

Programme Matrix: Bachelor of Commerce Tourism [2023 Batch]



# Kristu Jayanti College

**AUTONOMOUS** Bengaluru

Reaccredited 'A++' Grade by NAAC | Affiliated to Bengaluru North University

## FACULTY OF COMMERCE

**Programme Matrix: Bachelor of Commerce Tourism [2023 Batch]**

### Programme Outcomes

After the successful completion of Bachelor of Commerce – Tourism (Hon.) programme, the graduate will be able to:

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

PO2: apply ethical standards and appropriate hospitality and tourism strategies for domestic and international tourism

PO3: perform accounting, taxation, auditing, finance roles in national and international organisations

PO4: analyse the economic, social and environmental issues related to business

PO5: integrate innovations in Tourism and Commerce for business development

PO6: design and execute ethical research projects in Tourism and Commerce

Date of Approval: 10/2/2023

DEAN

FACULTY OF COMMERCE AND MANAGEMENT  
KRISTU JAYANTI COLLEGE AUTONOMOUS  
K. Narayanapura, Kothanur PO  
Bengaluru - 560077



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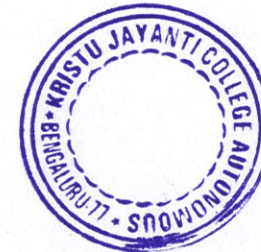
<b>I Semester</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Outcomes</b>
DSC	21COM2T411	Financial Accounting	<ol style="list-style-type: none"> <li>1. Compute profit by converting single entry system into double entry system.</li> <li>2. Compute interest, cash price in connection with the preparation of ledger accounts in the books hire purchaser under Asset Accrual Method.</li> <li>3. Analyze the cost of goods sold and value of stocks in accordance with fire insurance policies and claims.</li> <li>4. Compare cash book and pass book, recognize and rectify errors in accounting transactions.</li> <li>5. Explain emerging trends in the field of accounting.</li> </ol>
DSC	21COM2T412	Business Statistics	<ol style="list-style-type: none"> <li>1. Identify the significance of statistics and its functions in different business scenarios</li> <li>2. Make use of the different types of data and label it using specific type of diagram or graph</li> <li>3. Analyze the difference between the various measures of central tendency and dispersion</li> <li>4. Develop an understanding about Karl Pearson's &amp; Spearman's Rank Correlation and also construct the regression equation using regression coefficients</li> <li>5. Estimate the probable future activities based on past performance using Time Series.</li> </ol>
DSC	21COT2T411	Tourism Industry Business Management	<ol style="list-style-type: none"> <li>1. Understand the concept of tourism and how tourism originated</li> <li>2. Compare the different components of tourism and the characteristics of tourism products</li> <li>3. Discover the different types of tourism</li> <li>4. Determine the various motivational factors of travel</li> <li>5. Evaluate the economic, environmental and socio-cultural impacts of tourism and emerging trends in tourism industry.</li> </ol>
AECC	22ENG1T313	Contemplations in English Literature	<ol style="list-style-type: none"> <li>1. Identify the various concepts and usage of grammar and literature through studying prose and poetry</li> <li>2. Construct impeccable critical analysis of literary texts</li> <li>3. Apply the theoretical concept language and literature in practical life to communicate effectively.</li> </ol>
AECC	21KAN1T315	Saahithya Sinchana I	<ul style="list-style-type: none"> <li>• ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು</li> <li>• ಮನುಷ್ಯ ಸಂಬಂಧಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು</li> <li>• ಬಾಲ್ಯದ ನೆನಪು ಹಾಗೂ ಬದುಕಿನ ಸಹಜತೆಗಳನ್ನು ಚರ್ಚಿಸುವರು</li> <li>• ಕಾಯಕನಿಷ್ಠೆ ಮತ್ತು ವೃತ್ತಿಪರತೆಯನ್ನು ವಿವರಿಸುವರು</li> <li>• ಪರಿಸರದ ಸೌಂದರ್ಯ ಹಾಗೂ ರಚನೆಯ ಸ್ವರೂಪ ಕುರಿತು ವಿಶ್ಲೇಷಣೆ ಮಾಡುವರು</li> </ul>

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AECC	21HIN1T315	Hindi Gadhya Ki Vidhaye aur Vyakaran	1:हिन्दी गद्य विधाओं का ज्ञान ग्रहण करने की क्षमता का विकास। 2:विद्यार्थियों में सामाजिक यथार्थ और मुल्यांकन करने का विकास। 3 विद्यार्थियों में गद्य विधाओं का वर्णन करने की क्षमता का विकास। 4:विद्यार्थियों में गद्य का विश्लेषण और व्याकरण बद्ध भाषा कौशल में प्रवीणता।
AECC	22AEN1T311	Listening and Comprehension in English	1. identify the barriers to listening and describe the key components that contribute to effective listening 2. use their grammatical knowledge to refine their speech and writing 3. analyse complex human situations and challenges that emerge from the prescribed texts.

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<b>II Semester</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Outcomes</b>
DSC	21COM2T421	Corporate Accounting	<ol style="list-style-type: none"> <li>1. Analyze the purpose of financial statements and prepare corporate final accounts.</li> <li>2. Examine the factors influencing the value of goodwill and compute the value of goodwill.</li> <li>3. Compute the value of shares under intrinsic value method, Yield method and earning capacity method.</li> <li>4. Determine the gross liability and Net liability of the under writer.</li> <li>5. Identify the internal control issues and the effects of the regulatory environment on financial reporting.</li> </ol>
DSC	21COM2T422	Business Economics	<ol style="list-style-type: none"> <li>1. Understand the basic economics concepts such as positive and normative economics, central problems of economics and opportunity cost</li> <li>2. Demonstrate the operation of demand and supply in business</li> <li>3. Evaluate the utility theories and identify the applications of consumer equilibrium in real life situation</li> <li>4. Apply marginal analysis for business decision making</li> <li>5. Analyze operations of markets under varying competitive conditions.</li> </ol>
DSC	21COT2T421	Destination Development and Tour Guiding Management	<ol style="list-style-type: none"> <li>1. Understand the basic concepts of destination management and the need for destination planning.</li> <li>2. Discover the destination product development strategy models and the challenges of destination branding.</li> <li>3. Analyze the meaning of tour guiding and the qualities required for a tour guide.</li> <li>4. Identify the tour guiding techniques and the various skills required.</li> <li>5. Examine the tour guiding requirements and the different types of tours.</li> </ol>
AECC	22ENG1T323	Glance: Readings from English Literature	<ol style="list-style-type: none"> <li>1. Examine particular themes as hope, love, and truth in prose</li> <li>2. Analyze the poems based on themes and techniques to understand human values</li> <li>3. Compose effective dialogues and speeches with precise grammatical structures.</li> </ol>
AECC	21KAN1T325	Saahithya Sinchana II	<ol style="list-style-type: none"> <li>1: ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು</li> <li>2: ಮನುಷ್ಯ ಸಂಬಂಧಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು</li> <li>3: ಯೌವನದ ಮಹತ್ವ ಹಾಗೂ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಚರ್ಚಿಸುವರು</li> <li>4: ಮನರಂಜನೆ ಹಾಗೂ ಸಿನಿಮಾ ಕಲೆಯ ಪ್ರಯೋಗ ಹಾಗೂ ಮಹತ್ವವನ್ನು ವಿಶ್ಲೇಷಣೆ ಮಾಡುವರು</li> <li>5: ಕಾವ್ಯದ ಮಹತ್ವ ಹಾಗೂ ಬದುಕು ಮೌಲಗಳನ್ನು ವಿವರಿಸುವರು</li> </ol>

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AECC	21HIN1T325	Kahani Sangrah aur Media Lekhan	1:हिन्दी कहानी विधा को समझने की योग्यता का विकास। 2:विद्यार्थियों में सामाजिक यथार्थ और मूल्यांकन करने का विकास। 3:कहानी पठन में रुचि एवं वर्णन करने की क्षमता का विकास। 4:मीडिया लेखन के स्वरूप का ज्ञान प्राप्ति और कहानी विश्लेषण करने की योग्यता का विकास।
AECC	22AEN1T321	Conversation Practice in English	1. Identify the barriers to listening and describe the key components that contribute to effective listening 2. Use their grammatical knowledge to refine their speech and writing 3. Analyse complex human situations and challenges that emerge from the prescribed texts
AECC	21EVS1T321	Environmental Studies	1. Understand the concept of Environment and ecosystems 2. Gain knowledge on various components controlling the stability of ecosystem 3. Understand the Policies and laws pertaining to the welfare of life forms

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<b>III Semester</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Outcomes</b>
DSC	21COM2T431	Accounting For Business Combination	<ol style="list-style-type: none"> <li>1. Appraise about application of the accounting standards</li> <li>2. Compute purchase consideration and examine merger and acquisition process</li> <li>3. Apply the techniques of corporate restructuring for internal and external reconstruction</li> <li>4. Prepare the liquidators' final statement of accounts</li> <li>5. Present the recent developments in accounting.</li> </ol>
DSC	21COM2T432	Cost Accounting	<ol style="list-style-type: none"> <li>1. Explain the basics of cost accounting and the role of cost accountant in an organization</li> <li>2. Classify various overheads and prepare cost sheet</li> <li>3. Analyze the methods of inventory control and prepare stores ledger</li> <li>4. Identify the methods to calculate wages</li> <li>5. Examine the procedure for controlling overheads through allocation, apportionment and absorption.</li> </ol>
DSC	21COT2T431	Niche and Adventure Tourism Management	<ol style="list-style-type: none"> <li>1. Understand the application of niche marketing concepts to specific tourism products using innovative methods.</li> <li>2. Discover the various types of niche tourism</li> <li>3. Identify the various forms of adventure tourism products and their relationships with tourism demand.</li> <li>4. Determine the classification of air-based adventure tourism activities</li> <li>5. Analyze the minimum standards for conducting water- based adventure tourism activities and the various training institutes in India.</li> </ol>
AECC	21ENG1T333	Confluence of English Literature	<ol style="list-style-type: none"> <li>1. Identify the various concepts and usage of grammar and literature through studying Prose and poetry</li> <li>2. Construct impeccable critical analysis of literary texts</li> <li>3. Apply the theoretical concept language and literature in practical life to communicate effectively.</li> </ol>

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AECC	21KANIT335	Saahithya Sinchana III	<p>1 : ಸಾಹಿತ್ಯದ ಕಿನ್ನಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು</p> <p>2 : ಮನುಷ್ಯ ಸಂಬಂಧಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು</p> <p>3 : ಅಭಿವೃದ್ಧಿಯ ಅರ್ಥದ ಕುರಿತು ಚರ್ಚಿಸುವರು</p> <p>4 : ಮಾನವ ಬದುಕಿನ ಸಹಜತೆಗಳನ್ನು ಚರ್ಚಿಸುವರು</p> <p>5 : ಸಾಧನೆ ಕುರಿತ ಆಧುನಿಕ ವಿಶ್ಲೇಷಣೆ ಮತ್ತು ಜೀವನ ಸಾಧನೆ ಕುರಿತು ಚರ್ಚೆ ಮಾಡುವರು</p>
AECC	21HINIT335	Kavitha Sangrah, Sarakari Patrachar aur Paribhashik Shabdhavali	<p>1: हिन्दी पद्य विधाओं का ज्ञान ग्रहण करने की क्षमता का विकास।</p> <p>2: विद्यार्थियों में सामाजिक मूल्यांकन और यथार्थ को समझने की क्षमता।</p> <p>3: विद्यार्थियों में पद्य विधाओं का वर्णन करने की क्षमता का विकास।</p> <p>4: पत्राचार एवं कार्यालयीन भाषा में विश्लेषण और सृजनात्मकता कौशल का विकास।</p>
AECC	21AENIT331	Essential English Reading	<p>1. Recognize the techniques of effective reading and demonstrate their competence in comprehension.</p> <p>2. Articulate their thoughts and structure written compositions as needed in official contexts</p> <p>3. Formulate their responses to contemporary challenges that emerge from the prescribed texts.</p>

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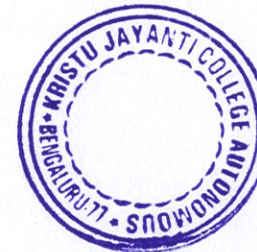
IV Semester			
Course Type	Course Code	Course Title	Course Outcomes
DSC	21COM2T441	Costing Methods And Techniques	<ol style="list-style-type: none"> <li>Determine the notional profit from contact account.</li> <li>Examine the treatment of abnormal loss, abnormal gain and normal loss in process account and compute the value of output.</li> <li>Analyze the application of service costing and calculate Passenger, tonne kilometers.</li> <li>Identify the importance of budgetary control and prepare cash, flexible budget.</li> <li>Explain the Emerging concepts in Cost Management.</li> </ol>
DSC	21COT2T441	Travel Consultancy Services and Tour Package Designing	<ol style="list-style-type: none"> <li>Understand the concept of travel agency business, its origin and growth.</li> <li>Discover the various services offered by travel agency business.</li> <li>Examine tour packaging process, types of package tours and the various components of a package tour. CO4: determine the process of tour costing and itinerary preparation. CO5: examine the various factors affecting the tour cost</li> </ol>
DSC	21COM2T443	Corporate Financial Management	<ol style="list-style-type: none"> <li>Understand the principles of financial planning for financial decision making</li> <li>Evaluate financial forecasting process and time value techniques</li> <li>Compute the cost of capital for different components of source of capital</li> <li>Analyze the techniques of capital budgeting for evaluating business proposals</li> <li>Assess the preparation and estimation of working capital.</li> </ol>
AECC	21ENG1T343	Reminiscence of English Literature	<ol style="list-style-type: none"> <li>Identify the various concepts and usage of grammar and literature through studying prose and poetry</li> <li>Construct impeccable critical analysis of literary texts</li> <li>Apply the theoretical concept language and literature in practical life to communicate effectively.</li> </ol>
AECC	21KAN1T345	Saahithya Sinchana IV	<ol style="list-style-type: none"> <li>ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು</li> <li>ಮನುಷ್ಯ ನಂಬಂಧಗಳು ಮತ್ತು ಸಹಬಾಳೆಯ ಕುರಿತು ಚರ್ಚಿಸುವರು</li> <li>ಸಾವಿನ ಸಹಜತೆ ಮತ್ತು ಅನಿವಾರ್ಯತೆಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು</li> <li>ಮೂಢನಂಬಿಕೆಯ ಅನಾಹುತಗಳ ಕುರಿತು ವಿವರಿಸುವರು</li> <li>ಕುಟುಂಬ ಮತ್ತು ಸಮಾಜದಲ್ಲಿ ಹೆಣ್ಣು ಅನುಭವಿಸುವ ಶೋಷಣೆಯ ಸ್ವರೂಪ ಕುರಿತು ವಿಶ್ಲೇಷಣೆ ಮಾಡುವರು</li> </ol>

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AECC	21HIN1T345	Hindi Natak, Computer aur Hindi	<ol style="list-style-type: none"><li>1: हिन्दी नाटक विधाओं का ज्ञान ग्रहण करने की क्षमता का विकास।</li><li>2: विद्यार्थियों में सामाजिक मूल्यांकन और यथार्थ को समझने की क्षमता।</li><li>3: विद्यार्थियों में नाटक विधाओं का वर्णन एवं अभिनय करने की क्षमता का विकास।</li><li>4: कंप्यूटर और हिंदी भाषा कौशल का विश्लेषण करता है।</li></ol>
AECC	21AEN1T341	Fundamentals of English Written Communication	<ol style="list-style-type: none"><li>1. Examine the features of effective writing and demonstrate their skills in complex, non- formulaic writing</li><li>2. Identify and fix common stylistic errors in written English</li><li>3. Analyze the representation of cross-cutting issues in literary works.</li></ol>
AECC	21INC1T341	India and Indian Constitution	<ol style="list-style-type: none"><li>1. Evaluate the philosophy of the Constitution and its structure</li><li>2. Appraise the powers and functions of various offices under the Constitution</li><li>3. Analyze the Indian values, Ideals and the role of Constitution in a Democracy.</li></ol>

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