FACULTY OF COMMERCE

Scheme and syllabus for the Career Related First Degree Programme in Commerce & Tourism and Travel Management

Under the Choice Based Credit and Semester System (CBCSS)

[Schedule 2 (a)] (To be introduced from 2014 admissions)

The Career Related First Degree Programme in Commerce & Tourism and Travel Management is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

Eligibility for admission

Eligibility for admissions and reservation of seats for the Career Related First Degree Programme in Commerce & Tourism and Travel Management shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the Career Related First Degree Programme in Commerce Tourism and Travel Management unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

Registration - Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

Duration - The normal duration of the Career Related First Degree Programme in Commerce Tourism and Travel Management shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June- October) commences in June and Even Semester (November - March) commences in November every year.

Programme Structure

The Career Related First Degree Programme in Commerce & Tourism and Travel Management shall include:

1. Language courses
2. Foundation courses
3. Core courses
4. Vocational Courses
5. Complementary courses
6. Open Courses
7. Project

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following
additional languages offered in the college: Malayalam, Hindi, Tamil, French, German, Russian, and Arabic.

Foundation courses include 2 courses which are compulsory basic courses. Foundation course one aimed at providing general education on Environmental Studies and foundation course two aimed at providing basic education on informatics and cyber laws.

Core courses include 12 compulsory courses in the major subject, Vocational courses include 10 compulsory courses in Vocational subject and complementary courses include 4 courses in the allied subjects.

There shall be two open courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5th semester is a non-major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the Department of Commerce.

All students are to carry out a project work either individually or in a group of not more than 5 under the supervision of a teacher. The project work may commence in the 5th semester.

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, Vocational courses, complementary courses (as the case may be), project and open/elective courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/extension activities. The minimum credits required for different courses are given below:

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General Structure for the Career Related First Degree Programme in Commerce & Tourism and Travel Management

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The programme structure showing the details of the courses offered is given below.
## CAREER RELATED FIRST DEGREE PROGRAMME IN COMMERCE & TOURISM AND TRAVEL MANAGEMENT

### PROGRAMME STRUCTURE

### SEMESTER – I

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<th>Instructional Hours per week</th>
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**Grand Total (SI+SII+SHII+SIV+SV+SVI)**: 120
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<td>TT 1551.2</td>
<td>Principles of Management</td>
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<td>TT 1551.3</td>
<td>Capital Market Operations</td>
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<td>VI</td>
<td>TT 1661.6</td>
<td>Marketing Management</td>
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<td>TT 1661.8</td>
<td>Front Office Management</td>
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<td>TT 1661.7</td>
<td>Management of Foreign Trade</td>
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Notes:

1. The open course offered in the fifth semester is an elective course for students from the disciplines other than Commerce. He/She can choose any one among the courses offered in that group as part of his/her course of study.

2. The open course offered in the sixth semester is an elective course for students from the commerce department and each student has to choose any one among the courses offered in that group as part of his/her course of study.

   All courses included under foundation courses, core courses, Vocational courses and open courses shall be handled by teachers in Commerce. The Complementary Course (Social Psychology) shall be handled by the teachers in psychology.

   A visit of tourism destinations for not less than five days forms part of the course of study for regular students during 5th/6th semester. After the completion of the study tour, each student is required to submit Tour Report and the same should be kept in the college.

   On the Job Training Programme for a minimum of 30 days during 5th/6th semester is required for the successful completion of the programme. The students will have to submit the report to the department after completion of their job training and the same is to be kept in the college.

   **Social Service/ Extension activities**

   Students are to participate in Extension/ NSS/ NCC or other specified social service, sports, literary and cultural activities during 3rd/4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.
Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

Attendance

The minimum number of hours of lectures, seminars or practical’s which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75 per cent of the total number of lectures, seminars or practical sessions.

Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be: Attendance – 5, assignment / seminar – 5 and test paper -10. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

<table>
<thead>
<tr>
<th>Attendance</th>
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<tr>
<td>less than 51%</td>
<td>0 mark</td>
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<td>51% - 60%</td>
<td>1 mark</td>
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<td>81% - 90%</td>
<td>4 marks</td>
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<tr>
<td>91% and above</td>
<td>5 marks</td>
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Assignments/ Seminars

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

Tests

For each course there shall be at least one class test during a semester.
Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

**End Semester Evaluation (ESE)**

End Semester Examination of all the courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours.

**Evaluation of Project**

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva-voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the problem and significance of the study - 10
(ii) Objectives of the study - 5
(iii) Review of literature - 5
(iv) Methodology - 15
(v) Analysis and interpretation - 15
(vi) Presentation of the report - 10
(vii) Findings and suggestions - 10
(viii) Bibliography - 5
(ix) Viva-voce - 25

**Promotion to Higher Semesters**

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.
SEMESTER – I

Foundation Course I: TT 1121- ENVIRONMENTAL STUDIES

No. of instructional hours per week: 4
No. of Credits: 2

Aim of the course: To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

Course objectives:
1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection

Module I: Environmental studies – meaning – scope – importance (4hrs)


Note: All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

Books recommended
Kiran B. Chokkas and others. Understanding Environment, Sage Publications New Delhi.
Aru mugam N. and Kumaresan V. Environmental Studies, Saras Publications, Kanyakumari.
Core Course I: TT 1141 – METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of institutional hours per week : 4
No of credits : 3

Aim of the course : To provide the methodology for pursing the teaching learning process with a perspective of higher learning in business education.

Course objective:
1. To understand business and its role in society.
2. To understand entrepreneurship and its heuristics
3. To comprehend the business environment
4. To enable the students to undertake business activities
5. To provide a holistic, comprehensive and integrated perspective to business education

Module 1
Economic system and business- meaning of economic system- its functioning – different economic systems and their features- capitalism, socialism, communalism, mixed economies- division of labour- innovation- flow of goods and services, circular flow of income- different forms of business organizations- individual and organized business –family and corporate business. Business for profit, business not for profit and business for non- profit. Business entities – individual, partnerships, co- operatives, trusts , undivided families, joint stock companies- private- public, joint ventures and MNCs etc –(basic concepts only) (13 hrs)

Module 2

Module 3
Establishing business- steps in establishing a business- environmental analysis- legal , physical, financial, social, economic, technical etc- idea generation- procedures and formalities- commencement of business – entrepreneur- individual, group entrepreneurs- intrapreneur-entrepreneurship. Mobilisation of financial resources for business – sources of funds- savings- factors affecting savings- loans and advances- equity and preference shares retained earnings and debt etc- market for raising finance- money market and capital market- lending institutions- banks and non- banking institutions- payment to government – taxes, direct and indirect – state and national levels (a brief study only) (20 hrs)

Module 4
Trained man power for quality enhancement- role of trained manpower for quality at individual , family, organizational and national level- quality of life and quality of work life- the role of human resources management problems in small , medium and large organizations – use of technology in organization- (a brief study only) (13 hrs)
Module 5

Learning business information – Meaning of information – business information – methods and techniques of collecting and learning business information – observation, reading techniques – listening to lectures, note-taking – seminars and workshops – student seminars – individual and team presentations – conferences and symposiums – field studies – case studies and project reports etc. (a brief study only) (13 hrs)

Books recommended
2. Peter F. Drucker. Management- Task, Responsibilities, practices Allied publishers Pvt Ltd, Mumbai
4. N.D Kapoor Business Law Sulthan Chand & Sons
5. Francis Cherunilam Business Environment Text and Cases Himalaya Publishers
7. P Suba Rao Essentials of HRM Himalaya publishers
Vocational Course I: TT 1171 - PRINCIPLES OF TOURISM

No. of instructional hours per week: 3  
No. of credits: 3  
Aim of the course: To give knowledge about the development and impact of tourism industry.  
Course Objectives:  
1. To introduce the basic concepts of tourism.  
2. To give an insight into the various impacts of tourism.

Module I  

Module II  
Historical Development: Development of spas – the Grand tour, annual holiday – organized travel – seaside resorts. (10 hrs)

Module III  
Transport system: Development – surface transport, water transport, air transport, emergence of jet, high speed trains, luxury coaches, car rental, and tourism train – mass tourism. (10 hrs)

Module IV  
Consumer behavior: Tourism motivation, tourist behavior, individual perception, early factors, travel motivation, modern tourism and motivation. (12 hrs)

Module V  
Impact of tourism – Economic significance, foreign exchange earnings, regional development – socio-cultural impacts, environmental impacts- sustainable development of tourism. (10 hrs)

Books recommended:  
SEMESTER - II

Foundation Course II: TT 1221-INFORMATICS AND CYBER LAWS

No. of instructional hours per week: 4  No. of credits: 3

Aim of the course: To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilise the digital knowledge resources for business studies.

Course objectives:
1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

Module I: Overview of Informatics - meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics (12hrs)

Module II: Knowledge Skills for Higher Education - Data, information and knowledge, knowledge management, Internet access methods – Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. (15hrs)

Module III: Social Informatics - IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues (18hrs)


Books Recommended:
2. Rajaraman, Introduction to information Technology, PHI, New Delhi.
7. IT Act 2000,
8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective
Core Course II: TT 1241- FINANCIAL ACCOUNTING

No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To impart Knowledge and understanding of the principles and concepts of financial accounting and develop the skill required for the preparation of financial statements.

Course Objectives:
1. To familiarize the students with the principles of accounting.
2. To equip the students to prepare the final accounts of special business areas.

Module I
Accounting Principles: Concepts and Conventions- Indian Accounting Standards- International Accounting Standards- Procedure for setting various Accounting Standards-(basic concepts only) - Final Accounts of sole trader (with advanced adjustments) (17hrs)

Module II
Sectional and Self Balancing Ledgers: Introduction- The Three Ledgers- Sectional Ledgers- Total Debtors Account- Total Creditors Account- Self Balancing Ledgers- Scheme of entries- Transfers from one ledger to another ledger- contra balances in ledgers. Distinction between Self balancing and Sectional balancing system- Advantages and disadvantages of Sectional and Self balancing Ledgers. (18hrs)

Module III
Accounts from incomplete records – meaning – defects – distinction between single entry and double entry system – ascertainment of profit or loss- Statement of Affairs method and conversion method – calculation of missing figures – preparation of final accounts. (17hrs)

Module IV
Accounts of Non- Profit Organizations – features – Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance sheet. (16hrs)

Module V

Books Recommended:
Vocational Course II: TT 1271- FUNDAMENTALS OF TOURISM BUSINESS

No. of instructional hours per week: 3

No. of credits: 3

Aim of the course: To familiarize the students with the tourism phenomenon and its diversities.

Course Objectives:
1. To introduce the different aspects pertaining to the growth of tourism in India.
2. To introduce the different organizations involved in tourism.
3. Futuristic trends of tourism.

Module I
Tourism Phenomenon- Definition and concepts, importance, component forms and types-silk route, pilgrimage – transition to modern tourism. (12 hrs)

Module II
Tourism growth – Influencing factors – concepts of domestic and international tourism and recent trends. (10 hrs)

Module III
Tourism organizations – Travel & tourism organizations in the national and international level -WTO, IATA, PATA, IATO, ICAO, UFTAA, AI, TAAI, DOT. (12 hrs)

Module IV
Economics of tourism- concepts of multiplier and trickledown effect – futuristic trends and new terminologies (10 hrs)

Module V
Eco tourism: Definition-Principles of eco-tourism-Eco-tourism policy and Planning (10 hrs)

Books recommended:
SEMESTER - III
Core Course III: TT 1341 - Functional Application of Management

No. of instructional hours per week: 4
No. of credits: 3

Aim of the Course: To give an understanding on the functional application of management
Course objectives: To familiarise the students with various aspects of organizational management.


Module 3: Operations management- Meaning , scope, production function in an organisation- Routing, scheduling and despatching, Material Management, Safety consideration and environmental aspects. (15 Hrs)

Module 4: Marketing Management –Marketing-Meaning, Definition, Concept , Importance, Marketing and selling. Marketing management - importance – major problems of marketing in India- Marketing mix ,Product, price, place and promotion. (15 Hrs)


Books recommended:
Core Course IV: TT 1342 - ADVANCED FINANCIAL ACCOUNTING

No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To equip the students with the preparation of financial accounts of different forms of business organisation.

Course objectives:
1. To enable the students to prepare the accounts of partnership firms in various situations.
2. To familiarize the students with the system of accounting for corporates.

Module I
Partnership Accounts: Introduction- features – fixed and fluctuating capitals – Admission, retirement and death of partners (theory only)

Module II
Dissolution of Partnership Firms – preparation of realization and capital accounts- insolvency of partners- application of decision in Garner vs Murray- insolvency of all partners

Module III
Final Accounts of Companies – Company’s statutory records-preparation of final accounts- forms and contents of balance sheet, profit and loss account (vertical form)

Module IV
Amalgamation and Absorption - Accounting for amalgamation of companies – meaning – types – merits and demerits of amalgamation – determination of purchase consideration: Lump sum, Net worth and Net Payment methods – Accounting in the books of purchasing and vendor company- post amalgamation Balance Sheet – Accounting for absorption

Module V
External and Internal reconstruction – meaning- accounting for external and internal reconstruction- preparation of new balance sheet

Books Recommended:
Vocational Course III: TT 1371 - TOURISM MARKETING

No. of instructional hours per week: 4

No. of credits: 4

Aim of the Course: To give knowledge about the various concepts of marketing and tourism marketing.

Course Objectives:
1. To introduce tourism products
2. To explain the various marketing strategies.
3. Role of media in marketing.

Module I
Concepts – Marketing – Tourism Marketing- characteristics, classification and nature of services and tourism products (12 hrs)

Module II
Tourism markets – International and domestic market- segmentation- necessity, requirements and variables - market planning and marketing strategies for service firms. (15 hrs)

Module III
Marketing Strategies – Strategies adopted by tour operator, Travel agencies and the accommodation sector. Marketing Mix – tourism fairs and travel markets. Interactive and relationship marketing (15 hrs)

Module IV

Module V
Role of Media: Meaning and kinds – media terms- writing for tourism products including destinations and themes –cuisine – promotion – tourism literature and video scripts and steps in preparing brochures, postures, advertisement (15 hrs)

Books recommended:
2. McCarthy D.K.J. Basic Marketing – A Management approach
5. Wahab. S.Grampter, L & Reth Fibbs: Tourism Marketing and Management Handbook,
Vocational Course IV: TT 1372 - TOURISM PRODUCTS OF INDIA

No. of instructional hours per week: 4
No. of credits: 3
Aim of the course: To impart knowledge about the different tourism products of India.
Course Objectives:
1. To give a description about the natural products and manmade products
2. To give an insight into the natural resources of India.

Module I
Culture and art: Definition, concept, characteristics, Heritage Sites of India - types of museums, important museums in India and their characteristics, importance of art galleries. (12 hrs)

Module II
Indian Culture: Performing Arts of India, audio and its peculiarities, Ritual arts, performing of dances – classical and folk- importance of music- classification – types of musical instruments. (15 hrs)

Module III
Cultural Festivals: Fairs and festivals – concepts, importance and their influence in tourism. Seasonal festivals and fairs – boat race, mango, flower, tea, desert, kite festivals, elephant festivals, religious festivals, tribal festivals. (15 hrs)

Module IV
Ecology of India : Physical features, forest wealth, floral plants, Fauna – insects , reptiles and various species of mammals and birds of India – National parks and sanctuaries as tourism products, seasonality and climates. (15 hrs)

Module V
Natural Products: Adventure tourism – aerial adventure sports – parachuting, sky diving, hang gliding, Para sailing, bungee jumping – water adventure sports – white water rafting, white water kayaking, canoeing, water skiing, wind surfing, - land based – mountaineering, trekking, skiing, helisking – hill stations of India,- beaches – beach tourism and island tourism. (15 hrs)

Books recommended:
1. Harley J.C. The art and architecture of India subcontinent.
SEMESTER – IV
Core Course V: TT 1441 - BUSINESS COMMUNICATION AND OFFICE MANAGEMENT

No. of instructional hours per week: 4 No. of credits: 3

Aim of the course: To explore the talents in business communication and enable the students to understand the appointment and role of a Company Secretary in business.

Course objectives:
1. To develop communication skills among students relevant to various business situations
2. To impart knowledge on the management of Modern Offices.

Module I: Communication – meaning-definition-features-objectives-process-classification-principles of effective communication-communication skills – importance of communication in management-types of communication-barriers to communication-communication network. (12hrs)


Module V: Record Keeping and Management -meaning - definition - scope of record management- principles of record keeping - Filing: meaning- definition -different types of filing system. Indexing: meaning, definition - different types of indexing. (15hrs)

Note: Oral and written communication exercises to be pursued in the learning process.

Books Recommended:
Core Course VI TT 1442 BANKING THEORY AND PRACTICE

Number of instructional hours: 4/Week

Number of Credits: 3

Aim of the course: To expose the students to the changing scenario of Indian banking.

Course objectives:
1. To provide basic knowledge of the theory and practices of banking.
2. To familiarize the students with the changing scenario of Indian Banking.


Module V: Retail Banking: - Products and services - Housing loans – Vehicle loans – Personal loans – Education loans – farm loans – Banking sector reforms- Capital adequacy norms – NPA- Management of NPA.

Books Recommended:
6. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
Vocational Course V: TT 1471 - TOURISM MANAGEMENT

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To give an idea about the basic concepts of tourism management.

Course objectives:
1. To give an insight into the various methods of measuring tourism demand.
2. To describe the characteristics of tourism industry, its products etc.

Module I

Concept of tourism: Definitions – tourism – tourist, visitor, excursionist, conducted tour, foreign tourist, and domestic tourist - charter flights (12 hrs)

Module II

Demand measurement: Tourism demand- importance and problems of tourism measurement- tourist statistics – volume, value and characteristics – how to measure tourism demand- determinants of tourism demand- indicators of tourism demand. (15 hrs)

Module III


Module IV

Accommodation: Types of accommodation – primary and supplementary accommodation – types of meal plans – types of rooms – star hotels – new accommodation types – condominium, time sharing, camping ground and home Stay. (15 hrs)

Module V

Impact of tourism: Benefits – social, cultural, economic, environment, multiplier effect, tourist multiplier, Negative impacts – social, cultural, economic and environment. (15 hrs)

Books recommended:

3. Romila Chawla. Ecotourism Planning and Management, India,
Vocational Course VI: TT 1472 - HOSPITALITY MANAGEMENT

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To impart knowledge about the organization and management of hospitality industry.

Course objectives:
1. To familiarize the students with various types of accommodation.
2. To familiarize students with various business activities in the accommodation segment.

Module I
Introduction to Hospitality industry – Emergence of the hotel – definition – international resorts- commercial, residential, floating, capsule and airport accommodation.– motel, youth hostels, bed and breakfast establishments, holiday villages – gradation, International Hotel Association. (12 hrs)

Module II

Module III
The Guest and the hotel: Accommodation – refusal of permission, F&B, safety of guest, responsibility of guest property – agencies and organizations associated with hotel approval and recognition – role of Tourism Finance Corporation. (15 hrs)

Module IV

Module V
Managing Finance: Preparing cheques and receiving payments – cash payment – credit card payment – particulars in cheque etc. (15 hrs)

Books recommended:
Core Course VII: TT 1541 - ENTREPRENEURSHIP DEVELOPMENT

No of Instructional hours per week: 4  
No of credits: 3

Aim of the course: To equip the students to have a practical insight for becoming an entrepreneur.
Course objectives: To familiarize the students with the latest programs of the government authorities in promoting small and medium industries. To impart knowledge regarding how to start new ventures.


Module 2: Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)-Functions of Small Industries Development Bank of India (SIDBI)-Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board(NEDB)-Objectives of National Institute for entrepreneurship and small business development (NIESBUD)- Techno park-Functions of techno park Incentives- Importance-Classification of incentives- Subsidy- Types of Subsidy  (15 Hours)

Module 3: Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness-Causes –Remedies- Registration of SSI  (15 Hours)

Module 4: Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance.  (15 Hours)

Module 5: Project Report-Meaning-Definition-Purpose of project reports-Requirements of good report-Methods of reporting-General principles of a good reporting system-Performa of a project report-Sample project report.  (12 Hours)

Books Recommended:
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing ,Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
Core Course VIII: TT 1542 - INDIAN FINANCIAL MARKETS

No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To provide a comprehensive knowledge of the working of financial markets in India.

Course objectives:
1. To give the students an overall idea about Indian financial markets.
2. To familiarize the students with financial market operations in India.

Module I

Module II

Module III

Module IV

Module V

Note:
1. Students to prepare a chart showing movements in stock market indices (BSE, NSE) for at least two weeks and prepare a brief report on the causes for the movements. Identify the major gainers and losers in the stock market during the trading period.
2. Students to prepare a brief report on a mutual fund product as advertisement media.

Books Recommended:
1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikumar.K and Alex Mathew : Indian Financial System and Markets
Core Course IX: TT 1543 - COST ACCOUNTING

No. of instructional hours per week: 4
No. of Credits: 4

Aim of the course: To impart knowledge of cost accounting system and acquaint the students with the measures of cost control

Course objectives:
1. To familiarize the students with cost concepts.
2. To make the students learn the fundamentals of cost accounting as a separate system of accounting


Module V: Cost accounting records – Integral and non-integral systems) – preparation and presentation of cost sheets – Unit Costing- Tender - Quotations - Reconciliation of cost and financial accounts. (14hrs)

Proportion of Theory to Problem- 40:60

Takes Input from :- this course CO 1542 takes its input from the Course CO 1242 in II Semester

Gives Output to :- This course CO 1542 gives its output to the course CO 1642 at VI Semester

Books Recommended:
7. Maheswari S.N. Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
Vocational Course VII: TT 1571- MANAGEMENT OF TRAVEL AGENCY

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To develop students with the various functions and services of travel agencies and tour operators.

Course Objectives:
1. To familiarize the students with the functions of travel agencies.
2. To make the students learn the importance of tour operators.

Module I

Tour Operators: Objectives, definition. Setting up a tour operator company, product knowledge and packaging, costing tour package, business correspondence and briefings, organizing pickup, transfer and hotel check-in. (12 hrs)

Module II

Travel Agencies: Introduction and definition, requirements needed for setting up a travel agency, language, terms and abbreviations used. (15 hrs)

Module III

Operations Management: Preparing and procedures of ticketing, Travel Vouchers, finances and marketing rules for setting travel agency and tour operating company, use of information technology and automation in tourism. (15 hrs)

Module IV

Convention Promotion and Management: Convention industry, convention business, convention customers, business travelers, convention marketing (15 hrs)

Module V

Role of Indian Airlines, Indian Railways, Air India in the growth of travel agency and tour operators business and promotion of tourism in India (15 hrs)

Books recommended:
2. David H. Howal. Principles and Methods of Scheduling Reservations, National Publisher.
3. Agarwal, Surinder, Travel Agency Management, Communication India.
Vocational Course VIII: TT 1572 - TOUR OPERATION MANAGEMENT

No. of instructional hours per week: 3
No. of credits: 3

Aim of the Course: To familiarise the students with various aspects of tour operation management

Course Objectives: 1. To equip the students to prepare for work in travel operation.
                 2. To familiarise the students with the documentation procedures.

Module I
Preparing for Work in Travel Operation: Appearance of Staff, Working area, Agencies internal environment, Checklist for display areas, Health and safety at work; Stationary, Printing and office supplies, Filing system in Travel Agency: Materials for Filing Retrieving information, types of files e.g. correspondence files, Client files, Computer and Data bases, Effective communication in Travel Agency: Use of Telephone, Use of Telex & Fax, special Handling of business correspondence, Method of Taking Care of Customers. (10 hrs)

Module II
Domestic Counter: Service provided by Domestic counter: Tickets (Air & Railways), Car Hire and Surface Transport: Agencies for Domestic Car Hire/Surface Transportation: Their terms and Condition, Procedure for reservation; documents required, Billing and payment procedure, Commission Structure, Problems faced by Clients with Domestic Airlines Railways, Hotels, Car rental, Any other. (10 hrs)

Module III
International Travel Counter; Services provided by International Counter; Government rules on International Travels. Reservation procedure for International and other travel related Vouchers like MCO, PTA, PSR, etc, Procedure for lost ticket, Refund and Cancellation charges. (10 hrs)

Module IV
Places of Tourist interest in various destinations in India, Types of accommodation available, Modes of transportation and length of stay. Concept of Tour Itinerary and Preparation of sample itinerary with the timings and mode of Air/train or by surface and details of sightseeing, types of Accommodations and other services. Tour Costing: Methodology of Quotation Preparation and preparation of sample quotation for tour operation with various plans and services. (14 hrs)

Module V
Procedure for Domestic and International Hotel Reservations. Documentation related with Hotel Reservation/Configuration/Cancellation, Preparation of Hotel and Other Service Vouchers, Procedure and documents involved in informing Sub-Agents for services; Procedure of checking and passing the bills of the transport/hotels and Guide/escorts, RBI guidelines/Rules regarding the foreign exchange transactions. (10 hrs)

Books Recommended:
1. Chand, M., Travel Agency Management: An Introductory Text
2. Seth, P. N., Successful Tourism Management
3. Travel operation : South Asia Integrated Tourism Human Resource Development Programme (SAITHRDP)
4. Tour Guiding : SAITHRDP.
Open Courses *(For students from disciplines other than Commerce)*

Open Course I: TT 1551.1- FUNDAMENTALS OF FINANCIAL ACCOUNTING

No. of instructional hours per week : 3
No. of credits : 2

**Aim of the course:** To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

**Course objectives:**

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

**Module I**


**Module II**


**Module III**


**Module IV**


**Module V**

**Financial Statements** – Final accounts of sole trader – Manufacturing, Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments. (18hrs)

**Books Recommended:**

Open Course: 1 TT 1551.2 Principles of Management

No : of instructional Hrs per week: 3
No: of Credits : 2
Aim of the Course: To familiarise the students from other faculties on the framework of management.

Course objectives: To provide knowledge on the fundamentals of management principles and functions.

Module 1 - Introduction to Management
Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol’s principles of management. (10 Hrs),

Module 2- Planning
Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

Module 3- Organising
Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation, delegation and departmentation. (15 Hrs)

Module 4 - Staffing
Importance, sources of recruitment and selection, training and development. (conceptual framework only) (10 hrs)

Module 5 - Directing and Controlling
Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control. (10 Hrs)

Books recommended:
Open Course 1. TT 1551.3 CAPITAL MARKET OPERATIONS

No: of instructional Hours per week: 3  
No of Credits: 2

Aim: To create an interest among students towards stock market investment

Objective: To familiarize the students with capital market operations

1. Capital Market
   Meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) – Methods of public issue – Book building – meaning – procedure  
   (10)

2. Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditorship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning)  
   (12)

   (12)

4. Types of investors – Speculation Vs Investment – Types of speculators  
   (10)

5. Derivatives – Meaning – Forwards – Futures – Options – Put option - Call option  
   (10)

Books Recommended

SEMESTER – VI
Core course X: TT 1641-AUDITING

No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To understand the principles and practice of auditing

Course objectives:
1. To familiarise the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors.

Module 1:

Module 2:
Audit Process, Documentation and Internal Check - Preparation before audit-Audit Programme-Audit Process-Audit Note Book-Audit Working Papers-Audit Files- Internal Control- Internal Check-Duties of an auditor in connection with internal check as regards cash transactions, purchases, sales, wages and stores.

Module 3:
Vouching and Verification - Vouching - meaning and importance- Requirements of a voucher Verification-meaning-Difference between vouching and verification- general principles for verifying assets-Valuation of assets-Difference between verification and Valuation-Verification of Liabilities-General Considerations while verifying liabilities

Module 4:
Audit of Limited Companies & Liabilities of an auditor - Qualifications and Disqualifications of an Auditor-Appointment of auditor-Ceiling on number of audits- Auditors remuneration-Removal of auditor- Powers and Duties of an Auditor-Audit Report. Liabilities of an Auditor

Module 5:
Investigation - Meaning and Definition of Investigation- Distinction between investigation and auditing-Types of Investigation- Investigation on acquisition of running business- Investigation when fraud is suspected.

Books Recommended:
Core Course - XI: TT 1642- APPLIED COSTING

No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

Course objectives:
1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.

Module I - Specific Order Costing
- Contract costing – meaning – determination of profit or loss on contract – incomplete contracts – work certified and uncertified – work in progress account – cost plus contract. (16 hrs)

Module II Process Costing
- Process Accounts – Process Losses – Abnormal gain and their treatment – Joint products and By products – methods of apportioning – joint cost equivalent production units. (16hrs)

Module III. Service Costing
- Meaning - Features – Composite cost unit – Service Costing applied on transport – hospital – power house - canteen. (10hrs)

Module IV Marginal Costing

Module V
- Standard Costing

Proportion of Theory to Problem- 30:70
In put taken :- this course CO 1642 takes its input from the Course CO 1542 in vth semester
Output given: - This course CO 1642 gives its output to the course at PG level Cost Accounting for Managerial Decision Making

Books Recommended:
Core Course XII: TT 1643 - MANAGEMENT ACCOUNTING

No. of instructional hours per week: 4  No. of Credits: 4

Aim of the course: To develop professional competence and skill in applying accounting information for decision making.

Course objectives:
1. To equip the students to interpret financial statements with specific tools of management accounting.
2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.


Module V: Reporting to Management – Introduction – essentials of a good report – methods and types of reports (5hrs)

Note: Students are directed to interpret financial statements with the help of Ratios, Fund Flow Statement and Cash Flow Statement and reporting to management.

Books Recommended:
4. Kulshustia and Ramanathan : Management Accounting
8. Revi.M.Kishore : Management Accounting
Vocational Course IX: TT 1671 - MICE TOURISM

No. of instructional hours per week: 4
No. of credits: 4

Aim of the Course: To enable the students to understand the managerial and operational aspects pertaining to event and conference or Convention Management.

Objectives: 1. To familiarise the students with the different aspects of event management
2. To enable the students to understand the role of travel agency on convention management.

Module I

Event Management: Role of events for promotion of tourism, Types of Events-Cultural, festivals, religious, business etc. Need of event management, key factors for best event management. Case study of some cultural events (Ganga Mahotsava, Lucknow Mahotsava and Taj Mahotsava) (15 hrs)

Module II

Concept of MICE. Introduction of meetings, incentives, conference/conventions, and exhibitions. Definition of conference and the components of the conference market. The nature of conference markets and demand for conference facilities. The impact of conventions on local and national communities. (15 hrs)

Module III

Management of Conference at Site, Trade shows and exhibitions, principal purpose, types of shows, benefits, major participants, organisation and membership, evaluation of attendees. Convention/exhibition facilities; Benefits of conventions facilities, Inter-related venues, Project planning and development. (15 hrs)

Module IV


Module V

Role of travel Agency in the management of conferences: Hotel Convention Service Management: Human Resources Management Transportation, Group Fares, Airline Negotiation, Extra Services, Cargo Transportation. History and function of ICCA, Role of ICCA, Roles and function of ICIB. (12 hrs)

Books Recommended:
Vocational Course X: TT 1672 - TOURISM DEVELOPMENT AND REGULATIONS

No. of instructional hours per week: 3
No. of credits: 3
Aim of the course: To impart knowledge about various tourism regulations.

Course Objective:
1. To equip the students with various travel regulations.
2. To give information about various travel formalities.

Module I
Destination Development: Role of local bodies – Roads, Traffic signs and directions, sanitation and toilets, water supply, recreation, parks and parking, pollution, health hazards and medical aid, shopping centre, security, law and order problems for poor performance by local bodies.

Module II
Infrastructural Development: Aspects, Management, Bottlenecks and short comings, international standards achievement.

Module III
Manpower development needs: Role of institutions for manpower, development needs in tourism and hospitality, hotel management and catering technology institutes, Indian Institute of Tourism and Travel Management.

Module IV

Module V
Tourism regulations: Travel related documents. Inbound and outbound travel regulations, economic regulations, health regulations, currency regulations, law and order regulations, environment protection and conservation.

Books recommended:
1. Dharma Rajan & Seth. Tourism in India. New Delhi.
3. Reports of world tourism organizations.
Open Courses (For Students from the Department of Commerce)

Open Course II: TT 1661.6 - MARKETING MANAGEMENT

No. of instructional hours per week: 3
No. of credits: 2

Aim of the course: To provide knowledge of the concepts, principles, tools and techniques of marketing.

Course objectives:
1. To help the students to understand marketing concepts and its applications
2. To make the students aware of modern methods and techniques of marketing.


Books Recommended:
Open Course II: TT 1661.7 - MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week: 3
No. of credits: 2

Aim of the course: To expose the students to the overall management of foreign trade affecting International business.

Course objectives:
1. To acquaint the students with India’s foreign trade.
2. To familiarise the students with international trade and services.

Module I: Introduction to Foreign Trade – basis of foreign trade-terms of trade-balance of payments-economic development and foreign trade- India’s foreign trade in global context. (8 hrs)

Module II International Socio- Economic Environment and System– regional economic groupings- GATT, UNCATD and WTO- bilateralism vs. Multilateralism-commodity agreements and commodity markets. (10hrs)

Module III India’s Foreign Trade -role of state trading in India’s foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

Module IV: Export and Import Procedures -central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks . (14 hrs)

Module V: Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

Book Recommended:
3. Varshney R.L. India’s Foreign Trade, Kitab Mahal, Allahabad.
10. IIFT Dictionary of Shipping and Chartering terms
11. IIFT Freight Tariffs and Practices of Shipping Conferences
Open Course II: TT 1661.8 - FRONT OFFICE MANAGEMENT

No. of instructional hours per week: 3  No. of Credits: 2

Aim of the course: To develop ability to understand hotel & hospitality industry and probe the opportunity to serve as Front Office Manager.

Course Objectives:
1. To enable the students to acquire basic knowledge of lodging industry.
2. To provide knowledge about Front Office Operations.

Module I
Lodging Industry – Historical background – Introduction to hotel industry in India – Overview of accommodation industry – Modern trends that accelerate the growth of industry – Grouping hotels on the basics of size – Target market – Guest profile market segmentation – Classification of Hotels – Types of rooms – Levels of service – Ownership and affiliation – Room tariff and types of room plans. (12 hrs)

Module II

Module III
Front Office Operation

Module IV

Module V

Books Recommended: