



Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari (Karnataka)

Department of Studies in Commerce

Syllabus

Bachelor of Commerce (B.Com.) Programme
(Tourism and Travel Management)
[Under Choice Based Credit System (CBCS)]

With Effect from the Academic Year 2025-26



Vijayanagara Sri Krishnadevaraya University

Jnana Sagara, Ballari (Karnataka)

Outcomes of B.Com (Tourism and Travel Management) Programme

After the successful completion of the programme, the student will be able to:

1. Differentiate between various accounting systems.
2. Prepare necessary accounting statements to exhibit business performance.
3. Apply accounting and statistical tools to analyse and interpret financial statements, and forecast business prospects.
4. Present kaleidoscopic view of Tourism and Travel Industry.
5. Attain conceptual, technical and analytical skills required in the field of business with a focus on the Tourism, Travel and Hospitality industry.
6. Ensure regulatory compliance in different business activities.
7. Apply provisions of taxes for tax planning and management.
8. Evaluate different projects by applying appropriate techniques to take optimal investment decision.
9. Assess the costs and apply costing methods and techniques for optimum solution.
10. Determine optimum capital structure, appropriate dividend policy and required working capital.
11. Identify tourism business opportunities, destination design and implement innovations in workspace.
12. Demonstrate entrepreneurial competencies in tourism industry.
13. Exhibit managerial skills in the areas of tourism marketing, hospitality, airline, HR, etc.

Bachelor of Commerce (B.Com.)

(Tourism and Travel Management)

Curriculum Structure of the Programme

(Effective from the Academic Year 2025-26)

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – I										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	25COMTTC101	Financial Accounting	4	4	--	--	20	80	3
4	DCC	25COMTTC102	Quantitative Techniques	4	4	--	--	20	80	3
5	DCC	25COMTTC103	Fundamentals of Tourism and Travel	4	4	--	--	20	80	3
6	DCC	25COMTTC104	Introduction to Hospitality Industry	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	3	--	--	10	40	1.5
Total Credits and Marks for the First Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – II										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	25COMTTC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	25COMTTC206	Advanced Financial Accounting	4	4	--	--	20	80	3
5	DCC	25COMTTC207	Geography of Tourism	4	4	--	--	20	80	3
6	DCC	25COMTTC208	Tourism Transportation	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	3	--	--	10	40	1.5
Total Credits and Marks for the Second Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – III										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	25COMTTC309	Marketing Management	4	4	--	--	20	80	3
4	DCC	25COMTTC310	Corporate Accounting	4	4	--	--	20	80	3
5	DCC	25COMTTC311	Tourism Products and Resources of India – I	4	4	--	--	20	80	3
6	DCC	25COMTTC312	Travel and Tour Operations Management	4	4	--	--	20	80	3
7	SEC	25COMTTS301	Accounting Software – Tally	2	1	--	2	10	40	1.5
Total Credits and Marks for Third Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure										
Semester – IV										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	25COMTTC413	Financial Management	4	4	--	--	20	80	3
4	DCC	25COMTTC414	Human Resource Management	4	4	--	--	20	80	3
5	DCC	25COMTTC415	Tourism Products and Resources of India – II	4	4	--	--	20	80	3
6	DCC	25COMTTC416	Event Management	4	4	--	--	20	80	3
7	SEC	25COMTTS402	Spread Sheets for Business Data Analysis – MS Excel	2	1	--	2	10	40	1.5
Total Credits and Marks for the Fourth Semester				24				130	520	

Bachelor of Commerce (B.Com.) Curriculum Structure

Semester – V

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	25COMTTC517	Principles and Practice of Insurance	4	4	--	--	20	80	3
2	DCC	25COMTTC518	Principles and Practice of Auditing	4	4	--	--	20	80	3
3	DCC	25COMTTC519	Income Tax	4	4	--	--	20	80	3
4	DCC	25COMTTC520	International Tourism Geography	4	4	--	--	20	80	3
5	DCC	25COMTTC521	Airline and Airport Operations	4	4	--	--	20	80	3
6	SEC	25COMTTS503	Business Research Methods	4	2	1	2	20	80	3
Total Credits and Marks for the Fifth Semester				24				120	480	

Bachelor of Commerce (B.Com.) Curriculum Structure

Semester – VI

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	25COMTTC622	Management Accounting/Entrepreneurship Development	4	4	--	--	20	80	3
2	DCC	25COMTTC623	Principles of Management	4	4	--	--	20	80	3
3	DCC	25COMTTC624	Goods and Service Tax	4	4	--	--	20	80	3
4	DCC	25COMTTC625	Tourism and Hospitality Legislations	4	4	--	--	20	80	3
5	DCC	25COMTTC626	Contemporary Issues in Tourism	4	4	--	--	20	80	3
6	SEC	25COMTTS604	Project/KJK as per Govt. Guidelines	4	1	1	4	20	80	--
Total Credits and Marks for the Sixth Semester				24				120	480	
Total Credits and Marks for B.Com. in Tourism and Travel Management Programme				144				760	3040	
Total Credits and Marks for B.Com. Tourism and Travel Management Programme				144				3800		

Internal Assessment for Project Work			
Activities	C1	C2	Total Marks
Review of Literature and Formulation of Research Problem	05	-	05
Research Design and Approach	05	-	05
Analysis and Findings	-	05	05
Pre-submission Presentation	-	05	05
Total	10	10	20

Semester-End Assessment for Project Work	
Activities	Total Marks
Project Viva – Voce at the College level with an external examiner appointed by the Chairman of BoE with the approval of Registrar (Evaluation) of the University.	20
Project Report Evaluation at the time of Central Valuation at the Valuation Centre.	60
Total	80

Bachelor of Commerce (B.Com.) Curriculum Structure

Semester – I

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	25COMTTC101	Financial Accounting	4	4	--	--	20	80	3
4	DCC	25COMTTC102	Quantitative Techniques	4	4	--	--	20	80	3
5	DCC	25COMTTC103	Fundamentals of Tourism and Travel	4	4	--	--	20	80	3
6	DCC	25COMTTC104	Introduction to Hospitality Industry	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	3	--	--	10	40	1.5
Total Credits and Marks for the First Semester				24				130	520	

Bachelor of Commerce (B.Com.)
Semester – I

Course Title: Financial Accounting	Course code: 25COMTTC101
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -
<ul style="list-style-type: none"> ▪ Present the theoretical framework of accounting as well accounting standards. ▪ Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors. ▪ Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. ▪ State the accounting treatment for royalty transactions & articulate the Royalty agreements. ▪ Outline the emerging trends in the field of accounting.

Unit	Description	Hours
1	Theoretical Framework of Accounting: Introduction - Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting Information-Accounting Process-Basis of Accounting: Cash and Accrual basis- Branches of Accounting-Accounting Principles-Concepts and Conventions - Accounting Standards-An overview of Indian Accounting Standards (IND AS).	12
2	Financial Statements of Sole Proprietors: Introduction - Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account - Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account- Profit & Loss Account- Balance Sheet.	10
3	Consignment Accounts: Introduction - Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.	12
4	Royalty Accounts: Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working– Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.	12
5	Emerging Trends in Accounting: Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones-	10

Forensic Accounting- Accounting for Planet - Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).	
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References:

1. J Magegowda and Inchara P M Gowda, Sapna Book House, Bengaluru
2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
3. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
5. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
8. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – I

Course Title: Quantitative Techniques	Course code: 25COMTTC102
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -

- Familiarizes statistical data and descriptive statistics for business decision- making.
- Comprehend the measures of variation and measures of skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of index numbers in business.

Unit	Description	Hours
1	Introduction: Meaning, definition, objective of statistics, functions of statistics, application of statistics in various fields and limitations of statistics, primary data and secondary data.	10
2	Classifications and Tabulation: Meaning of classification, objectives of classification, rules of classification, Types of classification, types of series, preparation of frequency distribution and bi-variate distribution, tabulation of data, meaning, objects, rules for tabulation, types of tables. Diagram and graphical representation of statistical data – one and two dimensional diagrams.	10
3	Measures of Central Tendency: Meaning, definition, types of averages, arithmetic mean, weighted arithmetic mean, Geometric Mean, Harmonic Mean, Median, Quartiles and Mode, Merits and Demerits (Theory and Problems).	12
4	Measures of Dispersion: Definition, concepts of variation, purpose of measuring variation, methods of measuring variation, Range, Inter-quartile deviation, mean deviation, Coefficient of Mean deviation, computation of mean deviation, Standard Deviation, Computation of standard deviation (Theory and problems).	12
5	Commercial Mathematics: Introduction - Meaning of Simple and Compound interest and problems thereon,-Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.	12

References:

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons
2. Vohra N. D., Business Statistics, McGrawHill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business

5. Sen Chetty and Kapoor Mathematical Statistics
6. Padmalochana Hazarika, Business Mathematics.
7. B.H.Suresh, Quantitative Techniques, Chetana Book House.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – I

Course Title: Fundamentals of Tourism and Travel	Course code: 25COMTTC103
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -

- Define the different concepts of tourism.
- Narrate the brief evolution of tourism.
- Comprehend the significance of different components of tourism infrastructure.
- Identify the impact of tourism culture, ecology and environment.
- Explain the role and functions of various national and international organisations.

Unit	Description	Hours
1	Introduction to Tourism: Tourism: definition, meaning, nature and scope; Tourist, Travelers, Visitor, Transit Visitor and Excursionist – Definition and Differentiation; Leisure, Recreation and Tourism and their Interrelationship; Concept of Tourism Resource, Attraction, Product and Destination in the context of Tourism; Components of Tourism; Types and Forms of Tourism, 5 A's of Tourism (Attraction, Accessibility, Accommodation, Amenities, Activities), Characteristics of Tourism Industry.	10
2	Evolution of Tourism Industry: Travel and Tourism through the Ages: Early Travels, 'Renaissance' and 'Age of Grand Tours'; Emergence of Modern Tourism, concept of "Paid holiday"; Intermediaries and Suppliers; Understanding Tourism Motivations: Leiper's Tourism Model.	08
3	Tourism Infrastructure: Accommodation: Forms and Types; Transport Sectors: Relationship between Tourism and Transportation-Modes and relative significance- Air-Rail-Luxury and Toy Trains in India –Water Transport- Cruise ships - Road Transport System- other support Infrastructures required for Tourism Promotion and Development.	14
4	Impact of Tourism: Economic impacts of Tourism-Positive and Negative -Socio-cultural impacts of Tourism: Cultural Exchange among Nations and International Understanding, Demonstrations effect; Impacts of Tourism on Ecology and Environment and Relevant Case Studies on impacts of Tourism.	12
5	International and National Tourism Organizations: Roles and Functions of United Nations World Tourism Organization (UNWTO), Pacific Asia Travel Association (PATA), World Tourism & Travel Council (WTTC), India Tourism Development Corporation (ITDC), Federation of Hotel and Restaurants Associations	12

	of India (FHRAI) and Karnataka State Tourism Development Corporation (KSTDC).	
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References:

1. Bhatia, A.K., (2019), Tourism Development Principles and Practices. New Delhi :Sterling Publishers Pvt. Ltd.
2. Robinson,P.,Lück,M.,&Smith,S.L.(2013).Tourism.Wallingford,Oxfordshire:CABI.
3. Sampad Kumar Swain and Jitendra Mohan Mishra (2011). Tourism: Principles and Practices, Oxford University Press. New Delhi
4. Cooper, C, Fletcher J, Gilbert D, Stephen Wanhill, Fyal, 2004, Tourism Principles and Practices, Pearson Education

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – I

Course Title: Introduction to Hospitality Industry	Course code: 25COMTTC104
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -

- Assess the role of hospitality in development of tourism.
- State the types of accommodation and classification of hotels.
- Explain the different types of hotels and rooms in hotels.
- Equip with skills to manage departments of hotels.

Unit	Description	Hours
1	Hotel industry: Development of Hotel Industry in India – Origin and Development over the ages, Future, Changing trends. Concept, Role of Hospitality in the development of tourism industry. Types of accommodation - intermediary accommodation, grouping of accommodation. Classification of hotels 1. Size2. Location 3. Length of Stay4. Facilities offered 5. Types of Plan – European plan, American plan, modified American plan, continental plan & Bermuda plan.	10
2	Various Departments in hotels and their functions: Accommodation management - front office - housekeeping – F&B Service-Food Production- supporting service - working of hotels - maintenance of equipments - maintenance of Account etc.. FHRAI and its role, government participation in and contribution to hospitality.	10
3	Different Types of Rooms: available in India and various tariffs and facilities offered- Types of room – single, double, twin, suites, penthouse, cabana, studio, duplex, cottage, interconnecting, adjacent, efficiency. Hotel industry future in India, Changing trends. Relation of Tourism with hospitality industry.	12
4	Rules and Regulations applicable to a hotel guest, Duties & responsibility of a hotel towards its guests Ownership and affiliation 1. Independent hotels 2. Chain hotels 3. Franchise and referral groups License, Licenses & Permits necessary for opening & operating a hotel. permission from authorities - Labor Department - City corporations - police - State Exercise - Department of Tourism - ESI - food and beverage service - problems and prospectus of Hotel Industry.	12
5	Hotel Management: Handling customers, Attribute of a good hotelier problems facing the hotel industry. hospitality and its related sectors, Theme Parks – Conventions – Cruising – Special events – recreation and leisure – Tourism and Hospitality in 21st century – Global gaming and Casino operations – Recent trends.	12

References:

1. Andrews Sudhir (2012), Hotel Front Office Training Manual, Tata McGraw Hill Publications, New Delhi.
2. Andrews Sudhir (2012), Introduction to Tourism and Hospitality Industry, Tata McGraw Hill Publications, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.) Curriculum Structure**Semester – II**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	25COMTTC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	25COMTTC206	Advanced Financial Accounting	4	4	--	--	20	80	3
5	DCC	25COMTTC207	Geography of Tourism	4	4	--	--	20	80	3
6	DCC	25COMTTC208	Tourism Transportation	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	3	--	--	10	40	1.5
Total Credits and Marks for the Second Semester				24				130	520	

Bachelor of Commerce (B.Com.)
Semester – II

Course Title: Law and Practice of Banking	Course code: 25COMTTC205
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -

- Summarize the relationship between Banker and customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Describe the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument and their relevance in the present context.
- Predict possible developments in the banking sector in the upcoming days.

Unit	Description	Hours
1	Introduction to Banking: Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.	12
2	Paying and Collecting Banker: Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonour of Cheques – Grounds of Dishonour – Consequences of wrongful dishonour of Cheques; Collecting Banker: Introduction - Meaning–Legal status of collecting banker-Holder for value-Holder in due course– Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	10
3	Customers and Account Holders: Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	12
4	Negotiable Instruments: Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	12
5	Recent Developments in Banking: Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer - MICR	10

	- RTGS - NEFT – ECS - Small banks - Payment banks - Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking - E- payments - E-money - Neo Banks. Any other recent development in the banking sector.	
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References:

1. Gordon and Natarajan, Banking Theory Law and Practice, HPH
2. S. P Srivastava, Banking Theory and Practice, Anmol Publications
3. Maheshwari. S.N., Banking Law and Practice, Kalyani Publishers
4. Shekar. K.C, Banking Theory Law and Practice, Vikas Publication
5. Dr. Alice Mani, Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – II

Course Title: Advanced Financial Accounting	Course code: 25COMTTC206
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -
<ul style="list-style-type: none"> ▪ Compute the amount of claims for loss of stock and loss of profit. ▪ Narrate various methods of accounting for hire purchase transactions. ▪ Deal with the inter-departmental transfers and their accounting treatment. ▪ Demonstrate various accounting treatments for dependent & independent branches. ▪ Prepare financial statements from incomplete records.

Unit	Description	Hours
1	Insurance Claims for Loss of Stock and Loss of Profit: Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause (Numerical Problems)	10
2	Hire Purchase Accounting: Introduction-Meaning, nature and features of hire purchase-difference between hire purchase and instalment- basic terminologies used in Hire Purchase Accounting, Ascertainment of Interest-Accounting for hire purchase transactions-Repossession (Numerical Problems)	10
3	Departmental Accounts: Introduction-meaning-advantages and disadvantages-Methods of departmental accounting – basis of allocation of common expenditure among different departments – types of departments-inter department transfer and its treatment (Numerical Problems)	12
4	Accounting for Branches: Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches (Numerical Problems) Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only)	12
5	Conversion of Single Entry into Double Entry: Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.(Numerical Problems)	12

References:

1. J Madegowda and Inchara P M Gowda, Advanced Financial Accounting, Sapna Book House, Bengaluru

2. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
3. S P Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
6. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education.
7. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education.
8. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – II

Course Title: Geography of Tourism	Course code: 25COMTTC207
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -

- Identify climatic zones, latitude and longitude.
- Calculate the international time based time zone.
- Explain the world geography.

Unit	Description	Hours
1	Introduction to Geography: Elements of Geography, Branches of Geography, Importance of Geography in Tourism, World's Climatic Zones, Latitude & Longitude	12
2	IATA Areas, Code and GMT Time: Areas, Sub Areas and Sub-Regions As per International Air Transport Association (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 Time	10
3	North & South America: Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent	12
4	Europe & Africa: Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent.	12
5	Asia & Australasia: Physical Geography, Topography, Climatic Regions, Transport Network, Countries in the Continent, Case Study of USA, Brazil, UK, South Africa, China, India, Australia.	10

References:

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.

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)
Semester – II

Course Title: Tourism Transportation	Course code: 25COMTTC208
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

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 -

- Explain the importance of transportation in development of tourism.
- State the different types of transport.
- Explain the process of air ticketing.

Unit	Description	Hours
1	Fundamentals of Transport: Evolution of Transportation, Importance of Tourist Transport Services, Essentials of Transport, Growth & Development of Means of Transport, Types of Transport, Distribution of Sales of Tourist Transport Services, Road Transport Network in India	12
2	Road Transport: Road Transport Network in North America, South America, Europe, South Africa, Asia and the Middle-East, Austria and New Zealand, Major Railway Transport Network in the World, Coach& Car Rental Services, Types of Coaches, Types of Car Rental Services.	12
3	Air Transport: Types of Airlines, Aircraft, Types of Airport& Its Facilities and Services, In-flight Services, Prohibition of Dangerous Goods, Safety Measures for Aircraft and Airport, ICAO and Its Freedom of Air, Director General of Civil Aviation (DGCA) & its Roles and Functions and Airports Authority of India(AAI) &Its Roles and Functions.	10
4	Basic Airfares & Ticketing: Types of Journey, MPM, TPM, Extra Mileage Allowance, One-way, Return Trip and Circle Tri Journey, Higher Intermediate Fare Check Point, Add-on and Open Jaw Fare, Excursion Fare , Components in International Air Tickets, Airline Business in the World, Major International Air Carrier and Major Low-cost Airlines, Domestic Air Transport Business, Distribution of Sales of Airlines Tickets, Baggage and Travel Documents, Air Charter Services, Miscellaneous Charges Order (MCO) - Multiple Purpose Document (MPD) - Billing and Settlement Plan.	12
5	Water Transport Services Water Transport Network, Cruise Line Business, Distribution of Sales in Cruise Line Business, Inland Water Transport System in India Case Study of AMTRAK, KPN Transport Services, Indigo Airlines, Star Cruise Line.	10

References:

1. Jagmohan Negi (2005) *Air travel Ticketing and Fare construction*, Kanishka, New Delhi.
2. Duval, DTimothy (2007). *Tourism and Transport: Modes, Networks and Flows*, Channel View Publications, New York.
3. Ratandeeep Singh (2008), *Handbook of Global Aviation Industry and Hospitality services*, Kanishka Publishers, New Delhi.
4. Page Stephen (2005), *Transport and Tourism: Global Perspectives*, Pearson Prentice Hall, New Delhi.
5. IATA Training Manual.
6. Air Cargo Tariff Manual.
7. IATA Live Animals Regulation Manual

Note: Latest edition of text books may be used.

**Question Paper Pattern for all Commerce Courses
(All DCCs and SEC - Business Research Methods)**

SECTION – A

This Section consists of One Question (Question No. 1) comprising of twelve sub-questions (a to l). The student has to answer ten sub-questions. Each sub-question carries two marks (i.e., $10 \times 2 = 20$ marks).

SECTION – B

This Section consists of Five Questions (Question No. 2 to 6). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries five marks (i.e., $3 \times 5 = 15$ marks).

SECTION – C

This Section consists of Five Questions (Question No. 7 to 11). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries fifteen marks (i.e., $3 \times 15 = 45$ marks)

**Question Paper Pattern for all Skill Enhancement Courses
(Except SEC - Business Research Methods)**

There shall be 40 Multiple-Choice Questions consisting of four options.
Each question carries ONE mark. ($40 \times 1 = 40$ marks)