

# **B COM MODEL 1 TRAVEL & TOURISM**

## **SEMESTER WISE DETAILS**

### **Semester 3**

<b>Sl No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>1</b>		Language- English-I	<b>3</b>	<b>3</b>
<b>2</b>	CO3CRT07	Corporate Accounts I	<b>4</b>	<b>5</b>
<b>3</b>	CO3CRT08	Quantitative Techniques for Business- 1	<b>4</b>	<b>5</b>
<b>4</b>	CO3CRT09	Financial Markets and Operations	<b>3</b>	<b>4</b>
<b>5</b>	CO3CRT10	Marketing Management	<b>3</b>	<b>3</b>
<b>6</b>		Optional - 1		
	CO3OCT04	Travel and Tourism - Fundamentals of Tourism	<b>4</b>	<b>5</b>
		<b>TOTAL</b>	<b>21</b>	<b>25</b>

### **Semester- 4**

<b>Sl No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>1</b>	CO1CRT01	Language- English-I	<b>3</b>	<b>3</b>
<b>2</b>	CO4CRT11	Corporate Accounts II	<b>4</b>	<b>6</b>
<b>3</b>	CO4CRT12	Quantitative Techniques for Business- II	<b>4</b>	<b>6</b>
<b>4</b>	CO4CRT13	Entrepreneurship Development and Project Management	<b>4</b>	<b>5</b>

<b>5</b>	CO4	Optional - 2 -	<b>4</b>	<b>5</b>
	CO4OCT04	Travel and Tourism- Travel and Tourism Infrastructure	<b>4</b>	<b>5</b>
		<b>TOTAL</b>	<b>19</b>	<b>25</b>

### Semester- 5

<b>Sl No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>1</b>	CO5CRT14	Cost Accounting - 1	<b>4</b>	<b>6</b>
<b>2</b>	CO5CRT15	Environment and Human Rights	<b>4</b>	<b>5</b>
<b>3</b>	CO5CRT16	Financial Management	<b>4</b>	<b>5</b>
<b>4</b>		Optional - 3		
	CO5OCT04	Travel and Tourism- Hospitality Management	<b>4</b>	<b>5</b>
<b>5</b>		Open Course	<b>3</b>	<b>4</b>
		<b>TOTAL</b>	<b>19</b>	<b>25</b>

### Semester- 6

<b>Sl No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hours per week</b>
<b>1</b>	CO6CRT17	Cost Accounting - 2	<b>4</b>	<b>6</b>
<b>2</b>	CO6CRT18	Advertisement and Sales Management	<b>3</b>	<b>4</b>
<b>3</b>	CO6CRT19	Auditing and Assurance	<b>4</b>	<b>5</b>
<b>4</b>	CO6CRT20	Management Accounting	<b>4</b>	<b>5</b>
<b>5</b>	CO6OCT	Optional - 4	<b>4</b>	<b>5</b>
	CO6OCT04	Travel and Tourism- Tourism and Cultural Heritage of India	<b>4</b>	<b>5</b>
<b>6</b>	<b>CO6PR01</b>	<b>Project and Viva</b>	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>20</b>	<b>25</b>

## **SEMESTER 3**

### **Core Course -7 CORPORATE ACCOUNTS - I**

**Instructional Hours: 90**

**Credit: 4**

***Objective:** To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.*

#### **Module 1**

**Accounting for Shares**– Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares **(20 Hours)**

#### **Module II**

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting **(10 Hours)**

#### **Module III**

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)**

– Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation **(30 Hours)**

#### **Module IV**

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts **(15 Hours)**

#### **Module V**

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- **(15 Hours)**

#### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra* 5. Raman B S *Corporate Accounting United Publishers*

6. MA Arulanandam and KS Raman, *Advanced Accountancy*, Himalaya Publications, Mumbai.
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India*, New Delhi.

## **Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

**Instructional Hours: 90**

**Credit: 4**

*Objective: To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied*

### **Module I**

**Introduction to Statistics-** Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics **(8 Hours)**

### **Module II**

**Statistical Survey-** Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series **(25 Hours)**

### **Module III**

**Uni-Variate Data Analysis I** -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean-Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - **(20 Hours)**

### **Module IV**

**Uni-Variate Data Analysis II-** Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types **(25 Hours)**

### **Module V**

**Interpolation and Extrapolation-** Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation

**(12 Hours)**

***Suggested Readings***

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai, R S N and Bagavathi, V ., *Statistics , S Chand & Co*

**Core Course -9 FINANCIAL MARKETS AND OPERATIONS**

**Instructional Hours: 72**

**Credit: 3**

***Objective:*** *The course is intended to familiarise the students with financial market operations in India*

**Module I**

**Indian Financial System-** Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions.

**(16 Hours)**

**Module II**

**Primary Market-** Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

**(14 Hours)**

**Module III**

**Secondary Market-** Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity

**(18 Hours)**

#### **Module IV**

**Mutual Funds** -Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value – Advantages and limitations of Mutual Funds- **(12 Hours)**

#### **Module V**

**Derivatives (Brief study only)**- Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India **(12 Hours) Suggested Readings**

1. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi.*
2. Singh, Preethi, Dynamics of Indian Financial System, *Ane Books, New Delhi*
3. Guruswami, S., Capital Markets, *Tata McGraw Hill, New Delhi*
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House.*

#### **Journals**

SEBI and Corporate Laws - Taxmann, New Delhi SEBI  
Monthly Bulletin

### **Core Course 10: MARKETING MANAGEMENT**

**Instructional Hours:54**

**Credit: 3**

**Objective:** *The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

#### **Module I**

**Marketing Management**–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation – Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing **( 12 Hours)**

#### **Module II**

**Product Mix**- Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing **(12 Hours) Module**

#### **III**

**Price Mix** – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance **(12 Hours)**

#### Module IV

**Physical Distribution Mix-** - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits **(12 Hours)**

#### Module V

**Recent Trends in Marketing (Overview Only)**-Relationship Marketing - Social Marketing -Online Marketing- - Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing – Ambush Marketing. **(6 Hours) Suggested Readings**

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, *Pearson Education*.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, *Pearson Education, New Delhi*
3. Majaro, Simon, The Essence of Marketing, *Prentice Hall, New Delhi*.
4. Chhabra, T.N., Principles of Marketing, *Sun India Publication*.
5. Czinkota, Marketing Management, *Vikas Publishing House (P) Ltd*.
6. *Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai*
7. Rajan Nair and Varma M M – *Marketing Management- Sultan Chand and Sons*
8. Sontakki C N, *Marketing Management- Kalyani Publishers*
9. Ramaswamy V S and Namakumari *Marketing Management , McMillan India Ltd*

## SEMESTER 4

### Core Course 11: CORPORATE ACCOUNTS – II

**Instructional Hours -108**

**Credit - 4**

*Objective: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.*

#### Module – I

**Accounts of Insurance Companies** – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) **(20 Hours)**

#### Module – II

**Accounts of Banking Companies** – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy. **(20 hours)**

### Module – III

**Internal Reconstruction** -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. **(20 Hours)**

### Module – IV

**Amalgamation, Absorption and External Reconstruction** – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**(34 Hours) Module –V**

**Liquidation of Companies** – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded) .

**(14 Hours)**

### Suggested Readings

1. Jain, S.P & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , *Sahitya Bhavan Publications, Agra.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
6. Raman B S, *Corporate Accounting United Publishers*
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

## Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

**Instructional Hours: 108**

**Credit : 4**

**Objective:** *The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability*

### Module – I

**Bi-Variate Data Analysis- I-** Correlation - Concept- Correlation and Causation -Types of Correlation-Scatter diagram and Correlation graph- -Karl Pearson’s Co-efficient of Correlation- Spearman’s Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

### Module II



**Bi-Variate Data Analysis- II** -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) **(20 Hours)**

### **Module – III**

**Index Numbers**-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyres's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*)- Limitations of index numbers

**(22 Hours)**

### **Module - IV**

**Time Series Analysis**-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-

**(20 Hours)**

### **Module – V**

**Probability**-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability

**(24 Hours)**

### ***Suggested Readings***

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai , R S N and Bagavathi, V ., *Statistics , S Chand & Co*

# ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

**Instructional Hours: 90**

**Credit: 4**

## **Objectives:**

- *To develop entrepreneurial spirit among students*
- *To empower students with sufficient knowledge to start up their venture with confidence*
- *To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

## **Module I**

**Introduction to Entrepreneurship-** Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship **(10 Hours)**

## **Module II**

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship-Technopreneurship-Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.

**(25 Hours)**

## **Module III**

**Project Identification-**Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-

**(15 Hours)**

## **Module IV**

**Project Formulation and Report-** Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded) **(20 Hours)**

## **Module V**

**Entrepreneurial Support in India-** Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC

**(20 Hours)**

## **Suggested Readings**

1. Anjan, R. *Managing New Ventures, Concepts and Cases in Entrepreneurship*, New Delhi, PHI Learning Private limited.
2. Bhide A, *The Origin and Evolution of New Businesses*, New York, Oxford University Press.
3. Brandt, S. C. (1997). *Entrepreneurship: The 10 Commandments for Building a Growth Company*. New Delhi: Mc Millan Business Books.
4. Manjunath, N. (2008). *Entrepreneurship & Management*. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- *Entrepreneurial Development*- S Chand and Sons
6. Desai, Vasant- *Small Scale Business and Entrepreneurship*- Himalaya Publications
7. AP Padnekar, *Entrepreneurship*, *Himalaya Publishing House, Mumbai*.
8. Rao, V S P- *Business, Entrepreneurship and Management*- Vikas Publishing House
9. Pandya, Rameswary- . *Skill Development and Entrepreneurship in India*, New Century Publications

## **SEMESTER 5**

### **Core Course : COST ACCOUNTING- I**

**Instructional Hours: 108**

**Credit: 4**

*Objectives: To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.*

#### **Module I**

**Introduction to Cost Accounting**- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost **(18 Hours)**

#### **Module II**

**Accounting and Control of Material Cost-** Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average-  
(25 Hours)

### **Module III**

**Accounting and Control of Labour Cost-** Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover.  
(20 Hours)

### **Module IV**

**Accounting for Overhead-**Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution SummaryAbsorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) (25 Hours)

### **Module V**

**Preparation of Cost Sheet-** Cost sheet- Objectives- preparation- Tender and Quotation-Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account  
(20 Hours)

### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
3. Maheswari, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M. N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. J Madegowda, Advanced Cost accounting, *Himalaya Publishing House, Mumbai* 6. Shukla, M.C., and Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

## **Core Course 15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS**

**Instructional Hours: 90**

**Credit: 4**

## **Module I ( 18 Hours)**

**Unit 1 : Multidisciplinary nature of environmental studies (2 Hours)** Definition, scope and importance -need for public awareness.

### **Unit 2 : Natural Resources :**

Renewable and non-renewable resources : Natural resources and associated problems.

**Forest resources** : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. **-Water resources** : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources** : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources**: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles.

( 10 Hours)

### **Unit 3: Ecosystems**

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem

( 6 Hours)

## **Module II ( 26 hours)**

### **Unit 1: Biodiversity and its conservation**

- Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hotspots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India

( 8 Hours)

### **Unit 2: Environmental Pollution**

Definition, Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

(8 Hours)

### **Unit 3: Social Issues and the Environment**

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions, -Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air ( Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

(10 Hours)

### **Module – III ( 15 Hours)**

**Recent developments-** Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenges- Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope

(15 Hours)

### **Module – IV (13 Hours)**

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services

(13 Hours)

### **Module – V (18 Hours)**

**Unit 1- Human Rights**– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

**Unit-2 Human Rights and United Nations** – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

**Human Rights in India** – Fundamental rights and Indian Constitution, Rights for children and Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

women,

**Unit-3 Environment and Human Rights** - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

**Conservation of natural resources and human rights:** Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18 Hours)

### **Assignment may include Field study involving**

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
- Study of simple ecosystem-pond, river, hill slopes, etc

### ***Suggested Readings***

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001  
Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. Dc A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)
17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
18. (M) Magazine (R) Reference (TB) Textbook
19. Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
21. Law Relating to Human Rights, Asia Law House,2001.
22. Shireesh Pal Singh, Human Rights Education in 21<sup>st</sup> Century, Discovery Publishing House Pvt.Ltd, New Delhi,
23. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.

24. Sudhir Kapoor, Human Rights in 21<sup>st</sup> Century, Mangal Deep Publications, Jaipur, 2001.
25. United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.
26. Monica Loss, Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
27. Robert Dahlstrom- Green Marketing: Theory, Practice and Strategies, Cengage Learning India Private Limited
28. A N Sarkar, Green Banking, Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
30. M Sarngadharan and G Raju, Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

## **Core Course 16: FINANCIAL MANAGEMENT**

**Instructional Hours: 90**

**Credit: 4**

### ***Objectives:***

*To familiarise the students with the functional areas and principles of financial management.*

### **Module I**

**Introduction**-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager-Financial

Management and other Disciplines- Concept of Time value of money- Discounting and compounding  
**(15 Hours)**

### **Module II**

**Financing Decision** - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning- Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (*Capital Structure theories excluded*)

**(30 Hours)**

### **Module III**

**Investment Decision**- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow

techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

**(20 Hours)**



#### **Module IV**

**Management of Working Capital** - Meaning–Definition – Importance–Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital–Estimation of Working Capital Requirements- Methods  
**(15 Hours)**

#### **Module V**

**Dividend Decision**- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Payout Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (*Dividend theories excluded*)  
**(10 Hours)**

#### ***Suggested Readings***

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management- United Publishers
7. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut.

## **SEMESTER 6**

### **Core Course 17: COST ACCOUNTING- II**

**Instructional Hours: 108**

**Credit: 4**

**Objectives: 1** To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

#### **Module I**

**Specific Order Costing**- Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

**(20 Hours)**

#### **Module II**

**Operating Costing-** Definition- Transport costing- Canteen costing- Hospital costing

**(15 Hours)**

### **Module III**

**Process Costing-** Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products

**(24 Hours)**

### **Module IV**

**Marginal Costing and Break Even Analysis-** Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

**(25 Hours)**

### **Module V**

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

**(24 Hours)**

### ***Suggested Readings***

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary,S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

## **Core Course 19: ADVERTISEMENT AND SALES MANAGEMENT**

**Instructional Hours: 72**

**Credit: 3**

**OBJECTIVE-** *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

### **MODULE-1**

**Introduction :** Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process-

Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- Advertisement campaign - Social, economical and legal aspects of advertisement- Ethics in advertisement-meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children-product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India (18 Hours)

## MODULE-2

**Advertisement appeal and media-** Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copy writer- Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing- (18 Hours)

## MODULE-3

**Advertising research-**Need for advertisement research- Measuring the effectiveness of advertising-Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness- DAGMAR model (10 Hours)

## MODULE-4

**Sales promotion-**Promotion mix- Components- Sales promotion-Concept- Definition-ScopeObjectives-Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies-Differences between advertisement and sales promotion—Advantages and drawbacks of sales promotion-Sales promotion budget and its preparation-Sales promotion campaign-Evaluation of sales promotion strategies (18 Hours)

## MODULE-5

**Personal selling-**Nature and importance-Essential elements of personal selling- Process-Principles of personal selling- Types of sales persons-Sales force management-Designing and managing the sales force- Evaluating sales force (8 Hours)

### *Suggested Readings*

1. Wells, Moriarty & Burnett, *Advertising, Principles & Practice*, Pearson Education
2. Kenneth Clow. Donald Baack, *Integrated Advertisements, Promotion and Marketing communication*, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, *Advertising & Sales Promotion*, Excel Books, New Delhi,
4. Manendra Mohan - *Advertising Management – Concepts and Cases*, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - *Advertising Management - Himalaya Publishing House*
6. S.A. Chunawalla - *Promotion Management Himalaya Publishing House*

7. C.L. Tyagi, Arun Kumar- *Advertising Management- Atlantic Publishers and Distributors*

## **Core Course 19: AUDITING AND ASSURANCE**

**Instructional Hours – 90**

**Credits: 4**

### **objectives:**

1. *To familiarize the students with the principles and procedure of auditing.*
2. *To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.*

### **Module I**

**Introduction**-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor:

Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India

**(17 Hours)**

### **Module II**

**Audit Engagement, Documentation and Evidence** – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation,

Analytical review techniques, Representation by management.

**(15 Hours)**

### **Module III**

**Internal Control** –Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

**(25 Hours)**

### **Module IV**

**Audit of Limited Companies** –(based on Companies Act 2013) Company Auditor- Qualifications- Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.

**(15 Hours)**

## Module V

**Special Audits and Investigation** – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation- Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

**(18 Hours)**

### *Suggested Readings*

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, *S.Chand & Company Ltd, New Delhi.*
2. Arun Jha, *Auditing* – University Edition, *Taxman Publications*
3. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, Mumbai*
4. Sharma, T. R., *Auditing Sahitya Bhawan Publication Agra.*
5. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, New Delhi.* 6. ICAI Study material for IPCC and Final

## **Core Course 20 : MANAGEMENT ACCOUNTING**

**Instructional Hours: 90**

**Credit: 4**

*Objective: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.*

### **Module I**

**Introduction to Management Accounting** – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting **( 10 Hours)**

### **Module II**

**Financial Statement Analysis** - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis. **(15 Hours)**

### **Module III**

**Ratio Analysis** –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. **(25 Hours)**

#### **Module IV**

**Fund flow Analysis** – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement. **(20 Hours)**

#### **Module V**

**Cash Flow Statement** – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method **(20 Hours)**

#### ***Suggested Readings:***

1. Manmohan & Goyal, S.N., Management Accounting, *Sahithya Bhawan Publication, New Delhi.*
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann Applied Services, New Delhi.*
3. J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*
4. Arora, M. N., Cost Accounting and Management Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
- 6 Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, *New Century Publications.*
7. Pillai R S N and Bagavathi- *Management Accounting- S Chand & Company* 8. Management Accountant (Journal), *Institute of Cost Accountants of India, Kolkata.*

## Optional Courses- TRAVEL & TOURISM

### SEMESTER III

#### Optional Core I: FUNDAMENTALS OF TOURISM

**Instructional Hours-90**

**Credit-4**

*Objectives- To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy*

#### MODULE-I

**Introduction to Tourism Industry-** Meaning and Definition of Tourism- Nature and Scope- Historical Perspective of Tourism Industry in India- Growth of Indian Tourism- Ministry of Tourism (GOI)-Aims and Functions. **(15 Hours)**

#### MODULE-II

**Types of Tourism-** Pilgrimage- Cultural-Folklore-Farm-Eco-Business- Adventure Rural- Cuisine-Monsoon- Community-Based Tourism- Sports Tourism- Health Tourism- Responsible Tourism -Main Characteristics and Activities Involved. **(15 Hours)**

#### MODULE-III

**Tourism Products-** Meaning And Concept- Components- Art and Architecture -Archaeological Sites-Monuments- Forts and Palaces Museums-Traditions and Festivals- Nature-Based Tourism- Wild-Life Sanctuaries-National Parks- Hill-Resorts- Desert Safari- Indian Beaches And Backwaters- Indian Folk-Culture-Customs- and Costumes. **(20 Hours)**

#### MODULE-IV

**Tourism Planning and Development-**General concepts of Planning- Major Types of Planning-Need for Tourism Planning-Different Types of Tourism Planning-Ten Main Steps or Phases in the Planning Process-Sustainability and Sustainable Tourism Development

**(20 Hours) MODULE-V**

**Impact of Tourism:** - Meaning, Positive and Negative Impacts of Tourism: - Social, Cultural, Economic and Environmental. Tourism Economic Multiplier- Employment Multiplier- The WTO Conference- The Manila Declaration **(20 Hours) Suggested**

#### **Readings**

1. Bhatya, A.K., Tourism Development Principles and Practices, *Kalyani publishers West Bengal.*
2. Kamra, K.K., & Mohinder Chand Basics of Tourism, *Sterling Publication, New Delhi.* 3. Ratandeep Singh, Dynamics of Modern Tourism –*Kanishka Publication New Delhi*
4. Tewari, S.P., Tourism Dimensions, *Atma Ram and Sons Publication New Delhi.*
5. Sinha, P.C., Tourism Impact Assessment, *Anmol Publications Pvt. Ltd. New Delhi.*

## SEMESTER - IV

### Optional Core II: TRAVEL AND TOURISM INFRASTRUCTURE

**Instructional Hours: 90**

**Credit-4**

*Objective-* To introduce the role of travel and infrastructure in the development of tourism industry.

#### MODULE-I

Tourism Infrastructure - Meaning and Scope of Tourism Infrastructure- Transport- Roads and Canals- Building for Residential Accommodation- Recreation Centres- Amusement Parks- Relationship between Tourism Infrastructure and the Arrival of the International Tourists - Role of Government in Improving and Preserving Tourism Infrastructure- National Policy of the Government for Promoting Infrastructural Facilities. **(20 Hours)**

#### MODULE-II

Historical Growth and Development of Travel Agency and Tour Operation Business - Travel Agency- Meaning- Definition- Importance- Types of Travel Agency- Functions of Travel Agency -Tour Operators-Features of Tour- Operators-Types of Tour Operators - Functions of Tour Operators - Role of Tour Operators and Travel Agencies in the Growth of Tourism Industry. **(15 Hours)**

#### MODULE-III

Setting up of Travel Agency and Tour Operation Business - Travel Agency and Tour Operation Business- Approval Formalities-Setting Procedure and Process- Ministry of Tourism, Govt. of India and IATA Guidelines - Revenue Sources of Travel Agency and Tour Operation - Financial Incentives Available for Travel Agency and Tour Operator in India **(20 Hours)**

#### MODULE-IV

Tourism Demand - Concept of Demand and Supply in Tourism - Unique Features of Tourist Demand - Determinants of Demand for Tourism- Measuring Demand for Tourism - Importance of Measurement of Demand- Tourist Statistics-Volume Statistics- Value (Expenditure) Statistics-Visitor Profile (Characteristics) Statistics. **(15 Hours)**

#### MODULE-V

Travel Formalities and Regulations-Concept- Meaning and Scope- Issues of Passports- Visa- Foreign Exchange- Customs and Immigrations- Air Cargo Documentation- Domestic and International Rate- Departure and Arrival Formalities- Nature of Cargo- Security of Cargo and its Clearance- Information Technology and Travel Formalities. **(20 Hours)**



***Suggested Readings:***

1. Jagmohan Negi, Travel Agency and Tourism Operations and Concepts and Principles, *Kanishka Publishers*.
2. Sinha, P.C., Encyclopedia of Tourism Management, *Anmol Publications*.
3. Sunetra Roday, Archana Biwal & Vandana Joshi, Tourism Operations and Management *Oxford University Press*.
4. Manjula Chaudhary, Tourism Marketing, *Oxford University Press*. 5. Jha, S.M, Services Marketing, *Himalaya Publishing House*

## **SEMESTER V**

### **Optional Core III: HOSPITALITY MANAGEMENT**

**Instructional Hours: 90**

**Credit: 4**

***Objective-*** To Understand the Essentials of Hospitality Management for Taking up Hospitality Business.

#### **Module I**

Introduction to Hospitality Management- Concept of Hospitality-Meaning-Definition and Nature of Hospitality- Hospitality in the Cultural Settings of India- Inducting Management in Hospitality Industry- Historical Perspective of Hospitality Management- Objectives of Hospitality Management- Prerequisites of Hospitality Management- Hospitality Management in the Indian Scenario.

**(10 Hours)**

#### **Module II**

Organization and Function of Hotel Industry-Hotel Industry - Concept- Meaning and Scope- Functional Departments of Hotel Industry- Functions of Front Office-Management of Front Office-House-Keeping functions-Nature and Dimensions- Food and Beverages- Managements of Food Services- Restaurant Infrastructure and Management- Food Production Infrastructure- Supporting Services- Purchase- Storage and Sales **(15 Hours)**

#### **Module III**

Accommodation Marketing- Role of Accommodation in Tourism- Types of Accommodation- Grouping and Categorization of Hotels- Registration Forms of Hotel Ownership- Pricing Strategies of Hotels- Price-offs as Sweep Takers in the Competitive Economy- Promotion of Hotel Accommodation- Domestic and Overseas Promotion- Emerging Trends in Promotion of Hotel Accommodation - Public Relation and Hotel Industry. **(25 Hours)**

#### **Module IV**

Managerial Issues in Hospitality Management.-Concept of Managerial Issues Ethical, Cultural and Social Issues- Threats and Challenges of Managing Hotel-Human Resources Management of Hotels Interface between Travel Agencies and Hotelier's- Catering - Types - Railways - Airways - Role of Private and Public Agencies in Catering for Tours. **(20 Hours) Module V**

Emerging Trends in Hospitality Management- Changing Scenario of the Hospitality Industry-Ecofriendly Accommodation-Heritage Accommodation - Seasonality and Promoting Domestic Market for Hotel Industry- Multi-Purpose Accommodation- Seminar- Conference- Business Meet- Independent Guest Houses- Private Agencies in Guest House Accommodation- Government and Hotel Industry- Fiscal and Non-Fiscal Incentives- Challenges of Hospitality Industry in India **(20 Hours)**

***Suggested Readings:***

1. John, R., Warker, Introduction of Hospitality, *PHI, New Delhi.*
2. Zeithaml, V.A., Service Marketing, *McGraw Hill, London*
3. Gray & Ligouri, Hotel and Motel Management and Operations, *PHI, New Delhi*
4. Andrews, Hotel Front Office Training Manual, *Tata McGraw Hill, Mumbai*
5. Negi, Hotels for Tourism Development, *S.Chand, New Delhi.*

## **SEMESTER VI**

### **Optional Core IV: TOURISM AND CULTURAL HERITAGE OF INDIA**

**Instructional Hours-90**

**Credit-4**

**Objective-** *To provide the students an insight of the relevance of Indian culture and heritage for the development of tourism industry.*

#### **Module I**

Introduction to the Indian Culture - Definition of Culture- Heritage and Civilization- Culture and its Determinants- Culture Society and History- Political Structure and their Impact on Culture- Outside Influences and Culture- Cultural Awareness and History- Indian Culture-Perspectives for Tourism.

**(15 Hours)**

#### **Module II**

Historical Evolution- Harappan Period- Vedic Civilization- Early Vedic Period- Later Vedic Period-Post Vedic Period – Social and Structural Change- Family-Lineage and Caste- Buddhist Epoch- Gupta Period- Post Gupta Period – Medieval Period – Changes in Hindu and Muslim Caste-Colonial Period-Post Colonial Period- Contemporary Period.

**(15 Hours)**

#### **Module III**

Conservation of Culture-Culture of Tourism Versus Tourism of Culture- Conservation and Significance- Conservation of Natural Heritage-Conservation of Historical Heritage- Archaeological Sites and Monuments- World Heritage List- Main Problems of Conservations of Monuments- Organization of Enterprise- Conservation and Preservation of the Artistic and Cultural Heritage- Tourism and Culture the Views in Indian

Context.

**(20 Hours)**

**Module IV**

Features of Indian Culture-Assimilation-Unity in Diversity-Patriarchy and Women- Syncretic Tradition- Religious Tolerance-Cultural Tolerance of Elite and Masses- Contribution of Mughals to the Indian Culture – Art and Architecture Under Mughals- The British – Birth of Indian Nationalism– Factors favouring Growth of Nationalism– Independent India. **(20 Hours)**

**Module-V**

Emergence of Political Struggle for Responsible Govt. (Kerala) - Anti Colonial Movement- Modern Kerala's Political and Cultural Changes - Educational Progress and Trends in Kerala Tourism

**(20 Hours)**

***Suggested Readings***

1. Jha, D.N., Ancient India – An introductory out line ,*Rupa & Co. New Delhi*
2. Pandey, A.B., *The Medieval India (Mughal period), Vol.II*
3. Kosambi, D.D., Culture and Civilization of Ancient India in Historical Outline
4. Sharma, R.S., Aspects of Ancient Indian Political Ideas and Institutions- 1959, *Delhi*. 5. Sharma,R.S., Indian Society, Historical Probing,