

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]



Kristu Jayanti College
AUTONOMOUS Bengaluru
Reaccredited 'A' Grade by NAAC | Affiliated to Bengaluru North University

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. Tourism

Programme Educational Objectives

PEO1: To empower students with current business knowledge and skills in functional domains of commerce.

PEO2: To provide experiential learning avenues for professional development and entrepreneurship.

PEO3: To inculcate professional ethics, human values and social responsibility for organizational and societal development.

Programme Outcome

After the successful completion of the three year B.Com. Tourism Programme, the graduate will be able to:

PO1: demonstrate professional capability for organizational development, global employability and lifelong learning.

Programme Specific Outcomes

After the successful completion of the three year B.Com. Tourism Programme, the graduate will be able to:

PSO1: Apply business skills in functional areas of Commerce for organizational effectiveness.

PSO2: Appraise national and global economic, social and environmental issues related to business.

PSO3: Manage tourism, accounting, taxation, auditing and finance related roles in multinational organizations.

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

I Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
AECC	AEN103A11	Additional English I	<ol style="list-style-type: none"> 1. Describe and differentiate between ballads and sonnets 2. Analyze critically the writing style of prose writers 3. Develop interest to appreciate one act plays 4. Apply the rules of punctuation to write concisely 5. Demonstrate proficiency in creating leaflets and brochures
AECC	HIN103B12	Hindi I	<ol style="list-style-type: none"> 1. हिन्दी साहित्य के गद्य विधाओं को समझता है 2. विद्यार्थियों में सामाजिक यथार्थ का मूल्यांकन करने का ज्ञान 3. सृजनात्मक कौशल्य में परिपूर्णता 4. गद्य विधाओं में निहित सामाजिक यथार्थ का विश्लेषण 5. अनुवाद एवं पत्र शैली का विकास
AECC	KAN103B12	Kannada I	<ol style="list-style-type: none"> 1. ಭಕ್ತಿ ಸಾಹಿತ್ಯದ ಮುಖ್ಯ ಗುರಿಗಳು ಪ್ರಸ್ತುತ ಸಮಾಜದ ಬದಲಾವರೆಗೆ ಸ್ಪಂದಿಸುವ ವಿವಿಧ ಬಗೆಗಳನ್ನು ಪರಸ್ಪರ ಹೋಲಿಸುವರು 2. ಲೇಖನ ಕಲೆ, ಸತ್ರಿಕಾ ಬರಹಗಳ ಶೌಶಲ್ಯವನ್ನು ಅಧ್ಯಯನದೊಂದಿಗೆ ಅಭ್ಯಾಸ ಮಾಡುವ ಕಲೆಯನ್ನು ತಿಳಿಯುವರು 3. ಳ ಸಮಾಜದ ಸಂಘರ್ಷಗಳಲ್ಲಿ ಹೋರಾಟ ಹಾಗೂ ಚಳುವಳಿಗಳ ವಿವಿಧ ನೆಲೆಗಳನ್ನು ತಿಳಿಯುವರು 4. ಮನರಂಜನೆ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಹುನರಾವಲೋಕನೆ ಮಾಡುವರು 5. ಡಿಜಿಟಲ್ ಯುಗದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯ ಅಳವಡಿಕೆ ಹಾಗೂ ಅಭಿವೃದ್ಧಿಯನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು 6. ಳ ಅಂತರ್ಜಾಲ ಹಾಗೂ ಶತ್ರಿಕೋದ್ಯಮದಲ್ಲಿ ಭಾಷೆಯ ಸೋಲು ಹಾಗೂ ಸಾಧ್ಯತೆಗಳನ್ನು ಅಧ್ಯಯನ ಮಾಡುವರು
Compulsory Courses			
AECC	ENG103A12	English I	<ol style="list-style-type: none"> 1. Outline basic figure of speech, simile, metaphor, personification, and alliteration 2. Determine grammatical and syntactical structures suitable for a given context 3. Appreciate the significance of prose and poetry 4. Develop communication skills for greeting, introduction, making request and offering help
DSCC	COM204A11	Financial Accounting I	<ol style="list-style-type: none"> 1. Understand accounting principles, concepts, conventions and to maintain the basic books of accounts. 2. Prepare final accounts for the business with various adjustments. 3. Maintain the books of accounts for special transactions. (hire purchase, installment

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

			system and royalty accounts)
DSCC	COM203A12	Management Process	<ol style="list-style-type: none"> 1. Understand the concepts of management, functional areas and its principles. 2. Identify and evaluate social responsibility and ethical issues involved in business situations. 3. Evaluate leadership styles to anticipate the consequences of each leadership style.
DSCC	COM203A13	Business Statistics	<ol style="list-style-type: none"> 1. Understand statistical concepts, Data collection, tabulation and graphical representation. 2. Apply various measures of central tendency, dispersion, and correlation & regression analysis.
DSCC	COT204A11	Fundamentals of Tourism Management	<ol style="list-style-type: none"> 1. Memorize the concept of tourism and how tourism originated. 2. Analyze the different types of tourism and the components of tourism. 3. Evaluate the economic, environmental and socio-cultural impacts of tourism and emerging trends and changing scenario of the tourism industry. 4. Identify the major tourist attractions in Karnataka

II Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
AECC	AEN103A21	Additio nal English II	<ol style="list-style-type: none"> 1. Explain the meaning of select poetry, prose, and drama of writers from India, England, Chile, France, Nigeria, and Canada by placing the texts in the cultural context 2. Analyze the issues of race, problems faced by fisher community and women, futility of war, societal fabrications, Nazism, religion,

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

spirituality,
partition, and
the political
tensions in
professional
field

3. R
e
l
a
t
e
a
n
d
fr
a
m
e
o
p
i
n
i
o
n
s
o
n
r
a
c
i
a
l
is
s
u
e
s,
w
a
r,
st
r
u
g

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

g
l
e
s
o
f
w
o
m
e
n
a
n
d
t
h
e
m
a
r
g
i
n
a
l
i
z
e
d
c
o
m
m
u
n
i
t
y

4. Interpret film text 'Life is beautiful' and learn the historical background of the reign of Hitler and the injustices in concentration camps

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

			5. Solve questions on idioms, superordinates, and hyponyms
AECC	HIN103B22	Hindi II	<ol style="list-style-type: none"> 1. काव्य अध्ययन में संगीतात्मक शैली को समझ लेता है 2. काव्य में निहित मूल्यों को विश्लेषण करने की क्षमता 3. काव्य में निहित विचारों का मूल्यांकन 4. काव्य सृजन करने का कौशल्य 5. व्याकरणिक भाषा में शुद्धता
AECC	KAN103B22	Kannada II	<ol style="list-style-type: none"> 1. ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಕಾಲಘಟ್ಟಗಳನ್ನು ಸರಿಚಯಿಸುತ್ತದೆ 2. ಸಾಮಾಜಿಕ ಪಿಡುಗು, ಶೋಷಣೆಗಳ ಕುರಿತು ಎಚ್ಚರಿಕೆಗಳನ್ನು ವಾಸ್ತವದೊಂದಿಗೆ ಹೋಲಿಸುತ್ತಾ ಮುನರಾವಲೋಕನ ಮಾಡುವರು 3. ಸರಿಸರ ಕಾಳಜಿ, ಸಂರಕ್ಷಣೆಕುರಿತು ವಿವಿಧ ಪ್ರಾದೇಶಿಕ ಚಟುವಟಿಕೆಗಳ ಮೂಲಕ ಹೋಲಿಕೆ ಮಾಡಿಚರ್ಚಿಸುವರು 4. ಸೃಷ್ಟಿಕರಾಜಕೀಯ ವಿಡಂಬನೆ ಕುರಿತು ಸಾಮಾಜಿಕ ಮೌಲ್ಯಗಳ

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

			<p style="text-align: center;">ಮೂಲಕ ತಮ್ಮಜವಾಬ್ದಾರಿಯನ್ನು ಕಲಿಸುವುದು</p> <p>5. ಆಹಾರ ಹಾಗೂ ಆರೋಗ್ಯದ ವಿಚಾರಗಳ ಕುರಿತು ಸೂಕ್ತ ತಿಳುವಳಿಕೆ ಪಡೆಯುವರು</p>
Compulsory Courses			
AECC	ENG103A22	English II	<ol style="list-style-type: none"> 1. Examine and critically analyze the way in which the present media works and understand its importance. 2. Manage day to day and academic life with the use of proper spoken and written English, by constructing grammatically correct sentences. 3. Examine prescribed poetic devices and interpret the meanings that the poetic devices provide. 4. Illustrate and analyze the approach behind the advertisements, and discover the ideas they project.
DSCC	COM204A21	Financial Accounting II	<ol style="list-style-type: none"> 1. Understand how to take a business partnership to the next level, convert the business into a limited company, consignment business and joint venture business. 2. Apply a critical and analytical approach to accounting in preparation of reconciliation statement, rectification of errors and insurance claims. 3. Acquire the relevant

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

			financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
DSCC	COM203A22	Corporate Laws	<ol style="list-style-type: none"> 1. Gain a complete understanding about the company law and its provisions. 2. Synthesize all information pertaining to shareholders, members, creditors and directors which will assist them in solving legal and business related issues.
DSCC	COM203A23	Commercial Mathematics	<ol style="list-style-type: none"> 1. Gain proficiency about the basic concepts of mathematics. 2. Apply these mathematical concepts to practical applications.
DSCC	COT204A21	Tourism Products of India	<ol style="list-style-type: none"> 1. Understand better about the nature and characteristics of Tourism products. 2. Analyze the various natural, socio-cultural and man-made tourism resources of India

III Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
AECC	AEN103A31	Additional English III	<ol style="list-style-type: none"> 1. Appreciate the theme of love and suspense in the works of Alfred Noyes, Robert Southey, Sir Arthur Conan Doyle and Shakespeare 2. Discover the sufferings of human being in the works of Tagore, Mary Fisher, Charley Chaplin, John Stainbeck and Philip Larkin 3. Analyses the dramatic techniques in the prescribed one act play 4. Outline the difference between essay writings and precis writing 5. Develop the interest on poem and prose

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

AECC	HIN103B32	Hindi III	<ol style="list-style-type: none"> 1. हिन्दी कविता और खण्डकाव्य के भेद को समझलेता है 2. पौराणिक कथा का विश्लेषण 3. पौराणिक आदर्श विचारों का अनुकरण करता है 4. आधुनिक और पौराणिक विचारों का मूल्यांकन 5. काव्य सृजन शैली का विकास
AECC	KAN103B32	Kannada III	<ol style="list-style-type: none"> 1. ಹೊಸಗನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ವಿವಿಧ ಮನೋಧರ್ಮಗಳನ್ನು ಚರ್ಚಿಸುವರು 2. ಸೃಷ್ಟಿಆರಾಧನೆಯೊಂದಿಗೆಡಾಂಭಿಕ ಭಕ್ತಿಯ ನಿರಾಕರಣೆಯನ್ನು ಮುನರಾವಲೋಕನ ಮಾಡುವರು 3. ಜಾಗತಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಬಂಡವಾಳಶಾಹಿಗಳ ಶೋಷಣೆಯಿಲ್ಲದೇಉದ್ಯೋಗ ಕ್ಷೇತ್ರಗಳ ಅಭಿವೃದ್ಧಿಯನ್ನು ಸಾಧಿಸುವಕುರಿತುಚರ್ಚಿಸುವರು 4. ಮನರಂಜನೆ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಲಿಯುವರು 5. ಶರಣ. ಸಂಸ್ಕೃತಿಯಿಂದ ಸಮಾಜದ ಬದಲಾವಣೆಗಳನ್ನು ವಾಸ್ತವ ಬದುಕಿನಜೊತೆಯಲ್ಲಿ ಹೋಲಿಸುವರು
Compulsory Courses			
AECC	ENG103A32	Basics of Technical Writing and Organizational Communication	<ol style="list-style-type: none"> 1. Demonstrate efficiency in researching and organizing information for the effective delivery of a clear, articulate speech to accomplish a specific purpose. 2. Recognize and apply effective organizational communication techniques
AECC	NES102A01	Environmental Science	<ol style="list-style-type: none"> 1. Discuss the overexploitation of natural resources. 2. Appraise the components of the ecosystem. 3. Assess the conservation of biodiversity. 4. Criticize the mitigation process of natural disasters. 5. Survey the effects of pollution in the environment. 6. Recommend the various policies for the betterment of environment
DSCC	COM204A31	Corporate Accounting	<ol style="list-style-type: none"> 1. Understand the underwriting of shares and valuation of goodwill and shares. 2. Prepare the company financial statements and compute the profit prior to incorporation.
DSCC	COM204A32	Law and Practices of Banking	<ol style="list-style-type: none"> 1. Identify the different types of relationships between banker and customer 2. Compare the role of paying banker and collecting banker and discuss the principles of bank lending 3. List the different types of bank customers and summarize the various principles governing them 4. Compare the various services of banks to its customers 5. Analyze the regulatory framework and policies influencing bank operations
DSCC	COM204A33	Financial Management	<ol style="list-style-type: none"> 1. Understand both the theoretical and practical role of financial management. 2. Ability to analyze complicated scientific and professional problems and view a situation critically, address the current financial management issues of a company and take decisions
DSCC	COT204A31	Travel Agency and Transportation Management	<ol style="list-style-type: none"> 1. Determine the origin and growth of a travel agency. 2. Distinguish the different departments of a travel agency. 3. Examine the role of Indian railways in tourism promotion. 4. Identify the various international air transport regulations

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

IV Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
AECC	AEN103A41	Additional English IV	<ol style="list-style-type: none"> 1. Interpret select poems of Robert Frost, Sarojini Naidu and William Blake 2. Explain the style and significant features of prose writings of R. K Narayan, Willa Cather, Doris Lessing, O. Henry, and Booker. T. Washington 3. Compare the ethical and cultural differences in Wole Soyinka’s play ‘The Lion and the Jewel’ and learn the unique native culture of Nigeria 4. Assess the issues related to marriage, education, moral code of conduct, the concept of sublime, modernity, tradition, and the mindsets of human beings in life 5. Appraise the literary devices and techniques used in poetry and prose 6. Formulate grammatically correct sentences using proper punctuations 7. Create citations of books, articles and journals using MLA format 8th edition

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

AECC	HIN103B42	Hindi IV	<ol style="list-style-type: none"> 1. हिन्दी साहित्य में नाटक अध्ययन करने की शैली को समझलेता है 2. नाटक में निहित विचारों का विश्लेषण 3. हिन्दी नाटक में अभिव्यक्त विचारों का मूल्यांकन 4. निबंधों में निहित आदर्श विचारों का अनुकरण करता है 5. नाटक सृजन एवं रंगमंच कौशल का विकास
AECC	KAN103B42	Kannada IV	<ol style="list-style-type: none"> 1. ಭಕ್ತಿ ಸಾಹಿತ್ಯದ ಮುಖ್ಯ ಗುರಿಗಳು ಪ್ರಸ್ತುತ ಸಮಾಜದ ಬದಲಾವಣೆಗೆ ಸ್ಪಂದಿಸುವ ವಿವಿಧ ಬಗೆಗಳನ್ನು ತಿಳಿಯುವರು 2. ಲೇಖನ ರಚನೆ ಹಾಗೂ ಕತೃಕಾ ಬರಹಗಳ ಕೌಶಲ್ಯ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಅಧ್ಯಯನ ಮಾಡುವರು 3. ಸಮಾಜದಲ್ಲಿ ಕಂಡುಬರುವ ವಿವಿಧ ಕ್ಷೇತ್ರಗಳ ಹೋರಾಟ ಹಾಗೂ ಚಳುವಳಿಗಳ ವಿವಿಧ ನೆಲೆಗಳನ್ನು ಚರ್ಚಿಸುವರು 4. ಸಾಹಿತ್ಯ ಹಾಗೂ ವೈಶ್ವಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಲಿಯುವರು 5. ಸಮೂಹ ಮಾಧ್ಯಮಗಳೊಂದಿಗೆ ಸಾಹಿತ್ಯ ಅಭಿವ್ಯಕ್ತಿಯ ಕೊರತೆಗಳ ಹಾಗೂ ಸಾಧ್ಯತೆಗಳನ್ನು ಮರುಪರಿಶೀಲಿಸುವರು
Compulsory Courses			
DSCC	COM204A41	Advanced Corporate Accounting	<ol style="list-style-type: none"> 1. Understand the capital restructuring of the company. 2. Understand the liquidation process of the company
DSCC	COM204A42	Cost Accounting	<ol style="list-style-type: none"> 1. Understand the various techniques of cost accounting. 2. Identify the various elements of cost to prepare the cost sheet.
DSCC	COM204A43	Equity and Commodity Markets	<ol style="list-style-type: none"> 1. Identify the difference between equity and commodity market. 2. To enrich their knowledge in trading of securities
DSCC	COM203A44	International Business Environment	<ol style="list-style-type: none"> 1. Perform PEST analysis of international business, and identify modes of entry, stages, methods, and impact of international business 2. Distinguish among Indian, MNC, Global, TNC companies, and evaluate merits and demerits of the organizational structure of MNC 3. Discover the information required for international marketing and plan the decision-making process for international business 4. Compare between HRM and IHRM, and application of selection approach, orientation, training; identify international adjustment stages, and reasons for expatriate failure 5. Compare merits and demerits of economic integration, classify major trading blocks, analyse the role of the WTO in international business, and assess the EXIM process
DSCC	COT204A41	Tourism Marketing	<ol style="list-style-type: none"> 1. Discover the nature and characteristics of tourism marketing. 2. Explain the different types of tourism markets, market segmentation etc. 3. Identify the importance and use of technology in tourism marketing. 4. Analyze the various factors influencing tourist buying behaviors. 5. Classify the five 'P' s of marketing
NCCC	LSE5A2A41	Life Skills Education	<ol style="list-style-type: none"> 1. Develop self-competency and confidence in their day to day life 2. Evaluate the problems and find the sustainable solutions in their daily life 3. Enhance interpersonal relationship effectively in the community 4. Develop coping mechanisms to manage their stress effectively in their environment

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

V Semester

Course Type	Course Code	Course Title	Course Outcome
DSCC	COM204A51	Methods and Techniques of Cost Accounting	<ol style="list-style-type: none"> 1. Apply various costing systems in practical scenarios. 2. Understand the process, operating and contract costing. 3. Prepare and analyze variances and flexible budgets.
DSCC	COM204A52	Income Tax I	<ol style="list-style-type: none"> 1. Acquaint themselves with the basic concepts of income tax and understand the legal, regulatory and administrative framework of taxes. 2. Demonstrate progressive learning of various tax issues and tax forms related to individuals. 3. Understand the concepts on incidence of taxes with regard to the residential status of individuals and self-assess heads of income.
DSCC	COT204A51	Sustainable Tourism	<ol style="list-style-type: none"> 1. Identify the relevance of environmental awareness among tourism planners for successful tourism development. 2. Develop the theoretical and applied dimensions of contemporary sustainable tourism from a global perspective.

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

					<ol style="list-style-type: none"> 3. Evaluate the principles and relevance of sustainable tourism. 4. Analyze the various impacts of tourism on natural destinations
Elective Groups [Any ONE to be opted]	Accounting and taxation	DSEC	COMA04A51	Advanced Financial Accounting	<ol style="list-style-type: none"> 1. Assess and evaluate the Profit and loss account and Balance sheet of banking company in accordance with Banking Regulations Act 2. Assess the Revenue account and Balance sheet of Life Insurance companies 3. Analyze the accounting concepts and construct the Revenue account and Balance sheet of General Insurance Company with reference to Fire & Marine Insurance 4. Identify the general price level changes and evaluate the process of various assets and liabilities based on CPP and CCA method 5. Estimate and analyze the Cost on purchase, Interest and sale proceeds of Investment
		DSEC	COMA04A52	Business Taxation	<ol style="list-style-type: none"> 1. Examine the basic framework of direct taxation 2. Compare the conceptual framework for amt and mat to analyze the difference between a company's tax liability and that of a partnership firm 3. Examine the features of company taxation and scheme of taxing business income of companies 4. Assess the tax liability of companies under corporate tax 5. Identify tax planning opportunities and recommend appropriate tax-saving strategies for decision making in companies
	Finance	DSEC	COMB04A51	Advanced Financial Management	<ol style="list-style-type: none"> 1. Understand and critically evaluate the principles underlying the accounting of complex transactions relating to banking and insurance companies. 2. Evaluate the process of various assets and liabilities based on CPP and CCA methods.
		DSEC	COMB04A52	Risk Management and Insurance	<ol style="list-style-type: none"> 1. Apply the various concepts of risks and analyze the risk management process 2. Examine the concepts of life insurance product concepts, pensions and annuities 3. Distinguish between types of general insurance products, risk assessment, underwriting and ratemaking 4. Examine the legal aspects of insurance and discovering the legal framework concepts 5. Determine the marketing strategy for insurance products, marketing mix and competitive positioning
SEC			COM402A51	Entrepreneurship Development	<ol style="list-style-type: none"> 1. Discover the dynamics of the entrepreneurial world and the role of government in encouraging entrepreneurs 2. Identify and discuss the potential of small scale industries in the development of the economy and explain the sickness in SSE's 3. Analyze the business environment in order to identify business opportunities 4. Design viable business plan considering the various aspects of feasibility and discuss common pitfalls 5. List the various institutional assistance provided to small scale enterprises

*Duration of the internship period is a minimum of 30 days, and it should be carried out during the IV semester break. One week before the commencement of the fifth end semester examinations, two copies of the report shall be submitted to the department for evaluation

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

VI Semester

Course Type		Course Code	Course Title	Course Outcome	
DSCC		COM203A61	Business Laws	<ol style="list-style-type: none"> 1. Equip students with current law, rules, and regulations related to settling business disputes. 2. Understand the legal framework and evaluate concepts of intellectual property, consumer protection and trade secrets 	
DSCC		COM204A62	Income Tax II	<ol style="list-style-type: none"> 1. Compute taxable income from business and capital gains and the statutory exclusions that are permitted. 2. Understand various other components of total income and determination of tax liability. 	
DSCC		COM204A63	Management Accounting	<ol style="list-style-type: none"> 1. Analyze and interpret the financial statements by applying accounting ratios. 2. Prepare fund flow and cash flow statements. 3. Understand Independently to prepare management report for decision making 	
DSCC		COT204A61	Aviation Management	<ol style="list-style-type: none"> 1. Examine the growth and development of the aviation industry. 2. Assess the structure and dynamics of the airline industry along with the airport and airlines management system. 3. Discover passenger handling, Cargo handling, regulations and formalities for traveling. 4. Identify the different organizations and their contribution to airlines management. 5. Analyze the basic airport infrastructure. 	
DSCP		COT2P2A61	Project Report And Viva Voce	<ol style="list-style-type: none"> 1. Identify the current situation, potential and various issues at tourism destinations and suggest possible solutions to overcome it. 2. Analyze the importance and the various stages involved in research 	
Elective Groups]Any ONE to be opted[#	Accounting and taxation	DSEC	COMA04A61	Goods and Services Tax	<ol style="list-style-type: none"> 1. Analyze the current status of Indirect Tax regime in India 2. Categorize and compute goods and services under GST Act, categorize under CGST, SGST and IGST 3. Apply the tax slab rate for various goods and services to assess the tax 4. Determine the GST filing and Return with the GST forms 5. List the clauses of offence and penalties
		DSEC	COMA04A62	Accounting for Business Decisions	<ol style="list-style-type: none"> 1. Apply the various marginal cost concepts like make or buy, selection of suitable product mix and earning desired profit for various decision making processes under different business scenarios. 2. Develop investment options and opportunities using experience curve and project and product life cycle cost techniques 3. Compare standard material, labor and overhead variances with actual performance to evaluate the efficiency of the organization 4. Evaluate the accounting mechanism and conceptual framework of double accounting system 5. Determine the room rents on the basis of check in and check out time, login and logout time and twenty-four hours' basis of the hotel and assessment of accounting procedure of hotel industry

Programme Matrix: Bachelor of Commerce – B.Com. Tourism [Vocational] [2019 Batch]

	Finance	DSEC	COMB04A61	International Financial Management	<ol style="list-style-type: none">1. Understand the various factors and issues prevailing in the international financial environment.2. Know the modus operandi of foreign exchange markets, determination of exchange rates, interest rates and their forecasting
		DSEC	COMB04A62	Portfolio Management	<ol style="list-style-type: none">1. Understand the various investment avenues to create a portfolio.2. Analyze the application of theories in portfolio management