

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:

Courses	Credits
Language courses	18
Foundation courses	5
Core courses including project	42
Vocational Courses	35
Complementary courses	16
Open courses	2
Elective Course	2

Social Service/ Extension activities	120
	=====
Social Service/ Extension activities	1

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

Sem. No.	Courses	Instructional Hours per Week	Credits	Uty. Exam Duration (Hours)	Evaluation		Total Credits
					Internal	Uty Exam	
I	Language Course I (English I)	5	3	3	20%	80%	3
	Language Course II (Addl. Language I)	5	3	3	20%	80%	3
	Foundation Course I	4	2	3	20%	80%	2
	Core Course I	4	3	3	20%	80%	3
	Vocational Course I	3	3	3	20%	80%	3
	Complementary Course I	4	4	3	20%	80%	4
II	Language Course III (English II)	5	3	3	20%	80%	3
	Language Course IV (Addl. Language II)	5	3	3	20%	80%	3
	Foundation Course II	4	3	3	20%	80%	3
	Core Course II	4	3	3	20%	80%	3
	Vocational Course II	3	3	3	20%	80%	3
	Complementary Course I	4	4	3	20%	80%	4
III	Language Course V (English III)	5	3	3	20%	80%	3
	Core Course III	4	3	3	20%	80%	3
	Core Course IV	4	3	3	20%	80%	3
	Vocational Course III	4	4	3	20%	80%	4
	Vocational Course IV	4	3	3	20%	80%	3
	Complementary Course III	4	4	3	20%	80%	4
IV	Language Course IV (English IV)	5	3	3	20%	80%	3
	Core Course V	4	3	3	20%	80%	3
	Core Course VI	4	3	3	20%	80%	3
	Vocational Course V	4	4	3	20%	80%	4
	Vocational Course VI	4	3	3	20%	80%	3
	Complementary Course IV	4	4	3	20%	80%	4
V	Core Course VII	4	3	3	20%	80%	3
	Core Course VIII	4	3	3	20%	80%	3
	Core Course IX	4	4	3	20%	80%	4
	Vocational Course VII	4	4	3	20%	80%	4
	Vocational Course VIII	3	3	3	20%	80%	3
	Open Course I	3	2	3	20%	80%	2
	Project	3	-	-	-	-	-
VI	Core Course X	4	3	3	20%	80%	3
	Core Course XI	4	3	3	20%	80%	3
	Core Course XII	4	4	3	20%	80%	4
	Vocational Course IX	4	4	3	20%	80%	4
	Vocational Course X	3	3	3	20%	80%	3
	Elective Course	3	2	3	20%	80%	2
	Project	3	4	-	-	-	4

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

Courses	Course Code	Course Title	Instructional Hours per week	End Sem Exam Hours	Credits
Language I	EN 1111	English I	5	3	3
Language II	1111.3	Additional Language I	5	3	3
Foundation I	TT 1121	Environmental Studies	4	3	2
Core I	TT 1141	Methodology and Perspectives of Business Education	4	3	4
Vocational I	TT 1171	Principles of Tourism	3	3	3
Complementary I	PG 1131.1	Psychology I	4	3	4
TOTAL			25		19

SEMESTER – II

Courses	Course Code	Course Title	Instructional Hours per week	End Sem Exam Hours	Credits
Language III	EN 1211	English II	5	3	3
Language IV	1211.3	Additional Language II	5	3	3
Foundation II	TT 1221	Informatics and Cyber Laws	4	3	3
Core II	TT 1241	Financial Accounting	4	3	3
Vocational II	TT 1271	Fundamentals of Tourism Business	3	3	3
Complementary II	PG 1231.1	Psychology II	4	3	4
TOTAL			25		19

SEMESTER – III

Courses	Course Code	Course Title	Instructional Hours per week	End Sem Exam Hours	Credits
Language V	EN 1311	English III	5	3	3
Core III	TT 1341	Functional Application of Management	4	3	2
Core IV	TT 1342	Advanced Financial Accounting	4	3	3
Vocational III	TT 1371	Tourism Marketing	4	3	4
Vocational IV	TT 1372	Tourism Products of India	4	3	3
Complementary III	PG 1331.1	Psychology III	4	3	4
TOTAL			25		19

SEMESTER – IV

Courses	Course Code	Course Title	Instructional Hours per week	End Sem Exam Hours	Credits
Language VI	EN 1411	English VI	5	3	3
Core V	TT 1441	Business Communication and Office Management	4	3	3
Core VI	TT 1442	Banking Theory and Practice	4	3	3
Vocational V	TT 1471	Tourism Management	4	3	4
Vocational VI	TT 1472	Hospitality Management	4	3	4
Complementary IV	PG 1431.1	Psychology IV	4	3	4
TOTAL			25		21

SEMESTER – V

Courses	Course Code	Course Title	Instructional Hours per week	End Sem Exam Hours	Credits
Core VII	TT 1541	Entrepreneurship Development	4	3	3
Core VIII	TT 1542	Indian Financial Markets	4	3	3
Core IX	TT 1543	Cost Accounting	4	3	4
Vocational VII	TT 1571	Management of Travel Agency	4	3	4
Vocational VIII	TT 1572	Tour Operation Management	3	3	3
Open I	TT 1581	Open Course 1/2/3	3	3	2
Project		Project	3	-	-
TOTAL			25		19

SEMESTER – VI

Courses	Course Code	Course Title	Instructional Hours per week	End Sem Exam Hours	Credits
Core X	TT 1641	Auditing	4	3	3
Core XI	TT 1642	Applied Costing	4	3	3
Core XII	TT 1643	Management Accounting	4	3	4
Vocational IX	TT 1671	MICE Tourism	4	3	4
Vocational X	TT 1672	Tourism Development and Regulations	3	3	3
Open II/ Elective	TT 1661	Open Course 1/2/3	3	3	2
Project	TT 1644	Project	3	-	4
TOTAL			25		23
Grand Total (SI +SII+SIII+SIV+SV+SVI)					120

OPEN COURSES

Semester	Course Code	Course Title
V (for students from the disciplines other than commerce)	TT 1551.1	Fundamental of Financial Accounting
	TT 1551.2	Principles of Management
	TT 1551.3	Capital Market Operations
VI (for students from the department of commerce)	TT 1661.6	Marketing Management
	TT 1661.8	Front Office Management
	TT 1661.7	Management of Foreign Trade

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:

Attendance less than 51%	-	0 mark
51 % - 60 %	-	1 mark
61 % - 70%	-	2 marks
71 % - 80%	-	3 marks
81 % - 90 %	-	4 marks
91% and above	-	5 marks

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)

Module II: Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources – meaning of ecology – structure and function of an ecosystem – producers – consumers – decomposers – energy flow in the ecosystem – ecological succession- food chain – food webs and ecological pyramids . Ecosystem – concept– types of ecosystems – structure and functions of forest ecosystem, grass land ecosystem- desert ecosystem, aquatic ecosystem. Biodiversity and its conservation- introduction- definition- genetic, species and ecosystem diversity- value of biodiversity – biodiversity at global, national and local levels – India as a mega-diversity nation – hot-spots of diversity – threats to diversity – conservation of diversity in situ, ex-situ. Natural resources- features- air resources, forest resources, water resources, mineral resources, food resources- energy resources, land resources- over exploitation of natural resources- consequences- conservation of natural resources- role of an individual in conservation of natural resources (25 hrs)

Module III: Industry and environment - pollution – environmental pollution – soil pollution – air pollution – water pollution – thermal pollution – noise pollution – causes, effect and control measures – waste management – waste minimisation through cleaner technologies – reuse and recycling - solid waste management. (18hrs)

Module IV: Social issues and environment – Unsustainable to sustainable development – urban problems related to energy – water conservation – water harvesting – resettlement and rehabilitation of people – environment ethics – waste land reclamation – consumerism and waste products. (15 hrs)

Module V: Human Population and environment – population growth – variation among nations – population explosion – environment and human health – human rights – value education – Women and child welfare. (10hrs)

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

Misra. S.P and Pandey .S.N. *Essential Environmental Studies*, Ane Books India, New Delhi.

Kiran B. Chokkas and others. *Understanding Environment*, Sage Publications New Delhi.

Arumugam N. and Kumaresan V. *Environmental Studies*, Saras Publications, Kanyakumari.

Benny Joseph. *Environmental Studies*, Tata McGraw-Hill Publishing Co.Ltd.,New Delhi.

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 pursuing 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

Business and Economic Development- Meaning of economic growth and development- measures of economic development- Role of Business in economic development- company , industry and economy interrelationship- role of public and private sectors, New economic Policy- liberalization- privatization and globalization. Emergence of "managerialism". (a brief study only) **(13 hrs)**

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- filed studies- case studies and project reports etc. (a brief study only) **(13 hrs)**

Books recommended

1. Keith Davis and WilliamFrederic.C. Business and Society – management , Public policy , Ethics, International student Edition McGraw- Hill Book Co Newdelhi
2. Peter F.Drucker. Management- Task , Responsibilities, practices Allied publishers pvt Ltd, Mumbai
3. Peter f . Drucker The practice of management , Harper and Row Publishers Inc.NY.
4. N.D Kapoor Business Law Sulthan Chand & Sons
5. Francis Cherunilam Business Environment Text and Cases Himalaya Publishers
6. H.R Machiraju Indian Financial System Vikas Publications
7. P Suba Rao Essentials of HRM Himalaya publishers
8. Velasquez Business Ethics Eastern Economy edition
9. Nandan H Fundamentals of Entrepreneurship PHI, New Delhi
10. C.B.Gupta, business Organisations and management- Sultan Chand , 8th Edition 2013

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

Tourism - Meaning – definition – nature – scope – importance and components of tourism – concepts of tourism – types of tourism. (12 hrs)

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:

1. **Bhatia A.K.** *The Business of Tourism – Concepts and Strategies*, Sterling Publishers, New Delhi.
2. **Jagmohan Negi.** *Travel Agency and Tour Operation – Concepts and Principles*, Kanishka Publishers, New Delhi.
3. **James Warner Morrison.** *Travel Agent and Tourism*, Arco, New York.
4. **Dixit. M.** *Profiles of Indian Tourism*, Royal Book House, Lucknow.
5. **Bhatia. A.K.** *Tourism Management and Marketing: Business of Travel Agency Operations*, Sterling Publishers, New Delhi.

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)

Module IV: CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues, (12 hrs.)

Module V: CYBER REGULATIONS – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC (15 hrs.)

Books Recommended:

1. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
2. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.
3. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
4. Ramachandran et al *Informatics and Cyber Laws*, Green Tech Book, Thiruvananthapuram
5. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
6. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, 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

Accounting for consignment – meaning – terms used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee – cost price method and invoice price method – valuation and treatment of unsold stock – loss of stock- normal and abnormal – loss in transit. (22hrs)

Books Recommended:

1. Gupta R.L. and Radhaswamy.M : Advanced Accounting
2. Shukla M.C.and Grewal.T.S : Advanced Accounts
3. Jain S.P.and Narang.K.L : Financial Accounting
4. Naseem Ahmed, Nawab Ali Khan and Gupta.M.L : Fundamentals of Financial Accounting Theory and Practice.

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:

1. Christopher J Jolloway, The Business of tourism. Macconald and Evens, 1993.
2. Bhatia. A.K. Tourism Development. Principles and Practices, Sterling Publishers (P) Ltd, New Delhi.
3. Anand.M.M. Tourism and Hotel Industry in India, Sterling Publishers (P) Ltd, New Delhi.
4. Kaul. R.H. Dynamics of Tourism: A torilogy, Sterling Publishers (P) Ltd, New Delhi.
5. IITTM, Growth of Modern Tourism Manograph: IITTM, New Delhi.
6. Romila Chawla, Eco Tourism Planning and Management, Sonali Publications, New Delhi

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 – 1: Introduction to Management – Concepts, Significance, Management and administration . Management Process- Functions of management. **(brief explanation to functions of management)** (12hrs)

Module 2: Financial Management- - Concept of finance- Functions of finance - Meaning, scope and objectives of financial management - Source of finance- short term and long term, Working capital- concepts and factors affecting working capital. (15 Hrs)

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)

Module 5: Human Resource Management – Meaning- Definition- Job analysis , job specification, Job description and job evaluation,- Recruitment , Selection, Training, Placement, Development and Compensation . **(conceptual framework only)** (15 Hrs)

Books recommended:

1. Tripathy Reddy, Principles of Management, Tata Mc Graw Hill Publishers, New Delhi.
2. L.M. Prasad, Principles of Management, sultan Chand & sons, New Delhi.
3. M.Y. Khan and P.K. Jain, Financial management, Tata Mc Grawhill Publishers, New Delhi.
4. R.S. Goel, Operations management, Kalyani Publications, Ludhiana.
5. R. C. Agarwal, Marketing Management, Educational publishers, Agra.
6. Philip Kotler and Gary Armstrong, Principles of Marketing, PHI, New Delhi.
7. William. J .Stanton, Fundamentals of Marketing, McGraw-Hill, New York
8. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
9. C. B. Mamoria, Personnel Management, Sultan Chand&Sons, New Delhi.
10. I M. Pandey, Financial Management, Vikas Publishing House, New Delhi.

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**)

(8 hrs)

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

(15hrs)

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)

(14 hrs)

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

(25hrs)

Module V

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

(10 hrs)

Books Recommended:

1. Gupta R.L. and Radhaswamy.M : Advanced Accounting
2. Shukla M.C.and Grewal.T.S : Advanced Accounts
3. Jain S.P.and Narang.K.L : Advanced Accountancy
4. Naseem Ahmed, Nawab Ali Khan and Gupta.M.L : Fundamentals of Financial Accounting Theory and Practice.
5. Maheswari S.N. and Maheswari S.K. : Advanced Accountancy

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

Public Relations – Role of public relations in Tourism Marketing – Tools of Public relations- Publicity for tourism marketing – kinds of publicity – personal selling- merchandising. (15 hrs)

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:

1. Kotler Philip. Marketing Management, Universal Publications, New Delhi.
2. McCarthy D.K.J. Basic Marketing – A Management approach
3. Douglas Foster. Travel and Tourism Management.
4. Negi. M.S. Tourism and Hoteliering.
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 product
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.
2. Bhatia A.K. The Business of Tourism- Concepts and Strategies, Sterling Publishers, New Delhi.
3. Jagmohan Negi. Travel Agency and Tour operations _ Concepts and Principles, Kanishka Publishers, New Delhi.
4. Dixit.M. Profiles of Indian Tourism, Royal Book House, Lucknow.
5. James Warner Morrison. Travel Agent and Tourism , Arco, New York.
6. Seth. P.N. Successful Tourism Management, Sterling Publishers, New Delhi.

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 II: Oral communication–meaning-merits and demerits –essentials –meetings and conferences –presentation skills –group communication – intra personal and inter personal communication-transactional analysis- –telephone conversation–interview –ethics of communication –exercises in oral communication. (15hrs)

Module III: Written communication– meaning- merits and demerits –objectives- essentials –importance-qualities of effective letters – business letters : essentials -structure–business enquiry –orders –execution of orders – reports: meaning-definition- importance-types - business report writing –preparation of resume –electronic media on communication – importance of media in communication. (15hrs)

Module IV: Office Manager –meaning & definition, functions, duties & qualities of office manager. Office: meaning & definition- nature of office work, importance & functions of office-meaning & definition of office management- Office layout. (15hrs)

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:

- 1.Bhatia R.C., Business Communication. Ane Books Pvt.Ltd.,New Delhi.
- 2.Shalini Aggarwal. Essentials of Communication Skills, Ane Books Pvt.Ltd. New Delhi.
- 3.Asha Kaul.Effective Business Communication, PHI ,New Delhi.
- 4.Madhukar. R.K.Business Communication, Vikas Publishing House, New Delhi.
- 5.Francis Soundararaj.Speaking and Writing for Effective Business Communication, Macmillan india Ltd.,New Delhi.
- 6.Sadagopan.S. Management Information System, PHI, New Delhi.
- 7.Rajendra Paland Korlahalli J.S. Essentials of Business CommunicationSultanChand&Sons,New Delhi.
- 8.Goyal D.P.Management Information System, Macmillan India Ltd.,New Delhi.
8. Chopra & Chopra, Office management -, Himalaya publications
9. Sharma & Gupta, Office Organisation & Management, Kalyani Publishers

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 I: Introduction to Banking :- Meaning and definition - Evolution of Banking – Structure – Types of Banks in India – Public sector banks and private sector banks – Scheduled banks – foreign banks – New generation Banks – functions of commercial banks – credit creation.

(15 Hrs)

Module II : Central Banking : – Origin -= functions- Important central banks of the world – RBI – Constitution of RBI – functions – credit control – methods of credit control – RBI and agriculture credit – RBI and financial inclusion. (15 Hrs)

Module III: Banking Practice: – Banker – customer – Definition as per Banking Regulation Act – Relationship between banker and customer – General and special relationship – Negotiable instruments – cheque – essentials of a valid cheque – crossing – general and special – Dishonour of cheque – liabilities of wrongful dishonour – opening and operation of accounts by special types of customers – minor, married woman, firms, company. (20 Hrs)

Module IV: Innovations and Reforms in Banking :- E-banking – CORE – ECS – EFT – RTGS – NEFT – SWIFT – Banking Ombudsman – Mobile Banking – Internet banking . (15 Hrs)

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:

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N . *Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.
7. Dekock . *Central Banking*, Crosby Lockwood Staples, London.

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

Accessibility: Water, air and land based – Road – car rentals – Rail – coaches, rail, British rail, Eurail, bullet trains – special packages of Indian Railways – Palace on wheels, royal orient – Ship services – cruises, ferries, and hovercrafts. (15 hrs)

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:

1. M.A.Khan, Introduction to tourism, Anmol Publishers.
2. Jagmohan Negi. Travel Agency Operations: Concepts and Principles. Kanishka Publishers, New Delhi.
3. Romila Chawla. Ecotourism Planning and Management, India,
4. Pran Seth. Successful Tourism Management, Tourism Practices, Sterling Publishers.
5. C.B.Mamoria and R.L. Joshi. Principles and Practice of Marketing in India. Kitab Mahal Distributors.
6. Truemans Specific Series. Tourism Administration/Management, Danika Publishing Company, 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

Organization and Management of a hotel: Standardization – organizational structure – functions of different departments – front office – housekeeping- food and beverages. (15 hrs)

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

Restaurant – Definition – types of restaurant- basic etiquette for restaurant staff – departments of restaurant – kitchen- bar- housekeeping – accounts –front office stores – organizational structure of restaurant – types of menu. (15 hrs)

Module V

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

Books recommended:

1. Chon. Welcome to Hospitality: An introduction, Delmar Publishers, London.
2. Walker John R. Introduction to Hospitality, PHI, New Delhi.
3. Sudhir Andrews. Hotel Front Office Training Manual, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Negi. Hotel for Tourism Development, Metropolitan books Co. New Delhi.
5. Jagmohan Negi. Hotel and Tourism Laws, Frank Brothers, New Delhi.
6. David.J. Text Book of Hotel Management, Anmol Publications, New Delhi.
7. **Alastair M.Morrison.** Hospitality and Travel Marketing, Delmar Publishers, London.
8. Krishnan Kamra. Hospitality Operations and Management, Wheeler Publishers, Allahabad.

SEMESTER - V

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 1: Concepts of entrepreneur: Entrepreneur- Definitions-Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits-Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training - Phases of EDP. (15Hours)

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:

1. Shukla M.B. *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, *Fundamentals of entrepreneurship*, PHI, New Delhi.
3. Nandan H. *Fundamentals of Entrepreneurship*, PHI, New Delhi.
4. *Small-Scale Industries and Entrepreneurship*, Himalaya Publishing, Delhi
5. C.N.Sontakki, *Project Management*, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. *Fundamentals of Entrepreneurship*, PHI, New Delhi
7. Peter F. Drucker- *Innovation and Entrepreneurship*.
8. *Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.*
9. *MSME Act 2006.*

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

Financial System - Meaning – structure of Indian financial system – financial markets – financial institutions – financial instruments – financial services. (10hrs)

Module II

Financial Market – structure – money Market – capital Market – market for mortgages – market for financial guarantees – foreign exchange market. (12hrs)

Module III

Capital Market - structure – primary market – meaning – methods and procedure of public issue – book building process – role of intermediaries. (15hrs)

Module IV

Secondary Market- functions of stock exchanges – securities traded in the stock exchange – major stock exchanges in India – BSE, NSE – trading procedure – online trading – dematerialization of securities – depositories – rolling settlement – derivatives trading – types of investors – speculation – insider trading – stock market indices – role of SEBI in regulating capital market (20hrs)

Module V

Mutual Funds – meaning – classification of mutual fund schemes – open ended schemes – closed ended schemes – sectoral funds – exchange traded funds – money market mutual funds. (15hrs)

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
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikummar.K and Alex Mathew : Indian Financial System and Markets
6. Bharathi. V.P.Pathak : Indian Financial System
7. Khan. M.Y : Financial Services
8. Srivastava. R.M : Indian Financial System.

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 I: Introduction to Cost Accounting – Meaning and definition – cost concepts – cost Centre, cost unit, profit centre, cost control, cost reduction – objectives – Distinction between financial accounting and cost accounting – Methods and Techniques of costing – advantage of cost accounting – limitations of cost accounting – Installation of costing system – Cost Accounting Standards (CAS 1- 19 an overview). (10 hrs)

Module II: Accounting and control of material cost- Documentary Design- EOQ - levels of inventory. Methods of pricing of issues.ABC, VED and FSN analysis – perpetual and periodical inventory system – continuous stock taking – material losses and the accounting treatment – treatment of primary and secondary packing materials. (16hrs)

Module III: Accounting and control of labour cost – time keeping – time booking – systems of wage payment – incentive plans – idle time – overtime and their accounting treatment – labour turnover – concept of learning curve. (16hrs)

Module IV: Accounting for overheads – classification – departmentalization (allocation and apportionment) – absorption – determination of overhead rates – under / over absorption - accounting treatment – allocation of overheads under Activity Based Costing . (16hrs)

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:

1. Jain S.P and Narang K.L. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
2. Prasad N.K. *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd., Kolkata.
3. Khan M.Y. and Jain P.K. *Advanced Cost Accounting*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
4. ThulsianP.C .*Practical Costing*, Vikas Publishing House, New Delhi.
5. AroraM.N .*Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M. and Jain K. *Cost Accounting*, PHI, New Delhi.
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:

1. Merrison Jome. W. Travel agents and Tourism.
2. David H. Howal. Principles and Methods of Scheduling Reservations, Ntional Publisher.
3. Agarwal, Surinder, Travel Agency Management, Communication India.
4. Geo, Chack. Professional Travel Agency Management, Prentice Hall, London.
5. Bhatia. A.K. Tourism Development, Principles and Policies, Sterling Publishers, New Delhi.

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
4. Development Programme (SAITHRDP)
5. 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

Introduction to financial accounting – Accounting – meaning, objectives – accounting concepts and conventions – systems of accounting. Accounting Standards – meaning and objectives. Double entry book keeping–basic concepts–rules of debit and credit. (8hrs)

Module II

Recording Business Transactions – Journal – Ledger – Subsidiary books. (8hrs)

Module III

Cash book – Simple cash book, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty Cash Book – Bank Reconciliation Statement.

(10hrs)

Module IV

Trial Balance – meaning and objectives – preparation of Trial Balance – Rectification of errors – Types of errors – detection and rectification of errors – Suspense Account. (10hrs)

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:

1. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting – Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
2. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping And Accountancy*, Sahitya Bhawan Publications, Agra.
3. Gupta R.L. and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
5. Maheswari S.N and Maheswari S.K. *Advanced Accounting-Vol.I*, Vikas Publishing House, New Delhi.

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:

1. Koontz.O. Donnel, Principles of management, Tata Mc grawhill, publishing co, New Delhi.
2. L. M. Prasad, Principles of Management, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, Business organisation and management, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, Principles of Management Tata Mc Graw Hill Publishers, New Delhi.

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)
3. Dematerialisation of Securities – meaning –advantages of dematerialization – Depositories – functions of depositories – Procedure of dematerialization (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

1. Kevin S . *Security Analysis and Portfolio Management* ,PHI, New Delhi.
2. Preethi Singh . *Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar.K and Alex Mathew . *Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak . *Indian Financial System* , Pearson Education,Noida.

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 I:

Introduction - Meaning and Definition of Auditing-Objectives of Auditing- Accounting Ethics and Auditing-Auditing and Assurance Standards-Concept of Auditor's Independence-Audit Evidence-Concept of Materiality-Concept of True and Fair view-Types of Audit-Statutory Audit- Internal Audit- Continuous Audit- Final Audit-Cost Audit- Management Audit-Tax Audit-Government Audit-Performance Audit- Social Audit.

(15 hrs)

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. (15 hrs)

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 (15 hrs)

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 (17 hrs)

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. (10 hrs)

Books Recommended:

1. Bhatia R.C. *Auditing*, Vikas Publishing House, New Delhi.
2. Dinkar Pagare . *Auditing*, Sultan Chand & Sons New Delhi.
3. Jagadeesh Prakash . *Auditing: Principles and Practices*, Chaitanya Publishing House, Allahabad.
4. Kamal Gupta. *Contemporary Auditing*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
5. Saxena and Saravanavel . *Practical Auditing*, Himalaya Publishing House, Mumbai.
6. Sharma R. *Auditing*, Lakshmi Narain Agarwal, Agra.
7. Sharma T.R. *Auditing*, Sahityan Bhawan Publications, Agra.
8. Tandon B.N. *Practical Auditing* ,S Chand & Co.Ltd. New Delhi.

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– Job costing – meaning– procedure –accounting.- Batch costing- meaning- procedure- Economic Batch Quantity. 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

Meaning- difference between marginal costing and absorption costing. Break Even Analysis – Cost Volume Profit analysis. Decision Making – Key Factor- Make or Buy – Product/Sales Mix- Pricing Decisions-capacity determination. (20hrs)

Module V

Standard Costing

Meaning – concept – standard cost – estimated cost –historical costing vs standard costing. Components of standard cost. Variance Analysis – MaterialVariances only – quantity, price, cost, mix and yield. (10 hrs)

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:

1. Jain S.P.,Narang K.L and Simi Agarwal. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
2. Prasad N.K. *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd., Kolkata.
3. Khan M.Y and Jain P.K. *Advanced Cost Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Thulsian P.C. *Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N. *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K. *Cost Accounting*, PHI, New Delhi.
7. Maheswari S.N. *Cost and management Accounting*, Sultan Chand & Sons, New Delhi.

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 I: Introduction- Meaning-definition - objectives - difference between Financial Accounting and Management Accounting- Cost Accounting vs. Management Accounting- Installation of management accounting- steps involved- role of Management accounting in decision making. Tools and techniques of management accounting- advantages and limitations. (10hrs)

Module II: Analysis and interpretation of financial statements - Presentation of financial statements- Vertical and Horizontal- Parties interested in financial statements. Tools and techniques of financial statement analysis- Preparation of Comparative Financial Statements- Common size Financial Statements- Trend analysis- Ratio analysis- classification of ratios- liquidity- solvency- efficiency- profitability. Computation of Ratios and Interpretation- Preparation of Balance Sheet using ratios (25hrs)

Module III: Fund flow analysis and cash flow analysis - Fund flow statement- Meaning- objectives- uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet- differences between Fund Flow Statement and Income statement-Preparation of Fund flow Statement. Cash Flow statement as per Accounting Standard- 3 – meaning- objectives and uses- differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement. (20hrs)

Module IV: Budgeting -Meaning – definition- uses– functional budgets – preparation of cash budget – flexible budget – (12hrs)

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:

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb.H.V : Fundamentals of Management Accounting
10. Kaplan R.S and Atkinson. A.A : Advanced Management Accounting
11. Rajesh Kothari and Abhishek Godha : Management Accounting Concepts and Applications.

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

Budgeting a Conference Exhibition: Use of Budget preparation, Estimating, fixed and variable costs, cash flow, sponsorship and subsidies. Registration, Seating Arrangements, Documentation, interpreting press relation, Computer Graphics, Teleconferencing, Recording and Publishing Proceedings; Interpretation and language. (15 hrs)

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:

1. Coleman, Lee & Frankle (1991), Powerhouse Conferences. Educational Institute of AH & MA.
2. Hoyle, Dorf & Jones (1995), Meaning conventions & Group business. Educational institute of AH & MA.

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.

(10 hrs)

Module II

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

(10 hrs)

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.

(10 hrs)

Module IV

Entrepreneurship in Tourism: Entrepreneurship – concepts and functions, qualities, process, opportunities, corporate forms in tourism – sole proprietorship – salient features – partnership – advantages and disadvantages – joint stock company – features – private company and public company.

(12 hrs)

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.

(12 hrs)

Books recommended:

1. Dharma Rajan & Seth. Tourism in India. New Delhi.
2. Bhatia A.K. Tourism Development: Principles and Practice, Sterling Publishers, New Delhi.
3. Reports of world tourism organizations.
4. Vinod. Entrepreneurship.

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.

MODULE-1: Market Segmentation, Targeting and Positioning - market segmentation: meaning and definition– basis-importance-stages- understanding consumer behavior and consumption pattern – consumer buying process: steps– factors influencing consumer buying – customer relations management – components — market targeting – market positioning. (14hrs)

MODULE – 2: Product Development and Marketing– product: meaning – definition-features-classification- product innovation: meaning-strategies- product development: meaning– stages – product mix: goals- dimensions-variables – product life cycle (10hrs)

MODULE – 3: Product Pricing and Promotion–significance – factors affecting price determination – pricing strategies of products and services- product promotion: meaning-definition- promotion mix –goals– factors influencing promotion mix –forms of promotion-promotion and selling- promotion and sales promotion – advertisement: objectives – functions – types –advertisement copy : features-essentials- qualities- personal selling – sales promotion techniques. (12hrs)

MODULE – 4: Managing logistics and channels of distribution –meaning – types – phases-channels of distribution - channels of distribution – types–marketing channel systems: vertical and horizontal. Marketing systems- issues involved in creating distribution channels – factors determining channels of distribution- distribution intensity (10hrs)

MODULE – 5: Recent trends in Marketing – Direct marketing – E marketing – Tele marketing – M Business – Relationship marketing– Concept Marketing – Virtual Marketing – Marketing of FMCG – Social Marketing – De marketing – Re marketing – green marketing-Synchro marketing – Service marketing (concepts only) (8hrs)

Books Recommended:

1. Philip Kotler and Gary Armstrong Principles of Marketing, PHI, New Delhi.
2. William. J .Stanton , Fundamentals of Marketing, McGraw-Hill, New York.
3. Stanton W.J. Etzal Michael and Walker. Fundamentals of Marketing, McGraw-Hill, New York.
4. Nirmal Singh and Devendra Thakur. Marketing principles and Techniques, Deep Deep Publications Pvt. Ltd., New Delhi.
5. Mamoria and Joshy. Principles and Practice of Marketing, Kitab Mahal, Allahabad.
6. Rajan Nair. Marketing Management, Sultan Chand & Sons, New Delhi.
7. Ramaswamy and NamaKumari . Marketing Management, Macmillan India Ltd., New Delh

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:

1. Verma M.L. *Foreign Trade Management in India*, Vikas Publishing House, New Delhi.
2. Mahajan V.S. *India's Foreign Trade and Balance of Payments*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Varshney R.L. *India's Foreign Trade*, Kitab Mahal, Allahabad.
4. Sindhvani. *The Global Business Game*, Macmillan India Ltd., New Delhi.
5. Mithani D.M. *International Economics: Theory and Practice*, Himalaya Publishing House, Mumbai.
6. Chadha G.K. *WTO and Indian Economy*, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Batra G.S. and Dangwal R.C. *International Business: New Trends*, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. Warren J. Keegan. *International Marketing*, PHI, New Delhi.
9. John Payerwaether. *International Marketing*, PHI, New Delhi.
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 basis 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

Organisation Of Lodging Properties – Hotel organization – Organisation charts – Classifying functional areas – Front office organization – Front office personnel (staffing) including uniformed staffs – Job description – Functional organization of the front office department – Supervisory techniques – Career development. (12 hrs)

Module III

Front Office Operation

Guest Cycle – Reservation – Types of reservation – Sources of reservation – Reservation records – Processing deposits – Reservation consideration – Legal implication – Other bookings – Potential reservation problems. (10 Hrs)

Module IV

Registration – Pre-registration activities – Room and rate assignment – Room status – Rooming procedure – FITs – Groups/Crews – Indian and Foreign – Room change – Self-registration – Walk in guest – Guest with non-guaranteed reservation – Guest with guaranteed reservation. (10 Hrs)

Module V

Ongoing Responsibilities – Communication within Front Office – Log book – Information directory – Mail handling – Inter-departmental communication – Housekeeping – Food service – Engineering and maintenance – Marketing and Public relation – Guest services – Complaint handling – Front office security function – Key control – Types of keys – Surveillance and access control – Emergency procedures – Medical emergency – Robbery – Fire – Employee safety – Programme – Telephone Services. (10 Hrs)

Books Recommended:

1. Soebaker – Principles of Hotel Front Office Operations.
2. Sudheer Andros – Front Office Operations Manual.
3. Stephan and Peter John – Hospitality Operations.
4. William.S.Gray – Hotel Management And Operations.