Tel. No.: 2419700/2419567

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Vishwavidyanilaya Karyasoudha Crawford Hall, Mysuru- 570 005

(Re-accredited by NAAC at 'A')

(NIRF-2023 Ranked 44 in University Category & 71 in Overall Category)

No.: PMEB-1/Spl./09(5)/2023-24

Date: 08-07-2024

www.uni-mysore.ac.in

NOTIFICATION

Sub.: Syllabus and Examination pattern of BBA (Aviation Management) course under Specialized Programmes from the academic year 2024-25-reg.

Ref.: 1. Decision of the BOS Meeting held on 13-02-2024.

- 2. Decision of the Faculty of Commerce meeting held on 15-06-2024.
- 3. Decision of the Academic Council meeting held on 28-06-2024.

The Board of Studies in BBA (Aviation Management) (UG) at its meeting held on 13-02-2024 has recommended the approval of the 3rd year Syllabus of BBA (Aviation Management) course in University of Mysore under specialized/specified programs from the academic year 2024-25 as per NEP-2020.

The Faculty of Commerce and the Academic Council at their meetings held on 15-06-2024 and 28-06-2024 respectively, have also approved the above proposal and the same is hereby notified.

The 3rd year syllabus of BBA (Aviation Management) course may be downloaded from the University website https://uni-mysore.ac.in/PMEB/.

To;

1. The Registrar (Evaluation), University of Mysore, Mysuru.

2. The Dean, Faculty of Commerce, Dept. of Commerce, Hemagangotri, Hassan.

3. Prof. S.J. Manjunath, DoS in Business Administration (BIMS), Manasagangothri, Mysuru.

4. The Principal, Hindustan First Grade College, J.P. Nagar, Mysuru.

5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.

6. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.

Office Copy.



Estd - 1916

(Re – accredited by NAAC at "A" Grade with a CGPA of 3.01) (overall Ranking 34th and Universities 19th in NIRF Ranking 2020)

B.N. BAHADUR INSTITUTE OF MANAGEMENT STUDIES

Manasagangothri, University of Mysore, Mysore – 570006.

Prof. S. J. Manjunath, BE, MBA, Ph.D

Professor and Chairman

13th February, 2024

To

The Director – PMEB University of Mysore Mysuru – 570 005

Dear Sir/Madam,

Subject: Covering Letter for Submission of Proceedings of the meeting of the BoS-Specialised UG Programme BBA (Aviation Management) held on 14th February, 2024

Reference:

1. Letter from the Registrar, UoM, vide No P.M.E.B - 5/Spl.-31/2022-23; dated 02nd January, 2024.

*** *** ***

With reference to the above subject read with reference, we are herewith enclosing the proceedings of the meeting of BoS in Aviation Management (UG) held on 14th February, 2024 along with the soft copy.

Please do the needful and oblige

Thanking you

yours faithfully

J. 2.

Prof S J Manjunath CHAIRMAN

BoS-BBA (Aviation Management)
DoS in Business Administration-BIMS
University of Mysore
Manasagangothri, Mysuru - 570 006

BoS - BBA (AVIATION MANAGEMENT) SPECIALIZED UG PROGRAMME MINUTES OF BOARD OF STUDIES MEETING

Date: 13th February, 2024

Venue: Office of the Chairman - BoE - BBA(AM), BIMS - MGM, UoM, Mysore

List of Members:

1. Prof. S J Manjunath	Chairman
2. Prof. Anand D	Member
3. Dr. Amulya M	Member
4. Dr. C J Priya	Member
5. Mr. Milton Gerald Huggins	Member
6. Mr. Eshwar V	Member

The Chairman welcomed all the members. The agenda was presented before the board and the following resolutions were made after a detailed discussion.

- 1. This Annual BoS meeting held as per the intimation letter from Registrar, UoM, vide No P.M.E.B 5/Spl.-31/2022-23; dated 02nd January, 2024
- 2. During the previous annual BoS meeting held on 14.01.2023, the board had submitted the recommended minor modified Regulations for BBA Aviation Management, specialised programme as per National Education Policy 2020 (NEP 2020) along with III and IV Semester syllabus of the said programme as per then UoM Circular vide No P.M.E.B 5/21/Spl./2022-23; dated 27th December, 2022. Further the submitted recommendation is approved vide notification from Registrar, UoM, vide No: PMEB-1/Spl./29/2021 22; dated 19th April, 2023, same was brought to the notice of quorum.
- 3. Syllabus of V Semester and VI Semester BBA Aviation Management, specialised programme as per National Education Policy 2020 (NEP 2020) was put for discussion before the quorum and after a detailed discussion syllabus for V Semester and VI Semester of the said programme were approved considering the suitable recommendations, in this meeting.
- **4.** Members suggested that the Panel of examiners and the board of examiners and the same is proposed.
- **5.** The board approved the panel of examiners for the year 2024 25 and the same will be handed over to Registrar (Evaluation) in a sealed Envelope by BoS Chairman.

HINDUSTAN FIRST GRADE COLLEGE

No 27/F, 3rd Stage, J P Nagar, Mysuru – 570 008

BBA (AVIATION MANAGEMENT)

BOS MEETING - 13TH FEBRUARY, 2024

BOS MEMBER LIST - CUM - ATTENDANCE

SL No	Name and Address	Designation	Signature
01	Prof. S J MANJUNATH Professor DoS in Business Administration – BIMS University of Mysore, Mysore – 570 006	Chairman	s ²
02	Prof. ANAND D Director, Directorate of Distance Education and Professor and Chairman DoS in Business Administration – BIMS University of Mysore, Mysuru– 570 006	Member	
03	Dr. AMULYA M Associate Professor DOS in Business Administration – BIMS University of Mysore, Mysuru– 570 006	Member	Alf-ee
04	Dr. C J PRIYA Principal Hindustan College No 27/F, 3 rd Stage, J P Nagar, Mysuru- 570 008	Member	27
05	Mr. MILTON GERALD HUGGINS Vice President, OFPL City Office: No 27/F, 3 rd Stage, J P Nagar, Mysuru - 570 008	Member	
06	Mr. Eshwar V Assistant Professor and Head Department of Commerce and Management Hindustan College No 27/F, 3rd Stage, J P Nagar, Mysuru – 570 008	Member	V. Es



UNIVERSITY OF MYSORE

Curriculum Framework

For

BBA – AVIATION MANAGEMENT Specialised Programme

5th and 6th Semester Syllabus as per NEP 2020

(Applicable to those students taking admission into First semester from the Academic Year 2022 - 23)

Offered at HINDUSTAN COLLEGE

(Affiliated to University of Mysore) No 27/F, 3rd Stage, J P Nagar Mysuru – 570 008

Scheme of Teaching & Evaluation for BBA Aviation Management, 5th and 6th Semester.

(This Scheme replaces courses illustrated in Minor Modification – 1 for 5th Semester and onwards)

			Semester V			•	•	
SI No	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
33	BBAAM.5.1	Airport Safety & Security Management	DSC	3+1+0	60	40	100	4
34	BBAAM.5.2	Business Research Methodology	DSC	3+1+0	60	40	100	4
35	BBAAM.5.3	Project Work	DSC	0+0+4	50	50	100	4
36	BBAAM.5.4	Elective - 01 (Paper 01)	DSE	2+1+0	60	40	100	3
37	BBAAM.5.5	Elective - 02(Paper 01)	DSE	2+1+0	60	40	100	3
38	BBAAM.5.6	Digital Marketing	Vocational – 1	3+1+0	50	50	100	4
39	BBAAM.5.7	Cyber Security / Employability skills	SEC – VB	1+0+2	25	25	50	2
						SUB - TO	OTAL (E)	24

ELECTIVE GROUPS AND COURSES:

SL No	Travel Agent and Tour Operators	Corporate Governance and Social Responsibility	Income Tax	Logistics And Supply Chain Management
Course Code	TATO1	CSR1	ITL1	LSCM1
Paper – 01	TRAVEL AGENTS AND TOUR OPERATORS – 1	Corporate Governance	Income Tax Law and Practice – I	Freight Transport Management

Note: Students have to choose Two Electives in V Semester and Continue with the same Elective combinations in VI Semester.

	Semester VI									
SI No	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits		
40	BBAAM.6.1	Airline Customer Service	DSC	3+1+0	60	40	100	4		
41	BBAAM.6.2	Business Law	DSC	3+1+0	60	40	100	4		
42	BBAAM.6.3	International Business	DSC	3+1+0	60	40	100	4		
43	BBAAM.6.4	Elective - 01 (Paper 02)	DSE	2+1+0	60	40	100	3		
44	BBAAM.6.5	Elective – 02(Paper 02)	DSE	2+1+0	60	40	100	3		
45	BBAAM.6.6	Goods and Services Tax (GST)	Vocational – 2	3+1+0	50	50	100	4		
46	BBAAM.6.7	Internship	I-1	0+0+2	-	50	50	2		
SUB – TOTAL (F)							24			

ELECTIVE GROUPS AND COURSES:

SL No	Travel Agent and Tour Operators	Corporate Governance and Social Responsibility	Income Tax	Logistics And Supply Chain Management
Course Code	TATO2	CSR2	ITL2	LSCM2
Paper – 02	TRAVEL AGENTS AND TOUR OPERATORS – 2	Corporate Social Responsibility	Income Tax Law and Practice – II	Sourcing for Logistics and Supply Chain Management

EXIT OPTION WITH BACHELOR DEGREE – Ability to solve complex problems that are ill-structured requiring multi – disciplinary skills to solve them.

<u>Name of the Program: Bachelor of Business Administration in Aviation Management – BBA (AM)</u> Notes to Scheme of Teaching & Evaluation:

- One Hour of Lecture is equal to 1Credit.
- > Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- > Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- ➤ 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.20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20students) 2 Hours of Practical Class is equal to 2Hours of Teaching.

Acronyms Expanded:

➤ AECC Ability Enhancement Compulsory Course

DSC Discipline Specific Core Course

> SEC-SB/VB Skill Enhancement Course-Skill Based/Value Based

➢ OEC
 ➢ DSE
 ➢ SEE
 ➢ CIE
 ➢ L+T+P
 Open Elective Course
 Discipline Specific Elective
 Semester End Examination
 Continuous Internal Evaluation
 Lecture + Tutorial + Practical(s)

Internship with Aviation Related Organization:

Objective:

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to a
 professional context.

Guidelines

- Each student will have to work in an Organization for at least 4 weeks after their Fifth Semester Examination.
- The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report contains details of the organization, nature of business, and a write up on the learning outcome from the internship carried out by them.

Marks Allocation

 Out of total 50 Marks: 30 Marks for the Internship Report and 20 Marks for Presentation and Viva-Voce examination.

Course Code: BBAAM.5.1 Name of the Course: Airport Safety & Security Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
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Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Understand the basic regulations and importance of airport safety and security.
- **b)** Knowledge on security laws, procedures and handling methods.

Syllabus:	Hours
Module No. 1: AIRPORT SECURITY- I	10

Introduction, security planning, responsibility and organisation, air side security procedures, land side security procedures – passenger terminal, cargo terminal.

Module No. 2: AIRPORT SECURITY-II

10

Airport security programme, Airport security authority, Airport civil aviation security committee, preventative measures, security v/s facilitation training and awareness, testing inspection and audit. Bureau of Civil Aviation Security (BCAS).

Module No. 3: PHYSICAL SECURITY FOR THE AVIATION ENVIRONMENT

10

Introduction Intrusion detection system, Security cameras, determining total security system cost, locks and key control, security barriers and fencing security lighting, window security.

Module No. 4: AIRPORT AIRCRAFT EMERGENCIES

15

Types of emergencies, level of protection required, water supply and emergency access roads communication and alarm requirements. Rescue and fire fighting vehicles and procedures, foaming the runways, removal of disabled aircraft.

Module No. 5: AIRPORT EMERGENCIES RESPONSE AND NOISE CONTROL

15

Emergency response – accident, medical emergencies, natural gas leaks, severe weather and natural disasters, terrorism – bomb threats, hijacking, hostage situation, functions of Aerodrome committee.

Skill Developments Activities: (Any two among three)

- 1 Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book.
- 2 Prepare in the Skill Development Book procedure of Physical Security followed in a particular airport.
- 3 Prepare in the Skill Development Book on Airport Emergencies Response and Noise Control.

- 1. Aviation Safety procedures Manual, DGCA, 2014.
- 2. Commercial Aviation Safety, Stephen K. Cusick, Antoni Cortes, Clarence C. Rodrigues, McGraw Hill Edition, 2017.
- **3.** Aviation and Airport Security: Terrorism and Safety Concerns, Second Edition, Kathleen Sweet, CRC press, 2009.

Course Code: BBAAM.5.2

Name of the Course: Business Research Methodology

Course Credits	No. of Hours per Week	Total No. of Teaching Hours			
4 Credits	4 Hrs	60 Hrs			
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & work etc.					
Course Outcomes: On successful completion of the course the Students will demonstrate					

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Theoretical Knowledge about various types of research.
- b) Ability of Literature survey and reviewing collection of data, analysing and reporting.

Syllabus:					Hours
Module No.	1: INTRO	DUCTION TO B	USINESS RESI	EARCH	08

Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, business research plan/proposal. Business Research Design - Types of business research, Exploratory, Descriptive, and Causal research.

Module No. 2: REVIEW OF LITERATURE, RESEARCH GAP, RESEARCH 15 **PROPOSAL**

Meaning, literature review v/s literature survey, types of literature review (i)Narrative literature review, (ii) Systematic literature review, (iii) Scoping literature review, (iv) Argumentative literature review, (v) Integrative literature review, (vi)Theoretical literature review. Summarising Literature Review. Concept of Research Gap

Research Proposal - Components of Research Proposal, Format, Referencing.

Module No. 3: DATA COLLECTION, POPULATION, SAMPLING AND 15 HYPOTHESIS.

Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale. Population: Meaning, Types of Population – finite, infinite. Sampling: Meaning, Steps in Sampling process, Types of Sampling - Probability and non probability Sampling Techniques, Errors in sampling. Hypothesis: Meaning, Types, Formulation of Hypothesis, Errors in hypothesis.

Module No. 4: STATISTICS FOR SOCIAL SCIENCE RESEARCH 10

Introduction, Data and Types of Statistical Analysis, Statistical Data, Statistical Variable. Descriptive Statistics, Concept of Central Tendency (Mean, Median, Mode) their application based on scale, Concept of Standard Deviation, Dispersion. Application of T Test, ANNOVA and Testing of Hypothesis based on research data collection. APA Style of Tables, Analysis and interpretation of Data based on statistical data.

Module No. 5: RESEARCH REPORT AND PUBLICATIONS

12

Components of research reports, format, chapterization. APA Style of Referencing.

PUBLICATIONS: Research Papers - Conference Proceedings, Journals, UGC Care List, Web of Scopus, Impact Factors. (Students can be encouraged to publish a research paper)

Skill Developments Activities: (Any two among three)

- Listing of various open source online platform for literature survey.
- Presentation of Review of Literature.
- Collecting data from a small group by way of structured questionnaire and analyzing the data.

- 1. Kothari, C. R. Research Methodology. New Age International Publishers.
- 2. M M Munshi and K Gayathri Reddy, Research Methods, Himalaya Publishing House.
- 3. C. A. HESSE and J. B. OFOSU, Statistical Methods for The Social Sciences, Akrong Publications Limited, Ghana (ISBN: 978-9988-2-6060-6)

Course Code: BBAAM.5.3
Name of the Course: Project Work

Evaluation Advisory

For First Continuous Internal Evaluation (C1 of 25 Marks) Following may be considered:

- 1. Review of Literature (Presentation of Review of Literature).
- 2. Selection of Topic and Submission of Proposal and Title Finalisation.

For Second Continuous Internal Evaluation (C2 of 25 Marks) Following may be considered:

- 1. Construction of Questionnaire/Interview Schedule.
- 2. Analysis and Interpretations of Data including presentations of the same.
- **3.** Publication of at least one research article in any Conference Proceedings/Journals to be encouraged.

For Semester End Exams (SEE/C3 of 50 Marks) Following may be considered:

- 1. Open Viva Voce (Evaluation can be done using various sub parameters for presentations)
- **2.** Evaluation of the Project

Project Guidelines

- 1. Students' might be encouraged to do project work on multi-disciplinary area, few suggestions for the same illustrated below:
 - Exploring avenues in higher education pertaining to aviation management stream and comparison between the same.
 - Exploring job industry, requirement of additional skills/certifications for sustainability or growth in the job.
 - Exploring necessary skill sets for jobs at reputed organization(*Dream Jobs*).
 - Any other dynamic topics as suitable from time to time.
- 2. It is advised to select the topics emphasizing on career of the student(higher education or job) and study on mere comparison between airlines, airports, etc... might be avoided, except in extra ordinary situations.
- 3. Faculty having exposure in research (social science research), good publications, can be preferred over others for supervising the students'. Based on requirement a co guide may be allotted.
- 4. Each student needs to maintain a work dairy, jointly signed by student and supervisor and submitted to the principal of the institute on regular intervals such as once in a week or once in fortnight.
- 5. Along with the documents pertaining to evaluation of C1 and C2, the work dairy needs to be preserved in the institution for a minimum period of six months from the date of university hosting the result in the web portal.

Course Code: BBAAM.5.4/5.5 (Elective 01/02 Paper 01) Name of the Course: TRAVEL AGENTS AND TOUR OPERATORS – 1

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Examine the History, growth and present status of Travel agency.
- **b)** Analyse the functions of Tourism Organizations in India.
- c) Analyse the functions of International Tourism Organizations.
- d) Evaluate the importance of Travel Agency fairs and Benefits.
- e) Analyse the importance of Travel Agency fairs and Benefits.

Syllabus:	Hours
Module No. 1: INTRODUCTION	12

Meaning and Definition of a Travel Agency and Tour Operators – Travel Agency Growth – Structure – Functions – Types of Travel Agency – Wholesaler - Retailer and Tour Operators – Distinction between Wholesale Travel Agency and Tour Operator

Module No. 2: TOURISM ORGANISATION IN INDIA

08

Growth and Development of Tourist Organization with special reference to India – Sergeant Committee – Jha – ITDC.

Module No. 3: INTERNATIONAL TOURISM ORGANISATION

10

International Tourist Organization – WTO – IATA – UFTAA – PATA – ICAO – ASTA – TAAI

Module No. 4: GROWTH AND FUTURE OF TRAVEL AGENCIES

08

Future of Travel Agencies – Travel and Trade Publications – Travel Agents – Training Programmes – Travel Agency's Sponsored Programmes.

Module No. 5:TRAVEL AGENCY FAIRS AND BENEFITS

07

Travel Agency fairs and Benefits – ITB (International Tourism Board) – WTM (World Travel Mart) – Travel Trade Workshop – EIBTM (Business Travel Meetings)

Skill Developments Activities: (Any two among three)

- 1 Visit any travel agent recognized by IATA and student needs to record a report in the Skill Development Book.
- 2 Prepare a Tour plan.
- 3 Prepare a detailed report on Tourism Organizations in India.

- 1. Mohinder Chand Travel Agency Management An Introductory Text, 2nd Revised and Enlarged Edition, Anmol Publications Pvt Ltd, New Delhi, 2000
- 2. PranNath Seth An Introduction to Travel and Tourism, Sterling Publishers Pvt Ltd, Delhi, 1998.

Course Code: BBAAM.5.4/5.5 (Elective 01/02 Paper 01) Name of the Course: CORPORATE GOVERNANCE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Knowledge on Corporate Governance and exposure towards various committee reports.
- **b)** Insights about Ethics and Value Systems.

Syllabus:	Hours
Module No. 1: CONCEPT OF CORPORATE GOVERNANCE	08

Meaning and importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance, present scenario and case studies.

Module No. 2: CORPORATE GOVERNANCE AND ROLE OF COMMITTEES IN INDIA

Need and Importance of Committee Reports, Emergence of corporate governance, corporate governance committees- Cadbury Committee on Corporate Governance, 1992, Sarbanes-Oxley Act, 2002, Kumar Mangalam Birla Committee, 1999, Naresh Chandra Committee Report, 2002, Narayana Murthy committee Report, 2003, Dr. J. J. Irani Committee Report on Company Law, 2005, - case studies.

Module No. 3: ETHICS AND VALUE SYSTEM

10

Meaning- Religion and Ethics – Morals and Ethics –Ethics in Management – Ethics in Business – Importance of Ethics in Business. Value Systems – Introduction – Values – Moral Standards – Source of Ethics – Nature and objectives of Ethics – A Holistic view of values and Ethics – Categorization of values – Moral values

Module No. 4: ETHICS AND BUSINESS

09

Concept and Importance, Nature and importance of Business ethics, Principles of Business ethics, Arguments for and against business ethics, benefits of corporate ethics, techniques to improve ethical conduct of business, Ethics in functional areas of business-marketing, HRM, Accounting and auditing, Finance, etc, ethics and Science and technology, philosophy and culture managing ethics and legal compliance-case analysis.

Module No. 5: PROFESSIONAL ETHICS AND MODERN BUSINESS ETHICS

08

Professional Ethics for Functional Managers – Comparative Ethical behaviour of Managers – Code of Ethics – Competitiveness and Ethics – Organizational Size and Ethics – Cost of Ethics. Modern business Ethics and Dilemmas – Right in theory, Does Ethics work in business? – Legal vis- a -vis Ethical –Corporate social responsibility and Ethics - Corporate Governance and Ethics.

Skill Developments Activities: (Any two among three)

- 1 A details analysis on any one Committee Report pertaining to Corporate Governance.
- 2 Listing out various ethical values followed in an organization.
- 3 List out various ethics and dilemmas with respect to professional ethics.

- 1. Corporate management and Accountability by L.C. Gupta (McMillan Institute for FM and Research, Chennai-1974).
- 2. Strategic Management by Hill, Ireland and Horkisson (Thomson).
- 3. The Ethics of Management. Larue Tone Hosmer and Richard D Irwin Inc.

Course Code: BBAAM.5.4/5.5(Elective 01/02 Paper 01)

Name of the Course: INCOME TAX LAW AND PRACTICE - I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Basics of Income Tax.
- **b)** Compute taxable income under the head Salaries and House Property.

Syllabus:	Hours
Module No. 1: INTRODUCTION	06

Basic Concepts: Types of taxes, Power to levy taxes. Components of Income Tax Law—(i) Annual Finance Act, (ii) Income Tax Act, (iii) Income Tax Rules, (iv) Legal Decisions of Courts,(v) Circulars/Notifications. (vi) Charge Of Income Tax as per Section 4 of Income Tax Act, 1961. Heads of Income, Concept of deductions (under Chapter-VIA and Section 10AA) — (i) Deductions in respect of certain payments and (ii) Deductions in respect of certain incomes. Definitions — usage of terms "Means", "Includes", "Means and Includes", Definitions of terms Assessee, Assessment, Person, Income, India, Previous Year and Assessment Year. Cases where income of a previous year is assessed in the previous year itself. Undisclosed sources of income — Section 68, 69, 69A, 69B, 69C and 69D of Income Tax Act. Agricultural Income, problems on partial integration of agricultural income with non-agricultural Income.

Module No. 2: RESIDENCE AND SCOPE OF TOTAL INCOME

06

Residential Status of Individual including deemed resident, Residential Status of Firm/AOP/Local Authority/Company etc... Scope of total Income, Problems on Incidence of Tax.

Module No. 3: INCOME FROM SALARY (RETIREMENT)

06

Introduction, Chargeability u/s 15, Retirement Benefits - Gratuity, Pension Regular and Commuted Leave Salary.

Module No. 4: INCOME FROM SALARY

15

Definition of Salary u/s 17, meaning and types of allowance, perquisites, various types of provident funds, deductions u/s 16, Concept of 115BAC, problems on computation of Income chargeable under the head Income Salary, including comparison between opt out and opt in of 115BAC (new regime and old regime).

Module No. 5: INCOME FROM HOUSE PROPERTY

12

Chargeability u/s 22, Conditions For Chargeability, **Composite Rent** – Meaning of Composite Rent, tax treatment of composite rent, manner of splitting up. Annual Value u/s 23, Treatment of unrealised rent u/s 23(1), problems on computation of Annual Value under difference scenario viz... u/s 23(1)(a)/(b), u/s23(1)(c), u/s 23(2), u/s 23(3), u/s 24(4), u/s 24(5). Deduction from Annual Value under various sub section of section 24. Comparison between opt out and opt in of 115BAC (new regime and old regime). Section 25A provisions for arrears of rent and unrealized rent received subsequently, problems on same. Treatment of income from coowned property as per section 26 and problems on same. **Deemed Ownership** u/s 27(i) - Transfer to a spouse, Transfer to a minor child, Holder of an impartible estate, Person in possession of a property, Person having right in a property for a period not less than 12 years (including all applicable exception and notes). Set off and Carry forward of Losses from House Property.

Skill Developments Activities: (Any two among three):

- 1 Listing of cases where income of previous year, is assessed in the previous year itself.
- 2 Prepare a salary compression by opting in and opting out 115BAC.
- 3 Collect and Fill details pertaining to Income from House Property in ITR 2.

- 1. Vinod K Singhania & Kapil Singhania, Taxmann's Direct taxes law & practice.
- 2. CA. T N Manoharan and CA G R Hari, Students' Handbook on Taxation, Snow White Publication.

Course Code: BBAAM.5.4/5.5 (Elective 01/02 Paper 01) Name of the Course: Freight Transport Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Understand the different functions of Commercial transport.
- **b)** Analyse pricing and pricing strategy.
- c) Understand transport administration.
- **d)** Understand of transport and export documentations.

Syllabus:	Hours
Module No. 1: TRANSPORT FUNCTION	10

Transport functionality - Transport structure and classification - Principles and participants - Transport service-Traditional carriers, package service, ground package service, Air package service- Intermodal Transportation -Piggyback/TOFC/COFC, Containerships, Non-operating intermediaries; Modes of Transport - Rail, Water, Pipeline, Air, Motor Carriers.

Module No. 2: TRANSPORT ECONOMICS

09

The structure of Transport Costs and Location of Economic Activities. Demand for transport. Models of Freight and Passenger Demand. Model Choice; Cost Functions in the Transport Sector. Special Problems of Individuals Modes of Transport; Inter-modal condition in the Indian Situation.

Module No. 3: TRANSPORT ADMINISTRATION

08

Operations management, Consolidation, Negotiation, Control, Auditing and Claim administration, Logistical Integration.

Module No. 4: TRANSPORT DOCUMENTATION

10

Transport documents: Delivery order, Dock receipt, Bill of Lading, Freight Bill, Sea way Bill (SWB/e-SWB), Airway Bill (AWB/e-AWB), shipping guarantee, packing note or list, consignment note - Shipping Manifest. Export documents: BOL, certificate of origin, commercial invoice, consular documents, destination control statement, Dock receipt, EEI, Export license, Export packing list, Free trade documents, inspection certificate, insurance certificate, shipper's letter of instruction.

Module No. 5:PRICING

08

Pricing fundamentals – Fundamentals of Pricing, Principle of Pricing, F.O.BPricing, Delivered pricing - Pricing issues- potential discrimination, quantity discounts, pick up allowances, promotional pricing, menu pricing- platform service pricing, value added service cost, efficiency incentives.

Skill Developments Activities: (Any two among three)

- 1 Identify any two products suitable for transportation via Rail, Water, Pipeline, Air, Motor Carriers
- 2 Draft a BOL for shipment of goods
- 3 List out and explain the different kinds of Pricing.

- 1. Donald. J. Bowersox& Donald. J. Closs, Logistical Management-Theintegrated Supply Chain Process, TATA Mc-Graw Hill.
- **2.** Rahul V Altekar, "Supply Chain Management- Concepts and Cases", Prentice Hall of India Pvt. Ltd.

Course Code: BBAAM.5.6

Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Gain knowledge on Digital Marketing and strategies.
- **b)** Gain knowledge on Email marketing and Content marketing.
- c) Gain knowledge on Social Media Marketing and Web Analytics.
- d) Gain knowledge on YouTube Advertising & Conversions.

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Syllabus:	Hours
Module No. 1: Introduction to Digital Marketing	08

Introduction, Overview of digital marketing, Evolution of digital marketing, Importance and benefits of digital marketing, Digital marketing channels and platforms. Digital Marketing Strategy and Planning: Developing a digital marketing strategy, Setting goals and objectives, Budgeting and resource allocation. Campaign planning and execution, Monitoring and adjusting digital marketing campaigns.

Module No. 2: : Email and Content Marketing:

09

Introduction to email marketing, Building an email list, Creating effective email campaigns, Email automation and segmentation, Email marketing metrics and analytics. Content Marketing: Understanding content marketing, Content strategy and planning, Content creation and distribution, Content promotion and amplification, Content marketing metrics and analytics.

Module No. 3: Social Media Marketing (SMM)

Social Media Marketing: Overview of social media marketing, Social media platforms and their features, Creating and optimizing social media profiles, Social media content strategy, Social media advertising and analytics. Mobile Marketing: Mobile marketing overview, Mobile advertising strategies, Mobile app marketing, Location-based marketing, Mobile marketing analytics.

Module No. 4: Web Analytics

Analytics and Reporting: Importance of analytics in digital marketing, Setting up web analytics tools (e.g., Google Analytics), Tracking and measuring key performance indicators (KPIs), Conversion tracking and optimization, Reporting and data visualization.

Module No. 5: YouTube Advertising (Video Ads) and conversion

08

YouTube Advertising (Video Ads): YouTube advertising, its usages, Creating YouTube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance. Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.

Skill Developments Activities: (Any two among three)

- Examine the concept of Digital Media and benefits to be derived.
- Recognize the core features of CRM and retention programmes 2
- Identify the metrics used in digital marketing.

- 1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
- 2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson
- 3. Internet Marketing: a practical approach By Alan Charlesworth
- 4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E Neher
- Marketing: How Mobile Technology is Revolutionizing Marketing, Communications and Advertising" by Daniel Rowles

Course Code: BBAAM.5.7

Name of the Course: Employability Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: : Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.
- b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes.
- **d)** Exhibit the communication and leadership skills.
- e) Conduct self SWOC analysis and set his career goals

Syllabus: Hours Module No. 1: Competitive Examinations 06

Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. Karnataka State Government Examinations: KPSC, KEA, KSPEB. Eligibility criteria for various examinations. Common Examination pattern. Private Organizations: Access vacancies fromNaukari.com; Indeed.com; shine.com; linkedin.com etc., Practical Explore various vacancies notified by the above-stated authorities.

Module No. 2: Quantitative aptitude, logical reasoning, and analytical ability 12

Quantitative aptitude: Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. (Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Directions, and Venn Diagram. Analytical Ability: Statement and assumptions and Data interpretation. Practical Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability

Module No. 3: Digital Literacy

07

Basic computer skills: MS Word and MS Excel (only layout, basic operations and short cut keys). MS PowerPoint, Internet and web browsing skills, Email etiquette. **Practical** Draft an Email to the HR of a company as an aspirant for the job by attaching your resume.

Module No. 4: Soft Skills

10

Communication Skills: Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills. Interpersonal Skills: Understanding the importance of team work, Conflict resolution, and Building positive relationships with team members.

Leadership skills: importance and Effective leadership. **Practical** As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.

Module No. 5: Career Development and Workplace Etiquette

08

Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing. Workplace Etiquette: Time Management- importance and strategies for effective time management, Dress code, personal grooming, Office and workplace manners, Meeting etiquette. Work ethics and integrity. Practical Prepare a resume with at least 2 references. Conduct a mock interview based on the resume prepared by the students

Skill Developments Activities: (Any two among three)

- 1 Collect the latest employment notification, suitable for the qualification of the student.
- 2 Solve any competitive exam's numerical ability paper.
- 3 Conducting Group Discussion of the students.

- 1. Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi
- 2. GitangshuAdhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- **3.** Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.

Course Code: BBAAM.6.1 Name of the Course: Airline Customer Service

Name of the Course. Affine Customer Service			
Course Credits	No. of Hours per Week	Total No. of Teach	ning Hours
4 Credits	4 Hrs	60 Hrs	
Pedagogy: Classrooms lecture	, tutorials, Group discussion,	Seminar, Case stud	ies & field
work etc.			
	ul completion of the course, the		strate
a) Applying the concept of v	values and importance of self-este	em and punctuality	
	ques of managing complaints		
c) Understanding the import	tance of communication skills and	cross culture awarene	ess
d) Understanding and manage	ging stress levels		
Syllabus:			Hours
Module No. 1: Introduction			10
Airline industry changes Custor	ner service in the age of the cu	stomer, airline custor	mer service,
economic and social impact, Reg	gulatory bodies.		
Module No. 2: Communication Skills 09			
Customer service and communic	Customer service and communication, the importance of listening in customer service, verbal and		
non-verbal communication.			
Module No. 3: Techniques 08			
Meet the customer, non-face-to-face communication in customer service, Social media—new ways			
	ing with complaints, managing co	mplaints.	
Module No. 4: Culture			10
Know yourself first, Social sty	Know yourself first, Social styles and customer service, cross-cultural awareness in customer		
service, emotional intelligence.			
Module No. 5:Stress Managem	ent		08
Understanding stress and pressure, managing irregular working hours			
Skill Developments Activities: (Any two among three)			
	sued by regulatory body in relation		
2 Draft a communication	for damage control, due to soc	cial media post of an	n aggrieved
customer.			
2 List out named ty for strong	man a a a a a a a a a a a a a a a a a a		

3 List out remedy for stress management.

Books for Reference:

1. IATA Book on Airline Customer Service

Course Code: BBAAM.6.2
Name of the Course: Business Law

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Comprehend the laws relating to Entering Contracts
- **b)** Comprehend the laws relating to Partnership Formation and Types

Syllabus:	Hours
Module No. 1: Elements of Contract	15

The Indian Contract Act, 1872: Nature of Contracts – Introduction to The Law of Contract, Agreement – Types of Agreements. Contract – Essentials of Valid Contract, Types of Contract on the basis of (i) Validity/enforceability (Valid, Void, Voidable, Illegal Agreements, Unenforceable Contracts) (ii) Formation (Express, Implied, Quasi, E. Com Contracts) (iii) Performance [Executed, Executory (Unilateral, Bilateral). Void Contract, Voidable Contract, and difference between void contract and voidable contract. Difference between Agreement and Contract,

Offer –Legal Rules of an offer, Kinds of offer (General, Special, Counter, Cross, Standing), Difference between offer and Invitation to Offer, Offer by Act (oral, written and conduct), Offer by Abstinence, Essentials of a proposal, Acceptance –Legal rules of a valid acceptance and Communication of offer and acceptance. Communication of performance (i) from the viewpoint of proposer and (ii) the other from the viewpoint of acceptor. Revocation of offer and modes (Notice, lapse of time, un-fulfilment of conditions, death or insanity). Revocation of acceptance.

Module No. 2: Essential Elements of Contract – I (Consideration, Capacity of the Parties)

Consideration – Meaning and definition, Legal Rules regarding valid consideration, doctrine of privity of contract and exceptions to doctrine of privity of contract, exemption to rule of "agreement without consideration is void".

Capacity to Contract – (A) Age of Majority (The Indian Majority Act, 1875) Position of Minor – Contracts with minor, ratification upon attaining majority, Minor as beneficiary (Section 30 of the Indian Partnership Act), minors right on pleading minority, supply of necessaries to minor, contact by guardian and it's enforceability (B) Sound Mind (Section 12) – Position of unsound mind person (Insanity, Drunkenness, Mental Idiocy) entering into contract – Test of Unsoundness of Mind, English Law vs Indian Contract Act, onus of proving unsoundness of mind. [C] Contract by disqualified persons - Incompetency to contract due to political status, corporate status, legal status, etc...

Module No. 3: Essential Elements of Contract – II (Free Consent)

Consent – Definition of Consent (Section 13), Definition of Free Consent (Section 14), Elements vitiating free consent (Section 15 to Section 22) – (A) Coercion – Effect on Contract (B)Undue influence – deemed positions, essential elements to constitute undue influence – (i) Relationship between parties, (ii) Position to dominate the will (Real, Fiduciary, Mental distress, Unconscionable bargains) (iii) Object (iv)Burden of proof[C] Fraud (situation where Mere silence is a fraud and mere silence is not a fraud), (D) Misrepresentation (Section 18). Difference between Coercion and Undue influence, Difference between Fraud and Misrepresentation. Legal effects upon missing of free consent in agreements. [E] Mistake (Section 20, 21 and 22) – Mistake of Law (Indian and Foreign), Mistake of Fact – Bilateral (Mistake as to subject matter, mistake as to possibility of performance) Unilateral Mistake of Fact – Identity of Person, Character of Written document.

Module No. 4: Essential Elements of Contract – III (Others) Legality of Object and Consideration (Section 23) –(i) Forbidden by law, (ii) Defeat the provisions

of any law (iii) Fraudulent, (iv) Injury to person or property, (v) Regard as immoral by Court (vi) Opposed to public policy. Void Agreements - Expressly declared Void Agreements - (i) Entered by incompetent parties, (ii) Bilateral mistake of fact, (iii) Unlawful consideration/object in full or parts(iv) restraint of marriage, (v) restraint of trade(including exception - Statutory exceptions, Judicial Interpretation exceptions), (vi) restraint of legal proceedings (vii) meaning of which is uncertain (viii) Agreements without consideration(for non-exempted) (ix)Wagering Agreement(including Essentials, resembling transactions which is not wagering, Contract of Insurance vs Wagering Agreement)(x) Agreements to perform impossible acts.

Module No. 5: Introduction to Partnership Act, 1932

10

Definition – Partnership, partner, firm. Elements of Partnership. Determination of existence of partnership (section 6). Partnership vs Other forms of Business Entities. Kinds of Partnership – (A) on the basis of time – (i) at will, (ii) fixed period (B)Extent of Business – (i) particular (ii) general. Partnership Deed – Contents of Partnership Deed. Types of Partners, position of a minor.

Skill Developments Activities: (Any two among three)

- 1 List out various land mark case studies pertaining to Contract Law as applicable for the above contents only.
- 2 List out the Minor's position in an agreement, including in a partnership firm.
- 3 Draft a Partnership Deed.

- 1. CA (Dr.) P.C. Tulsian, CA. Bharat Tulsian and Tushar Tulsian, Business Laws, S. Chand Publication.
- 2. N D Kapoor, Elements of Mercantile Law, SULTAN CHAND & SONS Publisher.
- 3. Avatar Sing, Principles of Mercantile Law, Eastern Book Co Publisher.
- 4. The Indian Contract Act, 1872, Universal Law Publishing, New Delhi.
- 5. The Indian Partnership Act, 1932, Universal Law Publishing, New Delhi.

Course Code: BBAAM.6.3 Name of the Course: International Business

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Understand the concept of International Business.
- **b)** Differentiate the Internal and External International Business Environment.
- c) Understand the difference MNC and TNC.
- d) Understand the role of International Organisations in International Business.
- e) Understand International Operations Management

Syllabus:	Hours
Module No. 1: INTRODUCTION TO INTERNATIONAL BUSINESS	12

Introduction- Meaning and definition of international business, need and importance of international business, stages of internationalization, tariffs and non-tariff barriers to international business. Mode of entry into international business - exporting (direct and indirect), licensing and franchising, contract manufacturing, turnkey projects, management contracts, wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments.

Module No. 2: INTERNATIONAL BUSINESS ENVIRONMENT

12

Overview, Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Technological and Natural environment.

Module No. 3: GLOBALIZATION

12

Meaning, features, essential conditions favoring globalization, challenges to globalization, MNCs, TNCs - Meaning, features, merits and demerits; Technology transfer – meaning, Types, Elements and issues in technology transfer.

Module No. 4: ORGANIZATIONS SUPPORTING INTERNATIONAL BUSINESS

12

Meaning, Objectives and functions of - IMF, WTO, GATT, GATS, TRIM, TRIP; and Regional Integration- EU, NAFTA, SAARC, BRICS.

Module No. 5: International Operations Management

12

Global Supply Chain Management- Global sourcing, Global manufacturing strategies, International Logistics, International HRM - Staffing policy and it's determinants; Expatriation and Repatriation (Meaning only).

Skill Developments Activities: (Any two among three):

- 1 Tabulate the foreign exchange rate of rupee for dollar and euro currencies for 1 month
- 2 Prepare a chart showing currencies of different countries
- 3 Collect and paste any 2 documents used in Import and Export trade.

- **1.** Rakesh Mohan Joshi. (2011). International Business, Oxford University Press, New Delhi.
- 2. Francis Cherunilam; International Business, Prentice Hall of India
- 3. P. SubbaRao International Business HPH
- 4. SumatiVarma. (2013). International Business (1st edi), Pearson.
- **5.** Charles Hill. (2011). International Business: Text & Cases, Tata McGraw Hill, New Delhi
- **6.** International Business by Daniel and Radebaugh Pearson Education

Course Code: BBAAM.6.4/6.5 (Elective 01/02 Paper 02) Name of the Course: TRAVEL AGENTS AND TOUR OPERATORS – 2

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Define and explain the Nature and Scope of Tour Operation.
- **b)** Demonstrate the Communication process in Travel Industry.
- c) Prepare the travel itinerary for National and International Tour Package with cost estimation
- d) Explain the usage of Technology in Travel Industry.
- e) Prepare business plan to set up Travel Company.

Syllabus:	Hours
Module No. 1: INTRODUCTION	12

Functions of tour operators: Negotiation and liasioning with principles, tour package formulation, pre-tour arrangements, tour operations and post-tour management - Source of income of travel agency and tour operator: commission, service charges and mark up on tours. Case studies of Travel agency and Tour operators: Thomas Cook, SITA, TCI.

Module No. 2: COMMUNICATION IN TRAVEL INDUSTRY

09

Technological Advances in Communication – Mass Media Technologies – Computers – Videotex Systems.

Module No. 3: TRAVEL ITINERARY PREPARATION

12

Travel Documents – World Travel laws – Itinerary Preparation – Pricing, Cost and Selling a Tour – Policies, Practices and Problems in Tour Management - Travel Formalities: Passport, Visa and Health Regulation along with travel documents required for visiting NE region of India: Restricted Area Permit (RAP) and Inner Line Permit (ILP) Tour Packaging: definition, types and designing a tour package; Tourist Guide: definition, types, duties and responsibilities.

Module No. 4: TECHNOLOGY IN TRAVEL INDUSTRY

06

Future Trends in Travel Management – Information Technology in Tourism – Global Distribution System – Computerized Reservation System (CRS) – Amadeus – Sabre – Apollo – Galileo.

Module No. 5:ENTREPRENEURSHIP AND TOURISM

06

Procedure for setting up of Travel Agency and Tour Operating Enterprises; Their role in development of tourism industry. Travel Agency Accounting - The Basic Accounting System used in Travel Industry - Procedure - Financial Analysis - Control Techniques - Cash Flow Analysis - Cost Volume Profit Analysis - Budgetary Control.

Skill Developments Activities: (Any two among three)

- 1 Prepare a follow up E Mail to a prospective customer, who enquired for a travel plan.
- 2 List out the latest technological advancement in Travel Industry.
- 3 Prepare the procedure for setting up of Travel Agency and Tour Operating Enterprises.

- 1. Mohinder Chand Travel Agency Management An Introductory Text, 2nd Revised and Enlarged Edition, Anmol Publications Pvt Ltd, New Delhi, 2000
- 2. PranNath Seth An Introduction to Travel and Tourism, Sterling

Course Code: BBAAM.6.4/6.5 (Elective 01/02 Paper 02) Name of the Course: Corporate Social Responsibility

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Define and explain the Nature and Scope of Tour Operation
- **b)** Demonstrate the Communication process in Travel Industry
- c) Prepare the travel itinerary for National and International Tour Package with cost estimation
- d) Explain the usage of Technology in Travel Industry
- e) Prepare business plan to set up travel company

Syllabus:	Hours
Module No. 1: INTRODUCTION TO CSR	12

Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR; Initiatives in India.

Module No. 2: INTERNATIONAL FRAMEWORK FOR CSR

09

International framework for corporate social Responsibility, Millennium Development goals, Sustainable development goals, Relationship between CSR and MDGs. United Nations (UN) Global Compact 2011. UN guiding principles on business and human rights. OECD CSR policy tool, ILO tri-partite declaration of principles on multinational enterprises and social policy.

Module No. 3: CSR-LEGISLATION IN INDIA AND THE WORLD

09

Section 135 of Companies Act 2013. Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India.

Module No. 4: THE DRIVERS OF CSR IN INDIA

07

The Drivers of CSR in India, Market based pressure and incentives civil society pressure, the regulatory environment in India Counter trends. Performance in major business and programs. Voluntarism Judicial activism.

Module No. 5: KEY STAKEHOLDERS OF CSR

08

Identifying key stakeholders of CSR & their roles. Role of Public Sector in Corporate, government programs that encourage voluntary responsible action of corporations. Role of Non profit & Local Self Governance in implementing CSR; Contemporary issues in CSR & MDGs. Global Compact Self Assessment Tool, National Voluntary Guidelines by Govt. of India. Understanding roles and responsibilities of corporate foundations.

Skill Developments Activities: (Any two among three)

- 1 Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book.
- 2 Listing and explaining selected CSR Model on the basis of their relevance as on date.
- 3 Identification of various CSR Activities done by Corporate and reporting the same in Skill Development Book.

- 1. Corporate Social Responsibility: An Ethical Approach Mark S. Schwartz
- 2. Handbook on Corporate Social Responsibility in India, CII.
- **3.** Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi

Course Code: BBAAM.6.4/6.5 (Elective 01/02 Paper 02) Name of the Course: Income Tax Law and Practice – II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Computation of Profits and Gains of Business/Profession for Income Tax.
- b) Computation of Capital Gains, Income for other source, for Income Tax.
- c) Computation of Total Income and Tax Liability and knowledge about procedural aspects of Income Tax.

Syllabus:	Hours
Module No. 1: PROFITS AND GAINS OF BUSINESS OR PROFESSION	12

Meaning of Business, Profession, Definition of Business u/s 2(13), definition u/s 2(36), Meaning of Profits, Method of Accounting u/s 145(1) application of section 145B, ICDS I to ICDS X, Chargeability u/s 28, SPECULATION BUSINESS: Explanation 2 to section 28, provisions of section 73, Speculative Transaction u/s 43(5). Computation of Profits and Gains from Business Or Profession – Admissible deductions (sec 30 to sec 37), Inadmissible deductions (u/s 40), Expenses or payments not deductible in certain circumstances (u/s 40A), Profits chargeable to tax (u/s 41), other related provisions, simple problems on computation of Profits and Gains from Business and Profits and Gains from Profession (Chartered Accountant, Doctor, Lawyer).

Module No. 2: CAPITAL GAINS

12

Introduction to concept of transfer of Capital Assets u/s 45, Definition of Capital Asset u/s 2(14), Definition of Transfer u/s 2(47), Exclusions – (i) Stock-in trade, (ii) Personal effects (exclusions from personal effects, Definition of Jewellery) (iii) Rural agricultural land (including calculation problems based on distance). (iv) Specified Gold Bonds (v) Special Bearer Bonds, 1991 (vi) Gold Deposit Bonds. Short Term and Long Capital Assets – Definitions u/s 2(42A), u/s 2(29A), holding period of Short Term Capital Asset (STCA) if held for less than 12 months, STCA if held for less than 24 months, STCA if held for less than 36 months (including problems on determination of holding period). Transactions not regarded as transfer u/s 47. Computation of Capital Gain u/s 48, Cost of Acquisition Long-term capital assets referred to in section 112A before 1st February, 2018, Capital Gain on sale of immovable property below the stamp duty value, TDS 194IA, Exemption of Capital Gains [Sections 54 to 54F], Rate of Tax for different types of Capital Gain. Simple Problems.

Module No. 3: INCOME FROM OTHER SOURCE

09

Introduction, Chargeability u/s 56, Rates of TDS of Causal Incomes, Interest Income, Dividend Income, simple problems on Computation of Income from Other Source (including grossing up), taxability of Family Pension including deductions u/s 57, deductions not allowable u/s 58, deemed income u/s 59.

Module No. 4: TOTAL INCOME AND TAX LIABILITY

06

Computation of Gross Total Income, Deductions under sections 80C, 80D, 80E, 80G, 80GG, 80TTA, 80TTB, 80U, rebate u/s 87A including comparison between opt out and opt in of 115BAC (new regime and old regime).

Module No. 5: PRE - PAID & SELF-ASSESSMENT TAXES, INTEREST, RETURNS

06

Pre – Paid Taxes – Tax Deducted at Source, Tax Collected at Source, Advance Tax. Self-Assessment Tax. Problems on interest u/s 234A, 234B, 234C, Filing of Returns U/s 139(1), 139(4), 139(5), 139(8A), Late Filing Fee u/s 234F.

Skill Developments Activities: (Any two among three)

- 1 Collect and fill Income Tax Return 2 Pertaining to Capital Gain.
- 2 List out rates of TDS as applicable to an Individual.
- 3 List out various types of donation u/s 80G.

- 1. Vinod K Singhania & Kapil Singhania, Taxmann's Direct Taxes Law & Practice.
- 2. CA. T N Manoharan and CA. G R Hari, Students' Handbook on Taxation, Snow White Publication.

Course Code: BBAAM.6.4/6.5 (Elective 01/02 Paper 02)

Name of the Course: Sourcing for Logistics and Supply Chain Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) Understand the role of sourcing in logistics and supply chain management, and its impact on overall business performance.
- **b)** Analyze and evaluate sourcing strategies and decisions, including make-or-buy, in sourcing vs. outsourcing, and supplier selection criteria.
- c) Develop effective supplier relationship management skills, including negotiation, communication, and collaboration.
- **d)** Apply sourcing best practices, including risk management, sustainability, and ethical sourcing.
- e) Evaluate the impact of technology and innovation on sourcing, and apply relevant tools and techniques to optimize sourcing processes and outcomes.

Syllabus:		Hours
Module No. 1: Sourcing		08

Meaning and Definition, Approaches to Sourcing. Sole Sourcing – Single, Dual &Multiple sourcing arrangements, other sourcing/purchasing strategies, Tendering –Open, Restricted and Negotiated approaches. Intra–Company trading and Transfer pricing arrangement, Implications of International Sourcing.

Module No. 2: External Sourcing

08

Criteria for sourcing requirement from external suppliers – Quality Assurance, Environmental and Sustainability, Technical Capabilities, System Capabilities, Labour Standards, Financial Capabilities. Award criteria – Price, Total Life Cycle Costs, Technical Merit, Added Value Solutions, Systems, and Resources

Module No. 3: Assessment of Financial Stability

10

Sources of information on potential suppliers' Financial performance. Financial reports – Profit & Loss Statements, Balance Sheets, and Cash Flow Statements. Ratio Analysis on Liquidity, Profitability, Gearing and Investment. Role of credit rating agencies.

Module No. 4: Assessment of Market Data

12

Analysing Suppliers' Market. Secondary Data on Markets & Suppliers. Indices that measure economic data. Process of obtaining tenders and quotations. Decision criteria for tenders and quotations. Criteria to assess tenders and quotations – use of weighted points system.

Module No. 5:Legislative, Regulatory & Organizational Requirements

07

Legislative, Regulatory & Organizational Requirements when sourcing from not for-profit, private and public sector suppliers. Competitive tendering process. Timescales on tendering process. Procedure for award of contract. Regulatory bodies.

Skill Developments Activities: (Any two among three)

- 1 Highlight the stages when Early Supplier Involvement is encouraged by companies to maximize the benefits
- 2 List out the Credit rating agencies for supplier assessment..
- 3 Identify the benefits of co-location of suppliers to the company.

- 1. Donald Waters, Logistics An Introduction to Supply Chain Management, Palgrave Macmillan, New York.
- **2.** David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class SupplyManagement-A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.

Name of the Program: Bachelor of Business Administration in Aviation Management – BBA (AM) Course Code: BBAAM.6.6

Name of the Course: Goods and Services Tax (CST)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

Course Outcomes: On successful completion of the course, the Students will demonstrate

a) Understand the concept of International Business.

b) Differentiate the Internal and External International Business Environment.

Syllabus:	Hours
Module No. 1: Introduction	15

Genesis of GST in India – Moot of Concept of GST by PMO during 2000, Union Budget 2006 – 07, Constitutional Amendment, Road Map of GST. Working of GST (i) Dual GST Model, (ii) Destination Based (concept of IGST/UGST/CGST/SGST) (iii) GST Council, (iv) Concept of HSSN and SAC, (v) Goods and Service Tax Network. Concept Of Supply (CGST Act, 2017): Meaning of supply as per section 7 (including statutory provisions), Taxability of composite and mixed supplies as per section 8. Supply under different scenarios (Schedule I, II, III).

Module No. 2: Registration and Cancellation of GST

12

Threshold limit for mandatory Registration, Types of GST Registration – Normal Tax Payer, Casual Taxable Person, Composition Taxpayer, Non-Resident Taxable Person. Various forms used in GST Registration Process – GST REG 01, GST REG 02, GSTR EG 03, GST REG 04, GST REG 05, GST REG 06, Online Registration Process through Portal (*Tax Payer only*) – "New Registration" Part A, generation of TRN, "New Registration" Part B, list of documents required for Registration including AADHAAR authentication(*Proprietorship and Firm only*). Generation of ARN (Application Reference Number), GST REG 02 – Acknowledgment. Stages after ARN Generation till approval or rejection. Raising SCN in GST REG 03 through online and filing of clarification online in GST REG 04, Order Rejection/Issue GST REG 05 or GST REG 06. Time limit for various stages- Pending for Processing, Clarification filing, approval or rejection, concept of Physical Visit.

Module No. 3: Computation of Taxes under GST

15

Various rates of Tax under GST, Difference between Nil Rated and Zero Rated supply, Simple problems on computation of IGST, UGST, CGST, SGST upon supply from regular tax payer, difference between invoicing by regular and composite dealer. Concept of Input Tax Credit and concept on set off out output tax liability against input tax including simple problems. Composite Supply and Mixed Supply (theory only).

Module No. 4: Compliance under GST

09

Basic Compliance under GST and Penalties for Violation – Compliance of Display of GSTIN, Generation of E Way Bill, Contents of Invoice, Contents of Bill of Supply, difference between Invoice and Bill of Supply, Mandatory E Invoicing, penalties for each such violations.

Module No. 5: GST in Aviation Industry

09

Applicability of GST on Ticket Booking, Treatment of GST upon Ticket Cancellation, GST on Cancellation Charges, GST on Cargo Booking, GST on Sale of Goods during flying (domestic and international) – Custom line, provisions of refund of GST for international passengers.

Skill Developments Activities: (Any two among three)

- 1 Write a report on latest GST Council Meeting.
- 2 Prepare a chart showing difference between Composite Supply and Mixed Supply
- 3 List out the provisions of refund of GST for international passengers

Books for Reference:

- 1. Dr Vinod K Singhania and Dr Monica Singhania, Students' Guide to Income Tax including GST, Taxmann Publication.
- 2. Dr Girish Ahuja and Dr Ravi Gupta, Practical Approach to Direct and Indirect Taxes, Commercial Law Publishers (India) Pvt, Ltd.

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