New York
3. Ashworth, G. J. (2000), the Tourist Historic City. Retrospect and Prospect of Managing the Heritage City, Pergamon, Oxford
4. UNESCO-IUCN (1992) Eds. Masterworks of Man and Nature, Pantoga, Australia.
5. Prof. Dr. M.Devendra (2025), Heritage Tourism : Managing Cultural Assets in the Modern Era.

Name of Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 5.3
Name of the Course: INCOME TAX LAW & PRACTICE -I

COURSE CREDITS	NO. OF HOURSPER 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 basic concepts of Income Tax as per Income Tax Act 1961 & Recent amendments
b) Understand the provisions for determining the residential status of an Individual.
c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
d) Compute the income from house property for different categories of house property.
e) Comprehend the assessment procedure and to know the power of income tax authorities.

Note :

- **The provisions of the Income-tax Act, 1961 shall be applicable only for the Academic Year 2026–27.**
- **The provisions of the Income-tax Act, 2025, which came into effect from 1 April 2026, shall be applicable from the Academic Year 2027–28 onwards.**

SYLLABUS:	HOURS
Unit-1 : Basic Concepts of Income Tax	**08**
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.	
Unit- 2: Assessment Procedure and Income Tax Authorities	**08**
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.	
Unit. 3: Residential Status and Incidence of Tax	08
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)	
Unit-4: Income from Salary	**18**
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.	
Unit- 5: Income from House Property	**12**
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.	

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.

Books for References:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 5.4
Name of the Course: GOODS AND SERVICES TAX

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 etc.,

Course Outcomes: On successful completion of the course, the students will be able to
a) Comprehend the concepts of Goods and Services tax.
b) Understand the fundamentals of GST.
c) Understand the GST Registration Process.
d) Analyze the GST Procedures in Business.
e) Know the GST Assessment and it computation

SYLLABUS:	HOURS
Unit-1: Introduction to GST	**10**
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions	
Unit-2: GST Registration and Taxable Event	**10**
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.	
Unit-3: Input Tax Credit	**12**
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit	
Unit-4: GST Assessment	**12**
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profiteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	
Unit-5: Valuations of Goods and Services Under GST	**08**
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods andservices:1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. List out the exempted Goods and Services under GST.

Books for References:

1.V.S. Datey, Goods and ServicesTaxes, Taxman.
2.Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3.Pullani and Maniyar,Goods and ServiceTax, Published by Law Journal,Bangalore.
4.H.C. Mehrotra and V.P.Agarwal,Goods and Services Tax.
5.H.C.Mehotra and S.P.Goyal,Goods and Services Tax.
6. G.B. Baligar, Goods and Services Tax, Ashok Prakashan,Hubli.

NOTE: This syllabus is subject to changes as per the amendments made in GST Act annually.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 5.5
Name of the Course: COSTING METHODS

COURSE CREDITS	NO. OF HOURSPER 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 various methods of costing applicable to different industries.
b. Determine the cost under different methods of costing.
c. Analyze the Steps involved in different methods of Costing
d. Understand the Meaning and Steps in Activity Based Costing

SYLLABUS:	HOURS
Unit-1: Job Costing and Batch Costing	**08**
Job Costing: Meaning, Features, Objectives, Applications, Advantages and Disadvantages, Job cost sheet- Simple problems. **Batch Costing:** Meaning, difference between Job and Batch costing; Process of accumulation and calculation; Determination of EBQ- problems	
Unit- 2: Contract Costing	**14**
Contract Costing: Meaning, features of Contract costing, Applications of Contract Costing, Differences between Job costing and Contract costing; Terms used in Contract Costing; Treatment of profit on complete and incomplete contracts-Problems on Preparation of Contract account and Contractee's account for 1to 3 Years (including Trial Balance and Balance Sheet problems).	
Unit-3: Process Costing	**14**
Process costing: Meaning, features and applications of Process Costing; Differences between Job Costing and Process Costing; Treatment of process losses and gains in Process accounts; preparation of Process Accounts - Problems	
Unit- 4: Operating Costing	**12**
Introduction to Operating Costing; Application of Operating Costing; Cost components and Cost units for different services - Transport Services, Hospital and Educational institutions; Problems on preparation of Operating Cost Statement for Transport service only	
Unit- 5 : Recent Trends in Costing	**08**
Target Costing, Zero based budgeting, Responsibility Accounting, Product Life cycle costing, Focus Costing, Lean Costing (Meaning and features only)	

Skill Development Activities:

1. Prepare and Job Cost Sheet with imaginary figures.
2. Prepare the methods of calculating notional profits for contracts at different stages of Completion with imaginary figures.
3. List any five organizations using Process Costing.
4. Identify the costs associated with Life cycle costing

Books for References:

1. 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi.
4. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
7. Mariyappa B Methods and Techniques of Costing., HPH.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 5.6
Name of the Course: Employability Skills

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom Lectures, Problem Solving Sessions, Mock Tests, Case Studies, Group Discussions, Practice Worksheets, Computer-Based Test Simulations, and Career Guidance Sessions.

Course Outcomes: On successful completion of the course, the students will be able to:

a) Understand the structure and pattern of major competitive examinations.
b) Develop quantitative aptitude and logical reasoning abilities.
c) Enhance business, financial, banking, and economic awareness.
d) Improve English language and communication skills required for competitive exams.
e) Prepare effectively for Banking, Insurance, SSC, UPSC, CMA, CA, CS, CAT, and other commerce-oriented examinations.

Syllabus	Hours
Unit 1- Introduction & Quantitative Aptitude for Competitive Exams	**12**
Overview of Competitive Examinations in India – Banking Sector Exams (IBPS, SBI, RBI, NABARD); Insurance Sector Exams (LIC/NICL) ; SSC & Civil Services– UGC NET Commerce – CAT/Management Entrance Tests – Professional Courses (CA, CMA, CS, CFA, ACCA) – Eligibility, Exam Pattern, Selection Procedure, Career Opportunities, and Preparation Strategies. Number System – HCF &LCM, – Ratio and Proportion – Percentages – Profit and Loss – Simple and Compound Interest – Average – Time and Work – Time, Speed and Distance – Partnership –Data Interpretation – Charts and Graphs.	
Unit 2- Logical Reasoning and Analytical Ability	**10**
Verbal Reasoning: Coding-Decoding – Blood Relations – Seating Arrangement – Syllogisms – Direction Sense – Puzzle Tests – Statement and Assumptions – Data Sufficiency – Series Completion – Logical Sequencing – Input/Output – Analytical Reasoning Non-Verbal Reasoning: Mirror Images – Figure Analysis – Cubes and Dice.	
Unit 3- Business Communication and Comprehensive Solving	**08**
Vocabulary Building – Grammar – Sentence Correction – Reading Comprehension – Para Jumbles – Fill in the Blanks – Cloze Test – Synonyms and Antonyms – Idioms and Phrases – Business Communication – Report Writing Basics – Email Etiquette – Interview Communication Skills.	

Books for Reference:

1. R.S. Aggarwal – Quantitative Aptitude for Competitive Examinations
2. R.S. Aggarwal – Modern Approach to Verbal and Non-Verbal Reasoning
3. Arihant Publications – General English for Competitive Exams
4. Lucent Publications – General Knowledge
5. Pratiyogita Darpan – Competitive Examination Resources
6. Banking Awareness by Arihant Experts
7. Objective Commerce by S.P. Jain & K.L. Narang

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 5.7
Name of the Course: Research Project

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Instructions for RESEARCH PROJECT

Each student is required to select a problem based on research relating to travel/tourism/hospitality and allied sectors during V semester and the same shall be approved by Chairman –BOE of B.Com TTM. The student will have Faculty guide under whom the student is expected to work. The student will formulate the research problem and work on it (Collect, Analyze and Interpret the data) during V semester and prepare a Project Report and submit the same at the end of the V Semester (Before Commencement of the Theory Examinations). The project report should be minimum of 80 pages and maximum up to 100 pages.

Faculty Guide for Research Report :

1. Faculty members with minimum 5 years of full time teaching experience, with MTM/MTA/MTTM/MBA in Tourism & Travel Management for Tourism and Travel related topics.(experience refers to after obtaining the PG Degree in the relevant discipline).
2. Faculty members with minimum 5 years of full time teaching experience with MHM/MSc Hotel Management /MBA in Hospitality Management/ Hotel Management for Hospitality and Hotel related topics.(experience refers to after obtaining the PG Degree in the relevant discipline).
3. In case of non-availability of the above mentioned Sl. No. 1 & 2 , Faculty members with 5 years of full time teaching experience with M.Com/ M.B.A./M.M.S/M.B.S. However the topic should be related to Tourism & Travel Management/ Hotel Management/Hospitality Management and must ensure the minimum standards in the Research Report and obtain the prior approval from the Chairman-BOE BCom TTM. (experience refers to after obtaining the PG Degree in the relevant discipline).
4. Maximum of ten students per Faculty guide at any given point of time.
5. In case of any other difficulty, permission/ approval from the Chairman- BOE is mandatory.

Format / Arrangement of the Report:

1. Cover page
2. Inner Page
3. Declaration by the student
4. Faculty Guide – proforma & approval letter (from University)
5. Certificate by the Head of the Department /Coordinator/ Principal
6. Certificate by the Research Guide.
7. Acknowledgement (Thanks to acknowledge Vice Chancelleor/BOS/BOE/ College Management/ Principal/ HOD Coordinator/ Faculty Guide/ Parents and Friends)
8. Table of contents
9. Lists of Charts / figures (if any)

The report shall be valued for 50 Marks by the BOE- B.Com TTM and VIVA-VOCE shall be conducted for 50 marks by the BOE members – B.Com TTM.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 6.1
Name of the Course: MICE TOURISM

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to:

a) To acquire an understanding of the role and purpose(s) of special events.
b) To acquire an understanding of the techniques and strategies required to plan successful special events.
c) To acquire the knowledge and competencies required to promote, implement and conduct special events.
d) To acquire the knowledge and competencies required to assess the quality and success of special events.

Syllabus	Hours
Unit 1- Conceptual foundations of events	**12**
Conceptual foundations of events: Major characteristics, Five C's of event management- Conceptualization, Costing, Canvassing, Customization, Carrying out; Advantages of events- to the organiser, event planner, participants, economy and society; Broad classification of Events.	
Unit 2- Introduction to MICE	**15**
Introduction to MICE: Evolution of MICE industry; Components of MICE; Economic and social significance of MICE; Introduction to professional meeting planning- definition, types and roles; associate, corporate & independent meeting planners; TA's and TO's as meeting planner; Convention Visitor Bureaus (CVB) - functions, structure and sources of funding.	
Unit 3- Events venues	**12**
Events venues: Concept and types; Conference venues- facilities, check-in and check-out procedures, requirements; conference room layouts; Convention manager; inter-related venues; project planning and development. Introduction to conference facilities in India. Role and functions of ICPB and ICCA.	
Unit 4- Trade shows and exhibitions	**10**
Trade shows and exhibitions/expositions: types of shows, benefits of exhibitions, participant decision-making process. Contract negotiations – principles; negotiation with hotels, airlines and ground handlers.	
Unit 5- Incentive tours	**12**
Incentive tours: Characteristics, its organising and special requirements. Latest meeting technologies - Video conferencing and Information Communication Technology (ICT). Factors including ICT affecting future of events business.	

Books for Reference:

1. Fenich, G.G. (2005). Meetings, Expositions, Events and Conventions- An Introduction to the Industry. New Delhi: Pearson/Prentice Hall. (L)
2. Montgomery, R.J. and Strick, S.K. (1995). Meetings Conventions and Expositions- An Introduction to the Industry. New York: Van Nostrand Reinhold. (L)
3. Weirich, M.L. (1992). Meetings and Conventions Management. New York: Delmar Publishers Inc. (L)

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act & Customs Act annually.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 6.2
Name of the Course: AUDITING

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 etc.,

Course Outcomes: On successful completion of the course, the students will be able to

a) Understand the conceptual framework of auditing.
b) Examine the risk assessment and internal control in auditing
c) Comprehend the relevance of IT in audit and audit sampling for testing.
d) Examine the company audit and the procedure involved in the audit of different entities.
e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

SYLLABUS:	HOURS
Unit.1: Introduction to Auditing	**12**
Introduction – Meaning and Definition – Objectives– Types of Audit– Benefits and Inherent Limitations of Audit; Preparation before commencement of new audit; Auditor- Meaning and Essential Qualities of an Auditor; Meaning of Assurance Engagements, Difference between Reasonable Assurance Engagement and Limited Assurance Engagement, Meaning and basic purpose of Engagement and Quality Control Standards.	
Unit.2: Risk Assessment and Internal Control	**10**
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.	
Unit.3: Verification and Valuation of Assets and Liabilities	**12**
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.	
Unit.4: Company Audit and Audit of other Entities	**12**
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs &Banks.	
Unit.5: Audit Report & Professional Ethics Recent Trends in Auditing	**10**
Meaning of Ethics in Auditing, Need for Professional Ethics- Fundamental Principles of Professional Ethics; Independence of Auditors, Threats and Safeguards to Independence of Auditors, Professional Skepticism, SA 210 Agreeing the Terms of Audit Engagement; Basic overview of SQC 1, and SA 220	

Skill Development Activities:

1. Design and develop an audit plan for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Record the verification procedure with respect to any one fixed asset.
4. List out Professional Ethics of an Auditor.

Books for Reference:

1. B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
2. T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
3. J. M. Manjunatha and others, Auditing and Assurance, HPH.
4. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi.
5. R. G. Saxena, Principles of Auditing.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 6.3
Name of the Course: INCOME TAX LAW & PRACTICE -II

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 etc.,

Course Outcomes: On successful completion of the course, the students will be able to

a) Understand the procedure for computation of income from business and other Profession.
b) Understand the provisions for computation of capital gains.
c) Learn to compute the taxable income from other sources.
d) Learn the computation of total income of an Individual.
e) Understand the provisions relating to Set Off and Carry Forward of Losses

Note :

- **The provisions of the Income-tax Act, 1961 shall be applicable only for the Academic Year 2026–27.**
- **The provisions of the Income-tax Act, 2025, which came into effect from 1 April 2026, shall be applicable from the Academic Year 2027–28 onwards.**

SYLLABUS:	HOURS
Unit. 1: Profits and Gains from Business or Profession	**16**
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	
Unit. 2: Capital Gains	**12**
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	
Unit. 3: Income from other Sources	**10**
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.	
Unit. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.	**10**
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.	

Unit- 5: Computation of Total Income and Tax Liability	**08**
Computation of Total Income and tax liability of an Individual assessee under Old Regime.	

Skill Development activities:

1. Mention the procedure involved in the computation o income from profession.
2. List out the steps involved in the computation of income tax from other sources and critically examine the same.
3. List any 6 deductions available under section 80
4. Prepare a format for computation of taxable income and tax liability of an individual assessee

Books for Reference:

Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.

1. Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
2. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
3. Bhagawathi Prasad, Direct Taxes

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 6.4
Name of the Course: Museology and Conservation

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 etc.,

Course Outcomes:

a) To provide the concept of Museology and Conservation related to promotion of Tourism.
b) To equip with laws, acts, practices and policies related to Museology and Conservation

SYLLABUS:	HOURS
Unit. 1: Introduction to Museology	**08**
Introduction to Museology : Definition of Museum, History of Museum, History of Museum in Indian Context, History of Museums in Karnataka.	
Unit. 2: Museum Architecture	**10**
Museum Architecture: Planning a Museum – old Building – new building, Components of a good building for a Museum, Museum Buildings, Main requirements of a Museum. Kinds of Museum, List of Museum in India(in Numbers), Museum Functions. Security and Storage in Museum.	
Unit. 3: Museum Administration	**08**
Museum Administration: Staff, Personnel Management, Financial Management, E-Governance. Museum Education and Research, Museum Publication. Museum Studies and Public Relations.	
Unit. 4: Museum Conservation	**10**
Museum Conservation: Methods and Techniques, Packing and Transportation of Museum Objects, Museum Related Organisations – International and National. Museum Library, Reproduction of Museum Objects. Museum Legislative Measures.	
Unit. 5: Museums and Tourism	**15**
Museums and Tourism : Museums in the promotion of Tourism, Museum Problems, Museum Marketing. Study of Selected Museums of India (Chatrapathi Shivaji Museum, Mumbai,National Museum, Delhi, Government Museum, Chennai, Visveswaraya Industrial and Technological Museum, Bangalore, Salarjung Museum, Hyderabad, Indian Museum, Kolkata, Vicoria Memorial Hall, Kolkatta, Manipur State Museum, Museum of Mankind, Bhopal)	

Books for Reference:

1. Alexander E.P. 1979 :Museums in Motion : An Introduction to History and Function of Museums. Nashville.
2. Alexander , E.P.(ed.) 1995 : Museum Masters: Their Museums and their influence, New Delhi
3. Ambrose, T. :Museum Basics, ICOM, London & NewYork. & C. Paine, 1993
4. Belcher, M. 1991 :Exhibition in Museums Washington D.C.
5. Brawne, M. 1965. : The New Museum : Architecture and Display. New York.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: B.Com TTM 6.5
Name of the Course: MANAGEMENT ACCOUNTING

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 etc.,

Course Outcomes: On successful completion of the course, the students will be able to

a) Demonstrate the significance of management accounting in decision making.
b) Analyze and interpret the corporate financial statements by using various techniques.
c) Compare the financial performance of corporate through ratio analysis.
d) Understand the latest provisions in preparing cash flow statement.
e) Understand the concepts of Budgetary Control.

SYLLABUS:	HOURS
Unit.1:Introduction to Management Accounting	**10**
Meaning and Definition, Objectives, Nature and Scope; Role of Management Accountant; Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.	
Unit.2:Analysis of Financial Statements	**12**
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis; Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size Statement analysis, Trend Analysis and Du-pont Analysis.	
Unit.3: Ratio Analysis	**10**
Meaning and Definition of Ratios and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios - Liquidity ratios, Solvency ratios, Turnover ratio and Profitability ratios; Problems on calculation of ratios and construction of Balance Sheet using the ratios.	
Unit.4: Cash flow Analysis	**12**
Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.	
Unit.5: Budgetary Control	**12**
Introduction – Meaning & Definition of Budget and Budgetary Control, Objectives of Budgetary Control, Essential requirements of budgetary control, Advantages and disadvantages of budgetary control; Types of budgets- Functional Budgets, Cash budget, sales budget, purchase budget and production budget, Fixed and Flexible budgets - Problems on Flexible budget (Total cost budget only) and Cash budgets.	

Skill Development Activities:

1. Prepare with imaginary figures a Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures cash flow statement
4. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
3. Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
4. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 6.6
Name of the Course: CAREER SKILLS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom lectures, 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 basics of banking, finance, accounting, and management.
b) Apply accounting and financial concepts to practical problems.
c) Explain the Indian financial system and regulatory bodies.
d) Understand monetary and fiscal policies and their economic impact.
e) Develop awareness of financial markets, CSR, and welfare schemes.

SYLLABUS:	HOURS
Unit.1: Banking, Finance, Accounting and Management	**10**

Banking system in India – meaning, functions of commercial banks, and overview of modern banking services (digital banking, e-banking and merchant banking).
Basics of Finance – Principles of finance, types of financial decisions, sources of business finance, and capital structure (under and over capitalization), Different types of financing in modern finance for business and industries.
Fundamentals of accounting – golden rules of accounting, journal entries, subsidiary books, and error identification and rectification.
Basics of capital market instruments – IPO process, shares, debentures, and terms of issue - Terms of Consolidation of accounts- Special Accounts
Introduction to management – meaning, principles, functions of management, leadership styles, and Management by Exception (MBE).

Unit.2: Regulatory Framework, Monetary and Fiscal Policy	**10**

Overview of financial regulatory bodies in India – functions of Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India, Pension Fund Regulatory and Development Authority, and other financial regulators.
Role and structure of RBI – functions, credit control measures, and currency/ note issuing system.
Monetary policy – meaning, objectives, instruments, and impact on inflation and economic growth.
Fiscal policy – meaning, objectives, tools (taxation, public expenditure), and role in economic development.
Basic understanding of interaction between monetary and fiscal policies in economic stability, Effect of these policies.

Unit.3: Welfare Schemes, CSR and Financial Markets	**10**

Concept of social welfare schemes and their role in economic development.
Major Government of India schemes – health, social security, financial inclusion, livelihood support, basic amenities, women and child development.

Key welfare schemes of Karnataka (state-level important welfare schemes for exams).
Corporate Social Responsibility (CSR) – meaning, objectives, functions, and funding mechanisms.
Introduction to financial markets – structure and types of stock markets and commodity markets in India.

Books for Reference:

1. Principles and Practice of Banking – Macmillan Publications.
2. Indian Financial System – Tata McGraw Hill Education.
3. Financial Management – Pearson Education.
4. Financial Management: Theory and Practice – McGraw Hill Education.
5. Advanced Accountancy – Kalyani Publishers.
6. Financial Accounting – Margham Publications.
7. Principles of Management – Tata McGraw Hill.
8. Management Principles and Applications – Kalyani Publishers.
9. Indian Economy – McGraw Hill Education.
10. Business Environment – Himalaya Publishing House.
11. Corporate Social Responsibility – Ventus Publishing.
12. Security Analysis and Portfolio Management – S. Chand Publishing.
13. Publications and annual reports of Reserve Bank of India, Securities and Exchange Board of India, and Insurance Regulatory and Development Authority of India for updated regulatory and policy

Name of the Program: BACHELOR OF COMMERCE (TTM)
Course Code: 6.7
Name of the Course: Internship

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	2 HOURS	30 HOURS

CONTENTS OF THE INTERNSHIP REPORT

CHAPTER-1: INDUSTRY PROFILE

This chapter presents the theoretical background of the industry on which the study is conducted by presenting the emerging domestic and international dimensions of the industry.

CHAPTER-2: PROFILE OF THE ORGANISATION

This chapter presents a comprehensive profile of the organization where the internship is undertaken. It includes the history and growth of the organization, vision, mission, objectives, organizational structure, products and services offered, departmental setup, market position, and major achievements. The chapter provides an overview of the organization's business environment and highlights its role within the industry.

CHAPTER-3: FUNCTIONS/OPERATIONS OF THE ORGANISATION

This chapter explains the various functions and operational activities carried out by the organization. It covers the roles and responsibilities of different departments, organizational processes, management functions, workflow systems, and operational procedures. The chapter also describes the activities observed during the internship, the practical exposure gained, and the contribution of different functional areas towards achieving organizational objectives.

CHAPTER-4: LEARNING OUTCOMES, SUGGESTIONS AND CONCLUSION

This chapter summarises each of the student's learning outcomes presented point. Specific suggestions provided to the organisation during the course of the internship maybe presented in this chapter, however suggestions should be realistic based on the student's observation and practical experience. At least a few should have been implemented by the organisation or considered for implementation. The concluding remarks may also be included in this chapter.

ANNEXURES:

The copy of the useful documented material collected from the organization may be annexed.

REFERENCES:
The references made from books, journals, newspapers, magazines, company records, annual reports and statements etc. maybe be listed under references.

LOG SHEETS: Duly signed should be attached after references

ORDER OF PREFIX PAGES IN THE INTERNSHIP REPORT (Without Page Numbers)

1) Cover Page
2) Inner Cover Page
3) Evaluation Summary
4) Certificate from the Company
5) Certificate of the College
6) Certificate from the Guide/Mentor
7) Declaration By the Student
8) Acknowledgement