



BANGALORE UNIVERSITY
Jnanabharathi, Bengaluru- 560056

(According to NEP – 2020 Regulations)
Syllabus of 2nd Semester

Bachelor of Commerce – Tourism and Travel Management (B.Com. TTM)

2021-22 Onwards

DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bengaluru- 560056
www.bangaloreuniversity.ac.in

B.Com Tourism and Travel Management (B.Com. TTM) Programme Structure

SEMESTER II

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com TTM 2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com TTM 2.2	Tourism Resources of Karnataka-I	DSC	4+0+0	60	40	100	4
5	B.Com TTM 2.3	Tour Operations Management	DSC	4+0+0	60	40	100	4
6	B.Com TTM 2.4	Adventure Tourism	OEC	3+0+0	60	40	100	3
7	B.Com TTM 2.5.1	A) Digital Fluency / Spreadsheet for Business. or B) Environmental Studies.	SEC - SB or AECC	1+0+2 or 2+0+0	30 or 30	20 or 20	50 or 50	2 or 2
8	B.Com TTM 2.5.2	Sports	SEC-VB	0+0+2	-	25	25	1
9	B.Com TTM 2.5.3	NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
Sub - Total (B)					390	310	700	25

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective

SEE : Semester End Examination

Ø CIE : Continuous Internal Evaluation

Ø L+T+P : Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Program: Bachelor of Commerce - Tourism and Travel Management
(B.Com. TTM)

Course Code: B.Com TTM 2.1 (DSC)

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

Course outcomes: On successful completion of the course, the Students will be able to

- Understand and compute the amount of claim for loss of stock and the concept of loss of profit.
- Deal with the inter-departmental transfers and their accounting treatment.
- Prepare financial statements from incomplete records.
- Learn to deal with accounting for royalty transactions.
- Compute Average Due Date and preparation of Account current.

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Module No. 1: Insurance Claims for Loss of Stock and Loss of Profit (10 Hrs.)

Meaning of fire claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.

Module No. 2: Departmental Accounts (12 Hrs.)

Meaning - Advantages - Disadvantages. Method of departmental accounting. Basis of allocation of common expenditure among various departments. Types of departments and inter-department transfers at cost price and invoice price (Theory and proforma journal entries). Preparation Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only.

Module No. 3: Conversion of Single Entry into Double Entry (12 Hrs.)

Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

Module No. 4: Royalty Accounts (12 Hrs.)

Royalty and Royalty agreement - Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings – Surplus Royalty - Methods of Recoupment of Short Workings – Fixed and Floating methods - Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) When Minimum Rent Account is opened ii) When Minimum Rent Account is not opened. Note: Problems including Strikes and Lockouts, but excluding sub-lease.

Module No. 5: Average Due Date and Account Current (10 Hrs.)

Average Due Date: Meaning - Concept - Uses of. Calculation of Average Due Date: i)Where amount is lent in one installment ii)Where amount is lent in various installments iii)Taking Grace Days into account iv)Calculation of Due Date few months after date / Sight.

Account Current: Meaning – Need and Situation leading to Account Current Preparation Account Current with the help of :i) Interest table. ii) By Means of Product.

Skill Developments Activities:

- Identify the procedure and documentation involved in Insurance Claims.

- Visit to the nearest Departmental Organization, Identify the common expenditures and the basis of allocation
- Visit any five Sole Proprietary Firm/ Partnership Firm, collect the information about the types of Single entry system they have adopted with accounting data and convert them into Double Entry system
- Collect Royalty Agreement and study about drafting the same. Also develop E-content for Royalty Agreement
- Collect information about bills of exchange of nearby firms and calculate Average Due Date in different situations.
- Any other activities, which are relevant to the course.

Reference Books:

- ICAI/ ICMA/ICSI Study Materials on Principles and Practices of Accounting
- Double Entry Book-Keeping by T S Grewal
- Fundamentals of Advanced Accounting – Volume I by R S N Pillai, Bhagavathi and S Uma
- Modern Accountancy – Volume I By M Hanif and A Mukherjee
- Accounting by Tulsian
- Advanced Accounting – Volume I by Gupta and Radhaswamy
- Advanced Accounting – Volume I by Shukla and Grewal
- Advanced Accounting – Volume I by S N Maheshwari
- Advanced Accounting – Volume I by K S Arulanandam
- Advanced Accounting – Volume I by Jain and Narang
- Any other relevant books including E-Books

Note: Latest edition of textbooks and reference Books may be used

Name of the Program: Bachelor of Commerce - Tourism and Travel Management
(B.Com. TTM)

Course Code: B.Com. TTM 2.2 (DSC)

Name of the Course: Tourism Resources of Karnataka-I

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

Course outcomes: On successful completion of the course, the Students will be able to

- Understand the applications of geography to tourism
- Familiarize with geographical background of Karnataka.
- Learn and visualize the interlinking of geography and tourism with reference to Karnataka
- Know the natural tourism resources and their tourism potentiality
- Inculcate the basic concepts of Adventure Tourism and various activities associated in Karnataka

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Module No. 1: Geographical features of Karnataka: (08 Hrs)

Topography, Climate, Natural Vegetation, Rainfall, Rich Diversity in Landform, Landscape and Outstanding Geographical features of Karnataka. Concepts of Resources - Definition and Differentiations.

Module No. 2: Water Bodies of Karnataka (16 hours)

Existing use patterns vis-à-vis with relation to varied Water Bodies - Rivers, Waterfalls, Lakes, Wetlands, Beaches, Coastal areas and Islands of Karnataka.

Module No. 3: Flora and Fauna of Karnataka: (12 hours)

National Parks, Wildlife Sanctuaries, Bird Sanctuaries, Biosphere Reserves, Major Zoological Parks and Eco tourism centres in Karnataka, Locations, Accessibility, Facilities, Amenities, Unique Selling Propositions (USP).

Module No. 4: Mountains and Hill Stations of Karnataka (10 hours)

Biligiriranga Hills, Kemmanagundi, Chikmagalur, Coorg, Kudremukh, Male MahadeshwaraBetta, Agumbe, Nandi Hills with special reference to Western Ghats and other Hill Stations across Karnataka.

Module No. 5: Adventure Tourism in Karnataka: (10 hours)

Popular adventure tourist destination for land based (Soft /hard trekking, mountaineering, rock climbing, caving, bungee jumping, safaris). Water based (white water rafting, kayaking, wind surfing, canoeing, surfing, scuba diving) and Air based (Para-sailing, Para- gliding, hot air ballooning, hand- gliding, Para-motoring. micro lighting) etc and there Locations and Accessibility.

Skill Developments Activities:

- Recollect the map reading and geographical distributions with help of an atlas.
- Make a list of Adventure Tourism sites and the associated activities in Karnataka.
- Create a list of National Parks and Wild life sanctuaries in Karnataka and document tourism activities associated
- Prepare a list of water based tourism attractions in Karnataka

Reference Books:

- Geography Of Karnataka, Dr. Ranganatha, VidyaBhavan& Mysore Book House
- A HAND BOOK OF KARNATAKA, A Government of Karnataka Publication, Office of the Chief Editor, Karnataka Gazetteer, Bengaluru - 560009
- The Geography of Tourism and Recreation - Environment, Place and Space- Hall, M., & Page, S.J. London: Routledge.
- Geography of Travel and Tourism- Hall, M. London: Routledge.
- Travel Geography, Burton and Rosemary Longman Edn. 1999.
- K.R.Basavaraj:History and Culture of Karnataka 1984
- Suryanath Kamath Karnataka – A Handbook, 1977
- Nelson, V. (2013). An Introduction to the Geography of Tourism. United Kingdom: Rowman and Littlefield Publisher.

Note: Latest edition of textbooks and reference Books may be used

Name of the Program: Bachelor of Commerce - Tourism and Travel Management
(B.Com. TTM)

Course Code: B.Com. TTM 2.3 (DSC)

Name of the Course: Tour Operations Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand the importance of travel agency and tour operation business.
- Develop adequate knowledge and skills applicable to travel organizations.
- Familiarize the Package for FIT, GIT
- Find various business opportunities in travel sector and familiarize with the Tourism Organizations

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Module No. 1: Introduction to travel agency and tour operations (08 Hrs)

Meaning of Definition of a travel agency and tour operators; History of travel agency;

Types of travel agency and tour operators

Module No. 2: Organizational structure to travel agency and tour operators (12Hrs)

Organizational chart of a full scale travel agency; department roles and responsibilities; Functions of travel agency and tour operators, importance of travel agency and tour operators.

Module No. 3: Services offered by travel agency and tour operators (12Hrs)

Passport assistance, VISA processing, reservation of air tickets and hotel rooms, travel insurance, car rentals, FOREX, tourist guides, escorts, interpreters.

Module No. 4: Tour packaging and itinerary preparation (14Hrs)

Meaning and Concept of tour package, Components of tour package, types of package tours - FIT and GIT, Designing the package tour, Itinerary meaning and definition, types of itinerary, steps in preparing the itinerary, inclusions and exclusions of itinerary, factors affecting tour costing.

Module No. 5: Setting up a travel agency (10Hrs)

Procedures and approvals to start a travel agency, Recognition from Ministry of Tourism - Govt. of India. Benefits and Incentives offered to travel agency, Tourism Organizations Roles and functions TAAI, IATO, TAFI, IATA. Concept of OTA's (Online Travel Agency)

Skill Developments Activities:

- Visit any two travel agencies and document various types of Package tours
- Visit a tour operator and list down the Services offered
- Design a brochure for a FIT and GIT package tour
- List out the major OTA's based in India and the analyse the user interface adopted

Any other activities, which are relevant to the course.

Reference Books:

- The Business of Travel Agency and Tour Operations Management- Bhatia, A.K., New Delhi: Sterling Publishers (P) Ltd.
- Tourist Guide and Tour Operation: Planning & Organising- Jagmohan Negi, New Delhi: Kanishka Publishers.
- Management of Travel Agency and Tour Operation- Chand. M., New Delhi: Anmol.
- A.K. Bhatia – Tourism Development - Principles and Practices, Sterling Publishers Pvt Ltd, New Delhi, 2003
- Mohinder Chand – Travel Agency Management, Anmol Publications Pvt Ltd, New Delhi, 2000
- Mohinder Chand – Travel Agency Management – An Introductory Text, 2nd Revised and Enlarged Edition, Anmol Publications Pvt Ltd, New Delhi, 2000

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce - Tourism and Travel Management
(B.Com. TTM)

Course Code: B.Com. TTM 2.4 Open Elective Course (OEC)

Name of the Course:Adventure Tourism

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

Course outcomes: On successful completion of the course, the Students will be able to

- Understand the basic concepts of Adventure Tourism;
- Gain knowledge of the different types of Adventure Tourism activities.
- Understand the Tools and equipment used for Adventure Tourism.
- Be aware of the Adventure tourism organizations and Institutes in India.

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Module No. 1: Basic Concept of Adventure Tourism (08Hrs)

Meaning, Definition, Concept, nature and scope of Adventure Tourism, Risks associated with Adventure activities, impacts of adventure tourism

Module No. 2: Land based adventure activities (08Hrs)

Mountaineering, Trekking, Rock Climbing, safaris, Motor rallies, Camping, zip lining, skiing, bush walking, Nature walk, Bird watching, zorbing, canopy walk, cave exploring. Safety and security measures, Popular tourist destinations for land based adventure activities in India

Module No. 3: Water based adventure activities (08 Hrs)

Rafting, Kayaking, Canoeing, surfing, water skiing, scuba diving, snorkelling, sea-walk, parasailing, sky boarding, Tools and equipment used in water based adventure tourism, Safety and security measures, Popular tourist destinations for water based adventure activities in India

Module No. 4: Air based adventure activities (08Hrs)

Paragliding, hot air ballooning, bungee jumping, sky diving, parachute, Air swing. Safety and security measures, Popular tourist destinations for air based adventure activities in India

Module No. 5 : Adventure tourism organizations and Institutes (08Hrs)

Karnataka Ecotourism Board, ATOAI, Himalayan Mountaineering Institute, Bangalore Mountaineering Club, National Institute of water sports, Indian Institute of skiing and mountaineering, Jawaharlal Nehru Institute of mountaineering and water sports

Skill Developments Activities:

- List out the destinations for Adventure tourism in India.
- Writethe guidelines for doing a PADI certified scuba diving course.
- Analyse the pros and cons of Adventure activitiesin India.
- List down the major courses offered for training with respect to Adventure activitiesin India

Reference Books:

1. Bukley. R - Adventure Tourism Management. Routedledge Publishers
2. Malik S.S - Potential of adventure tourism in India. Agam Kala Prakashan Publishers
3. Negi J. – Adventure Tourism and Sports: Risks and Challenges .Kanishka Publications
4. Gupta V. K. – Tourism in India. Gian Publishing house, Delhi
5. Ralk Buckley: Adventure Tourism, CABI

Note: Latest edition of textbooks and reference Books may be used
