UNIVERSITY OF MUMBAI

No.UG/ 381 of 2005

CIRCULAR :

Attention of Principals of the affiliated colleges in the faculty of Commerce and Professor-cum-Director, Institute of Distance Education is hereby invited to this office Circular No.UG/164of 2003 dated 9th May, 2003 and they are hereby informed that the recommendation made by the Dean, Faculty of Commerce has been accepted by the Academic Council at its meeting held on 6th August, 2005 vide item No.4.27 and that in accordance therewith the Certificate/Diploma/Advanced Diploma Course in Tax Procedure and Practice and Certificate/Diploma/Advanced Diploma Course in Tourism and Travel Management as Add-on courses are instituted by the University from the academic year 2005-2006.

Further that the syllabi for the Certificate/Diploma/Advanced Diploma Course in Tax Procedure and Practice and Certificate /Diploma/Advanced Diploma course in Tourism and Travel Management as Add-on courses is as per *Appendix* and that the same has been brought into force with effect from the academic year 2005-2006.

Mumbai 400 032,
16th September, 2005.

for REGISTRAR.

A.C.4.27/06.08.2005

To,

Principals of the affiliated colleges in Commerce and Professor-cum-Director, Institute of Distance Education

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No.UG/381-A of 2005 16th September, 2005.

Copy forwarded with Compliments to the Dean, Faculty of Commerce, for information.

for REGISTRAR.

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Copy for information to :-

The Director, Board of College and University Development, Deputy Registrar (Eligibility and Migration)/the Personal Assistants to the Vice-Chancellor, the Pro-Vice-chancellor, the Registrar and the Assistant Registrar, Administrative Sub-Centre, Ratnagiri.

OSD-Cum-Controller of Examinations (10 copies), The Finance and Accounts Officer, Accounts Section Fort (2 copies), Director (U.C.C., I.D.E. Bldg., Vidyanagari Campus) (2 copies), The D.R. A.A. Unit, (2 copies), The D.R. Special Cell, (1 copy), The D.R.(E.A.U.) (1 copy), They are requested to treat this as Action taken report on the concerned resolution adopted by the Academic Council/Management Council referred to in the above Circular and that no separate A.T.R. will be sent in this connection. Accounts Section, Vidyanagari, Kalina Campus

Enclosure to item No. ~~4.25~~ 4.27

6/8/05

UNIVERSITY OF MUMBAI

SYLLABUS

FOR

CERTIFICATE COURSE

DIPLOMA/ADVANCE DIPLOMA

IN TAX PROCEDURE & PRACTICE

(ADD-ON-COURSE)

(with effect from the academic year 2005-2006 and 2006-2007)

ADD ON COURSE
TAX PROCEDURE & PRACTICE

FIRST YEAR - CERTIFICATE COURSE

PAPER I	INCOME TAX
PAPER II	SALES TAX

SECOND YEAR – DIPLOMA

PAPER III	INCOME TAX
PAPER IV	WEALTH TAX/CUSTOMS ACT/SERVICE TAX

THIRD YEAR - ADVANCED DIPLOMA

PAPER V	CENTRAL EXCISE
PAPER VI -	ENTERPRENEURSHIP
-	CENTRAL EXCISE
PAPER VII	PROJECT WORK

FIRST YEAR -CERTIFICATE COURSE

PAPER – I

INCOME TAX LAW

Extent and application, definitions, previous years, residential status, Income which do not form part of total income ; Computation of total income, heads of income ; salaries ; Income from house property ; profit and gain from business and profession , capital gains ; income from other sources.

Income of other persons including assessees's total income, aggregation of income and set off and carry forward of losses, deduction from Gross total income under chapter VIA, rebate of income tax (under section 88)

FIRST YEAR -CERTIFICATE COURSE

PAPER II

State Sales Tax Procedure and Practice

1. Salient features of State Sales Tax act and rules made there under.
2. Important terms and definitions.
3. Incidental and levy of tax-when, what and how the tax is paid.
4. Registration of dealers-Compulsory registration under the prescribed form and the requisite fee and security and surely for the purpose of registration and certificate of registration-amendment, canceling and obtaining duplicate registration certificate and procedure thereof.
5. Rates of taxes.

Concessional rates-when availed

Use of various kinds of forms for availing concessional rates under the respective state , sales tax procedure for apllying for such concessional form and maintenance of records and issue and receipt of such declaration form an maintenance of records thereto.

Return and procedure for recovery and refund of tax.

Deposit of sales tax and filling and filing of challan in the prescribed form. Filing of the returns in the prescribed form and procedure for claiming refund of tax.

Central Sales Tax-Procedures and Practice

1.Regulatory framework- An overview of central Sales tax, 1956 an overview of central sales tax act (Registration and turnover rules, 1957)

Important terms and definitions:
Dealer, declared goods, goods, place of business, Sale, sale price, turnover, interstate sale.

Principles for determining - When central sales tax is leviable, the concept of sale or purchase of goods in the course of interstate trade or commerce.

When a sale or purchase of goods takes place outside the state.

When the sale or purchase of goods is in the course of import or export.

Registration of dealers and procedures thereof-filling and filing of application in form A fo registration; relevant fees payable security/surety for registration.

Grant of certificate of registration in Form 3.

Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

2. **Rates of Tax**

Concessional rate when available, kinds of forms for availing the concessional rates and maintenance of records related thereto.

(A)Sales to the registered dealers against Form C

Purchasers obligations, procedure for obtaining Form C from Sales Tax authorities and issuing of Form C to dealer. Application under prescribed form with requisite fee for obtaining Form C. Maintenance of records for receipts and issue of Form C Form2.

Sellers obligations : Obtaining Form 'C' from purchasers.

Maintenance of records of 'C' form collected and submission of 'C' form at the time of assessment.

(B)Sales to Government against 'D' Form.

Form 'D' – use and custody of maintenance, etc. of records of certificates in Form 'D'.

(C)Subsequent sale in the course of inter-state sale and receipt and issue of form E-1 and E-2 in connection hereto.

Application for obtaining Form E-1 and E-2 and relevant fees to be paid therewith, maintenance of records E-1 and E-2 Forms for receipts.

3. Branch and consignment transfer

Inter state transfer of goods from one office to another or principal to agent or agent to principal and issue and receipt of Form F.

Application of obtaining Form F and the relevant fee, maintenance of records of such forma and matters incidental there to form No. 5.

4. Determination of turnover, deductions from turnover.
5. Return of sales tax payable under the Central Sales Tax Act, 1956.

   Form No. 1 – filling and filing .

   Deposit of Central sales tax and filling and filing of challan in prescribed form.

SECOND YEAR - DIPLOMA

PAPER - III

Income Tax Procedure & Practice

Detailed Contents :

1. Income Tax authorities.
2. Permanent Account No. – Procedure for obtaining permanent Account No. (PAN) – filling and filling of application under form No. 49A
3. Computation of total income for filing of returns – Heads of income, deductions under chapter VIA, computation of Tax in case of Firm, Companies.
4. Payment of Tax : Tax deducted at source. Advance tax, Self Assessment Tax.

A. Tax deducted at source :

Filing and filing of applications form for obtaining TDS number under form No. 49 – B obligation of the person making payment, who and when the person is liable to deduct tax at source. Procedure and rate of tax deducted at source on various payments.

Employers Obligations :

Stage I : Certificate to be issued to the recipients - filing and issue of the various TDS form 16

Stage II : Deposit of tax deducted at source – filling and filing of the challan and deposit of tax.

Stage III : Submission of returns of TDS under Form No. 24 & Form No.26.

Recipients Obligations :

To obtain TDS certificate from payer, filling and filing of relevant certificate for lower or no deduction of tax a source.

B. Advance Tax -:

Who is liable to pay advance tax, computation of advance tax, Installment and due date of advance Tax , interest payable by the assessee. Filing of Challan and deposit of Advance Tax.

C. Self Assessment Tax -:

Filing of the challan and depositing of the tax thereof; interest under self assessment .

Return of Income : who is liable to file return of income , time limit, return of loss, Belated return , Revised Return, Defective Return, Return by whom to be signed, filling and filing of Return of income under :

Form No. 1 : In case of companies other than claiming exemption under section 11.

Form No.2 : For assesses (other than companies and those claiming exemption under section 11) Whose total income includes Profit and Gain from business and profession.

Form No. 3 A : For assesses including companies claiming exemption under section 11.

Note : practical Training on the Paper is essential.

Assessment Procedure : Inquiring before Assessment

Assesment under section 143 (1), Regular Assessment under section 143 (2) best judgement assessment income escaping assessment, issue of notice where income has escaped assessment, time limit for Notice, Time limit for completion of assessment and reassessment.

Post Assessment Procedures

A. Refund: who can claim refund. Form No.30 for refund. Time limit for claiming refund, Refund on appeal, interest on refunds.
B. Rectification of mistake(s).
C. Appeals and revisions: When an assessee can file appeal, appellate Authorities, procedure for filing appeal, filling and filing of Forms No.35, Form No.36, time limit for filing appeal, Revision by Income-Tax Commissioner.
D. Penalties & Procedure: Procedure for imposing penalties, waiver of Penalty, nature of default and penalties imposable.
Transfer of moveable property.
Tax Clearance Certificate & exemption certificate procedure.

SECOND YEAR - DIPLOMA

PAPER - IV

Income Tax Procedure & Practice
Procedure & Practice : Wealth Tax

1. Regulatory framework and overview of Wealth Tax Act, 1975 and Wealth Tax Rules, 1957.
2. Wealth Tax Authorities.
3. Important terms and definitions, Valuation date, Assessment Year, meaning of assets, net wealth, debt, deemed asset, exempted assets.
4. Exempted Assets, Valuation of immovable property, & jewellery, computation of Net Wealth, Computation of Wealth Tax, filling of challan for payment of wealth tax and deposit tax.
5. Return of wealth tax, limit for filing return filling and filing of return of wealth.
6. Assessment and post assessment procedure in brief.

Procedures and Practice : Customs

Details of Contents :

1. Role of customs in international trade.
2. Organisation of customs in India administrative and operation authorities.
3. Regulatory framework – An overview of Customs Act, 1961; An overview of Customs Tariff Act, 1975.

   Important terms and definitions :
   Assessable value baggage, bill of entry, suitable goods, duty exporter - foreign going vessels, aircraft goods, import manifest, importer, prohibited goods, shopping bill, stores, bill of lading, export manifest DOE, FAS, CIF, GATT, Letter of Credit.
4. Kinds of Duties – basic auxiliary, additional or countervailing : Basis of Levy – advelorem, specific duties.
5. Prohibition of exportation and importation of goods and provisions Regarding notified and specific goods.
6. Import of goods – free import and restricted import, Types of restricted imports – prohibited goods, canalised goods, import against licensing, types of import of cargo, import of personal baggage, import of stores.

Import of Cargo

(a) Import by land, sea or air route

(b) By post clearance procedure – for home consumption for warehousing exbond clearance.

Steps and documents to be prepared and filed, via. Bill of Entry.

Form No. 22 bill of entry for home consumption
Form No. 23 bill of entry for warehouse
Form No 24 Shipping bill for exbond clearance for home consumption and other accompanying documents.

Clearance Procedure for import by post.

Clearance of Baggage-import of Beggage - meaning and kinds of baggage, rules and procedure of import thereof – general passenger,tourist passenger and transfer of residence passenger (Form No. 37 – Form of baggage declaration)

7. Export of goods-free export and restricted exports;
Types if restricted exports – prohibited exports, canalized experts, exports against licensing;
Types if exports – Export of Cargo; export of baggage
Types of exporters – Manufacturer Exporter and Mercant exporter;
Export of cargo – (a) by land,sea and air route (b) by post clearance procedure – procedure and filling and filling of relavant documents.

- Form No. 94 – Shipping bill for Export of suitable goods
- Form No. 95 – Shipping bill for Export of duty free goods.
- Form No. 96 – Shipping Bill for Export of duty free goods exbond
- Form No.98 – Bill for Export dutiable goods
- Form No. 99 – Bill for Export of duty – free goods
- Form No 100 – Bill for Export of duty – free goods exbond

Duty drawback - Meaning / Scheme, Procedure and documentation thereof.
Form No. 93 – Shipping bill for export of goods under claim for duty drawback.

-Form no. 97 – Bill for export of goods under claim for duty drawback.

SERVICE TAX

1.Definitions – Assessee,Service Tax,Taxable Services

2.Charges of Service Tax

3.Valuation of Taxable Services.

4.Payment of Service Tax

5.Registration

6.Furnishing of Returns.

THIRD YEAR – ADVANCED DIPLOMA

PAPER V

Central Excise

1. Nature of meaning of Central Excise – Excise and Central Excise; Distinction between Central Excise duties and Customs, Sales Tax, Octroi Duty.

   Basis of Excise Duty – Specific duty, advalorem duty levy of slabs, compounded duty. Leviability – on what duty is leviable and who is liable to discharge the duty liability. Kind of excise duty – Basic, additional duty of excise, special duty.

2. Organisation of Central Excise in India – Administrative and operational authorities.

3. Regulatory Framework – An overview of Central Excise and Salt Ac, 1944; An overview of Central Excise Tariff Act, 1985; Central Excise Rule 1944.

   Important terms and definitions – Assessee, Assessable value, excisable goods,manufacture, manufacturer.

4. General Procedure under Central Excise :

   A. Registration for Central Excise – Purpose and procedure therof, exemption from registration, filling of declaration for claiming exemption, forms of application for registration and filling and filing of the same.

   B.Classificaton lists –filing and submission of classification lists and its approval. Form I – classification lists of excisable goods provided.

   C Price lists – when prior approval for price lists required, when submission of price lists not required. Submission of price lists under Part I and Part VII.

   Valuation of excisable goods – Items included and excluded in the value.

   D.Maintenance of production records – RG 1 Register of daily production; Stock Register for issue of raw materials under Form No.RG 23 A (Part I); Account of raw material in form No.4.

Clearances :

Type of Clearance

Clearances of excisable goods under physical control, self –removal procedure, compounding scheme, clearance of non-excisable goods; removal of goods for home consumption; removal of goods for exports.

(i) Removal of goods for home consumption

(a) Clearance under physical control – making an application under Form No. AR 1 to circle Inspector before removal of goods.

Preparation of TR 6 and depositing of duty, removal of excisable goods under GP I.

(b) Removal of goods under compounded levy scheme – Application for exercise of this option.

(c) Self removal procedure – applicability and its sailent features – Record based control and production based control.

Depositing of excise duty under challan TR 6.

Preparation of GP 1 and Maintenance of other records of removal like P.L.A., RG23A Part II Register.

(c) Clearance of non-excisable goods.

(ii) Removal of goods for export :

Export of excisable goods, excise concession in case of exports.
Types of exporters – Manufacturer exporter and merchant exporter.
Export of excisable goods under claim for rebate, export under bond and procudeures therof.

CENVAT

What is CENVAT, sailent features of CENVAT
CENVAT declaration under Rule 57 G for claiming CENVAT under Rule 57 A.

Small Scale Industry

(i) Eligibility of SSI which are exempted from licensing control.

(ii) SSI availing concession rate of duty. General Exemption in small scale Exmption Scheme under Notification No. 175/86.

Book of accounts, records and their Preservation –

(a) Records – RG I, EB – 4 for daily production and clearance.
(b) Account of Principal raw material
(c) CENVAT and Proforma Credit Record.
RG 23 A (Part I)
(d) Personal ledger account
(e) Goods received for reprocessing .
(f) Excise Control Code No.

Return

RT – 5 periodical /Quaterly Return of material used.
RT – 11 For obtaining exciseable goods for special industrial purposes without payment of whole or part of the duty and state the nature and quantity of such goods used for finalized products.
RT – 12 Monthly return under S.R.P.

THIRD YEAR – ADVANCED DIPLOMA

PAPER VI

SECTION – I ENTERPRENEURSHIP (50 Marks)

ENTERPRENEURSHIP (Theory – 35 Marks)

- Characteristics and qualities of an Enterpreneur
- Role of Government subsidies
- Selection of products / services
- Project report
- Choice of Technology
- Quality of Technology
- Quality and Manpower Management
- Sources, uses and management of finance
- Sales & marketing – Import-Export Management
- Office, Accounts & Tax Management

ENTERPRENEURSHIP (Project – 15 Marks)

SECTION – II CENTRAL EXCISE (50 Marks)

Central Excise – Problems based on syllabus of Paper V.

THIRD YEAR – ADVANCED DIPLOMA

PAPER VII

PROJECT WORK (Marks 100)

1) Report on On-the-job-training -	First Year	25 Marks
2) Report on On-the-job-training -	Second Year	25 Marks
3) Project work on Central Excise.		50 Marks
		100 Marks

PAPER VI : SECTION – I

ENTREPRENEURSHIP - (Theory – 35 Marks)

- Characteristics and qualities of an Entrepreneur
- Role of Government subsidies
- Selection of product/services
- Project report
- Choice of Technology
- Quality and Manpower Management
- Sources, uses and management of finance
- Sales & marketing – Import-Export Management,
- Office, Accounts & Tax Management

ENTREPRENEURSHIP (PROJECT – 15 Marks)

PAPER VI - SECTION – II (50 MARKS)

Questions based on case studies and practical questions on the application of theory of paper V.

PAPER VII : PROJECT WORK [200 MARKS]

- **FIRST YEAR - CERTIFICATE COURSE**
  On-the-job Training Report (50 Marks)
- **SECOND YEAR - DIPLOMA COURSE**
  On- the-job Training Report (50 Marks)
- **THIRD YEAR - ADVANCED DIPLOMA COURSE**
  Project Work at T.Y.B.Com. (100 Marks)

PAPER VI : SECTION – I

ENTREPRENEURSHIP - (Theory – 35 Marks)

- Characteristics and qualities of an Entrepreneur
- Role of Government subsidies
- Selection of product/services
- Project report
- Choice of Technology
- Quality and Manpower Management
- Sources, uses and management of finance
- Sales & marketing – Import-Export Management,
- Office, Accounts & Tax Management

ENTREPRENEURSHIP (PROJECT – 15 Marks)

PAPER VI - SECTION – II (50 MARKS)

Questions based on case studies and practical questions on the application of theory of paper V.

PAPER VII : PROJECT WORK [200 MARKS]

- **FIRST YEAR - CERTIFICATE COURSE**
  On-the-job Training Report (50 Marks)
- **SECOND YEAR - DIPLOMA COURSE**
  On- the-job Training Report (50 Marks)
- **THIRD YEAR - ADVANCED DIPLOMA COURSE**
  Project Work at T.Y.B.Com. (100 Marks)

Enclosure to item No. ~~4.26~~ 4.27
6/8/05

UNIVERSITY OF MUMBAI

SYLLABUS

FOR

CERTIFICATE COURSE

DIPLOMA/ADVANCE DIPLOMA

IN TOURISM & TRAVEL

MANAGEMENT

(ADD-ON-COURSE)

(with effect from the academic year 2005-2006 and 2006-2007)

Add On Course

CERTIFICATE, DIPLOMA AND ADVANCED DIPLOMA COURSE
IN
TOURISM & TRAVEL MANAGEMENT

The Career Oriented – Add on Courses for the Under Graduate students along with their conventional degree programme have been introduced by the University of Mumbai under the U. G. C. scheme of vocationalisation.

Objectives

The objectives of the course is to prepare and guide the youth of today in acquiring knowledge, skills and attitude for self employment and market oriented jobs.

Duration of the Courses

I	CERTIFICATE COURSE	One year	4 Credits
II	DIPLOMA COURSE (After successful completion of Certificate Course)	One year	8 Credits = 4 (Certificate course) + 4 (Diploma course)
III	ADVANCED DIPLOMA COURSE (After successful completion of Diploma Course)	One year	12 Credits = 4 (Certificate Course) + 4 (Diploma Course) + 4 (Advance Diploma Course)

ADD-ON COURSE

TOURISM & TRAVEL MANAGEMENT

FIRST YEAR -	**CERTIFICATE COURSE**
PAPER - I	TOURISM BUSINESS
PAPER - II	TOURISM PRODUCT
SECOND YEAR -	**DIPLOMA COURSE**
PAPER - III	TOURISM MARKETING
PAPER - IV	TRAVEL AGENCY & TOUR OPERATORS BUSINESS
THIRD YEAR -	**ADVANCED DIPLOMA COURSE**
PAPER – V	FRONTIERS OF NEW TOURISM SECTION - I (Sr. 1 - 4) SECTION – II (Sr. 5 – 8)
PAPER – VI	
SECTION – I	ENTREPRENEURSHIP
SECTION – II	CASE STUDIES / PROBLEMS
PAPER – VII	PROJECT WORK

ADD-ON COURSE
TOURISM AND TRAVEL MANAGEMENT

FIRST YEAR
CERTIFICATE COURSE

PAPER – I : TOURISM BUSINESS

This paper covers concept dimensions, trends and futuristic study in tourism.

- An Introduction to tourism -
  History, Nature, Definition, Traveller Travel terminology Abbreviations and Codes, Visitor, Tourist, Excursionist,
- A conceptual Frame work of tourism –
  Static, Dynamic and consequential Elements.
- Components of tourism –
  Area, Accessibility, Accommodation and Ammenities.
- Forms of tourism –
  Types and Typology of tourism, Domestic – International Tourism, Long Haul, Short Haul Tourism.
  Leisure, Religion, Pilgrimage, Health, Culture, Adventure, Convention, Incentive, Business Tourism etc.
- Organisations in promotion of tourism
  WTO / IATA / UFTAA / ICAO /IATO / Warsaw Convention / TAAI / ITDC / MTDC etc.
- Role of transport in tourism growth and Development
  Roadways, Railways, Airways and Waterways.
- Impact of tourism –
  (Positive / Negative) Socio-Cultural, Economic, Physical and Environmental.
- Growth and development of tourism in India. Potential of domestic tourism in India.

PRACTICALS AND PROJECT WORK:

- Visit to : Department of Tourism and other state Tourism Development Corporation (i.e. MTDC, RTDC)
- Visit to Bus station, Railway Station, Airport and Seaport.
  Procedure of Reservation, cancellation and to learn about amenities at various places.

Tourism Business : Paper – I

Recommended books:

1. Cristopher J. Holloway : The Business of Tourism: Macdonald and evans, 1983.
2. A. K. Bhatia : Tourism Development Principles and Practice, Sterling Publishers (P) Ltd. New Delhi.
3. Anand M. M. : Tourism and Hotel Industry in India. Sterling Publishers (P) Ltd. New Delhi.
4. Kaul R. H. : Dynamics of Tourism : A Terrilogy, Sterling Publishers (P) Ltd. New Delhi.
5. IITM : Growth of Modern Tourism Monograph IITTM, New Delhi, 1989.
6. IITTM : Tourism as an Industry Monograph IITTM, New Delhi, 1989.
7. Burhat & Madlik : Tourism Past, Present & Futurem Heinemann, London.
8. Wahab, S. E. : Tourism Management : Tourism International Press, London, 1986.
9. Brymer, Robert A. : Introduction to Hotel and Restaurant Research Management : Hub Publication Co., Lowa 1984.
10. Riccline J. R. Brent . Travel and Tourism Hospitality Research, London, 1982.
11. Surinder Aggarwal : Travel agency Management : Communication India, 1983.

PAPER - II TOURISM PRODUCT

This paper deals with tourism products mainly covering tourism resources with reference to India

- Tourism Resources – Definition and differentiation
  - Natural Resources : Relief Features, Climate, Flora Fauna etc.
  - Cultural Resources : Arts, Crafts, Heritage, Dance, Festivals etc.
  - Man made Resources : Musuem, Aquarium, Water Parks, Films Cities etc.
- Resources and Resource use-patterns in the past, present and a future perspective.
- Tourism Resources of India.
- Natural Tourism Resource – Rich diversity in landform and landscape, outstanding geographic features, climate, water bodies, flora and fauna.
  - Tourism Resources Potential in Mountains with special reference to Himalayas.
  - India's main desert area, their geological structure, development of desert tourism, Desert Safaris, Desert Festivals, Facilities and Trends.
  - Coastal Areas, Beaches and Islands – Coastal and Beach tourism in India, Island tourism with reference to Andaman and Nicobar Islands.
- Tourism Development Strategies with reference to Natural Resource tourism in India.
- Socio Cultural Resource – Art and Architectural Heritage of India, Glimpses of India's architectural styles adopted over ages, Historical monuments, ancient medieval and modern – their spatial and regional, dimension, religious and spiritual centers, fairs and festivals, craftsmanship, folk customs, costumes, monuments, museum, art galleries and libraries – their location and assets.
  - Performing arts of India, Dance Styles, Center of learning and performances, India folk dances.
  - Music and Musical Instruments, Different Schools of Indian Music.
  - Handicraft of India – Regional Variation – a potential resource.
  - Indian Folk Culture, Customs and Costumes.
- Man made Resources in Indian -
  - Created tourist Attractions for Entertainment, Academic, Scientific and Industrial purposes.

PRACTICALS AND PROJECT WORK:

- Usage of various Maps
  Map Reading and Interpretation (World / India / States/District and City)
- Filling Blank Maps: India and states
  Reading and Analysing Time tables: Airways, Railways, Roadways and Waterways

Tourism Business : Paper – II

Recommended books:

1. Percy Brawn	:	Indian Architecture Hindu and Buddhist Period.
2. Harle J. C.	:	The Art and Architecture of Indian Sub-Continent.
3. Bhartiya Vidya Bhavan	:	Imperial Unity
4. Bhartiya Vidya Bhavan	:	Classical Age
5. Acharya Ram	:	Tourism & Cultural Heritage of India ROSA Publication (Jaipur 1986)
6. Basham A. L.	:	The Wonder that was india Rupa and Co. Delhi, 1988.
7. Basham A. L.	:	The Gazatteer of Indian History and culture, Vol.2, Publication Division, Ministry of Information and Broadcasting, Government of India, 1988
8. Hussain, A. A	:	The National Culture of India, National Beek Trust, New Delhi, 1987.
9. Mukherjee R. K	:	The culture and Art of India, George Allen Unwin Ltd. London, 1959.
10. The Treasures of India	:	Marg Publication, Bombay, Museums.

SECOND YEAR

DIPLOMA COURSE

PAPER – III : TOURISM MARKETING

Tourism business has to be customer oriented. The multi-pronged developments in the global socio-economic environment make it essential that tourism industry which is internationally competitive now, prioritizes innovative marketing practices.

This course focuses on the aspects related to principles, practices, policies and strategies in tourism marketing.

- The concept of Marketing, tourism marketing, nature, marketing in the hospitality industry and travel industry characteristics of Hospitality – travel and tourism marketing - Linkage in tourism and other sectors (Travel Agency, Accommodation, Catering Transport and other amenities), Customer orientation and satisfaction, Tourism Marketing in India.
- Tourism product – Concept – Salient features, product life cycle, Tourism product planning, product strategy and Branding, Destination Marketing
- Tourism market analysis – Segmentation and its Viability (measurable, accessible, substantial, durable, defensible and competitive) and categories (product related, geographic, socio-economic and psychographic), market potential, Market Survey, Marketing Management Philosophies.
- Tourism Pricing – objectives, policies, strategies.
- Tour Packaging concept, characteristics, Methodology, Considerations and Pricing of tour Packging.
- Marketing and Advertising, Publicity aids – Books, Periodicals, Brochures, Posters, handouts, press releases, audiovisuals etc.
- Tourism Marketing and Public Relations.
- Planning Process in Marketing, Market Research, Tourism Finance.

PRACTICALS AND PROJECT WORK :

- Visit to Travel Agencies,
- Visit to Tour operators
- Visit to Hotels – (Room Reservation Front Desk, Guest Folio)
- Making Itineraries
- Tour Costing exercises
- Familiarizing with Modes of communication – Phone/PBX/EPBX/Fax/Computer/Email/Internet

Good Communication skills

Tourism Business : Paper – III

Recommended books:

1. Kotler, Philip : Marketing Management, Universal publications, New Delhi.
2. Maccarthy, L.K.J. : Basic Marketing-A Management approach.
3. Douglas Foster : Travel and Tourism Management
4. Negi, M. S. : Tourism and Hoteliering
5. Wahab, S. Grampter, L. : Tourism Marketing, Tourism International press, London, 1976
6. Stephen F. Witt & Luiz : Tourism Marketing and Management Moutinch Handbook, Brentice Hall, New Work, 1985.
7. Renal A. Nykiel : Marketing in Hospitality Industry (2ne Ed.) Van Nestrand Reinhold, 1986.
8. Maclean, Hunter : Marketing Management (Tourism in your Business) Canadian Hotel and Restaurant Ltd., 1984.
9. Philip Kotler, John Bowen, James Makens : Marketing for Hospitality & Tourism

PAPER – IV : TRAVEL AGENCY & TOUR OPERATORS BUSINESS

This Course analyses the role and contribution of travel suppliers and tourism distributors. The study includes functions, differentiation, regulations, cognition of travel agents (TA) tour operators (TO) and Excursion Agents (EA's) It also includes the role of allied services and ancillary services which are the arteries of tourism.

- Distribution chain – Organisational structure need and role of a travel Agency and Tour Operator, their functions different types and their responsibilities. Role and importance of Sub-Agents, Procedures for becoming a Travel Agent and tour operator in India, Travel agency organizations. Changes in the organization, IATA vs Non IATA Agents.
- Tour Operations – Group tours, Special Interest Group Tours, Religious Tours, Pilgrimage tours, Convention tours, Adventures tours, Cultural tours, Incentive tours, Executive tours, Honeymoon packages, Tours and Excursions.
- Documentation: Passport, Visas, Health documents, overseas Medical Insurance, ECNR, Income Tax clearance, credit cards, Travelers cheques, Miscellaneous services for documentation.
- Foreign Exchange – Leisure Travel and Business Travel
- Role of Indian Airlines, Air India and other Airline Services, Railways, Roadways in the growth of Business, Map Charting (Domestic and International) Airline Routing, Global Indicators. Handling of special cases by Airlines
- Accommodation types, organization and Management
- Basics of Ticketing, Fare Construction
- Itineraries basics in preparation – their costing and other considerations
- Glossary of the travel trade, Time Zones

PRACTICALS AND PROJECT WORK:

- To learn and draw Advertisement for magazines and newspapers
- Prepare Brochures, Pamphlets and Letters
- Knowing Documentation
- Exercises on Ticketing and Fare construction

Travel Agency & Tour Operators Business: Paper IV

Recommended books:

1. Merissen Jome, W.	:	Travel Agents and Tourism
2. David H. Howel	:	Principles and Methods of scheduling reservation (National Publisher)
3. Agarwal, Surinder	:	Travel Agency Management (Communication India 1983)
4. Geo, Vhack	:	Professional Travel Agency Management. Prentice Hall, London, 1990
5. Bhatia, A.K.J.	:	Tourism Development – Principles and Policies Sterling Publisher, 1991, New Delhi
6. William Cordve	:	Travel in India
7. National Publishers	:	The World of Travel, National Publisher Delhi, 1979

Third Year
ADVANCED DIPLOMA COURSE

PAPER – V : FRONTIERS OF NEW TOURISM

Tourism had phenomenal growth in the later part of 20th century. Tourism has to be rationalized to meet the needs and challenges of present and these are to be met with professional management and careful planning. This paper covers various emerging issues, concerns and challenges. It also throws light on the emerging concepts for effective development of tourism and the technology which supports the development.

1 Tourism Development – relevant concepts and approaches for effective tourism development Tourism and its dynamics
2 Role of Environment in tourism development – Physical cultural, political, economic etc – Impacts of tourism on natural, cultural environment. Economic impacts of tourism.
3 Destination Development – Tourism and carrying capacity, Management aspects and strategies, Destination growth Management planning – land Management, Vistor Management, Traffic Management Facilitation Management.
4 Tourism and Manpower, development – needs and approach
5 Global code of Ethics for tourism – rationale of reconciling environmental protection, economic development, fight against poverty and terrorism.
<u>Ten commandments</u>:
Tourism 's contribution to mutual understanding, A vehicle for individual and collective fulfillment, A factor of sustainable development, A user of cultural heritage of mankind and contributor to its enhancement, A beneficial activity for host countries and communities, Obligations of stake holders in tourism development, Right to tourism, Liberty of tourist movements, Rights of workers and entrepreneurs in the tourism industry, Implementation of the principles of the global code of ethics for tourism.

6 Tourism Policy and Planning – policy analysis tourism legislation – consumer protection in tourism National Action Plan and policy measures for development of tourism in India.
7 Alternative tourism and Mass tourism, MICE tourism, Health tourism, Sustainable tourism, Eco tourism etc., Rio declaration on environment and development
8 Information – Communication and Automation.
Techniques of Communication, data collection, role tour guides. Information technology, role of computers, Internet, CRS, GDS, India Travel Mart, World Travel Mart Tourism and Travel Trade Fair.

Tourism : Paper – V

Recommended books:

Burhat Madlik	:	Tourism – Past, Present and Future
Romilla Chawla	:	Tourism in the 21st Century
Young George	:	Tourism
Cooperetal	:	Tourism Principles & Practice
Foster	:	Travel and Tourism Management
Shaloo Sharma	.	Indian Tourism Today
M.P.Bezbaruah	:	Frontiers of New Tourism
Pearce	:	Tourism Development
A.K.Bhatia	:	Tourism Development
J. K. Bhatia	:	Tourism Planning and Development
Gunn	:	Tourism Planning
Pran Nathseth	:	Successful Tourism Management
Prabhas Chumbra	:	International Eco Tourism
Burns / Holder	:	Tourism – A New Perspective
Leela Shelley	:	Tourism Development in India
Ratandeep Singh	:	Indian Eco Tourism
WTO	:	Year Book of Tourism statistics
Cyber space	:	Yellow Pages (CD Rom)

PAPER VI : SECTION – I

ENTREPRENEURSHIP - (Theory – 35 Marks)

- Characteristics and qualities of an Entrepreneur
- Role of Government subsidies
- Selection of product/services
- Project report
- Choice of Technology
- Quality and Manpower Management
- Sources, uses and management of finance
- Sales & marketing – Import-Export Management,
- Office, Accounts & Tax Management

ENTREPRENEURSHIP (PROJECT – 15 Marks)

PAPER VI - SECTION – II (50 MARKS)

Questions based on case studies and practical questions on the application of theory of paper V.

PAPER VII : PROJECT WORK [200 MARKS]

- **FIRST YEAR - CERTIFICATE COURSE**
  Tour Report – Field Report (50 Marks)
- **SECOND YEAR - DIPLOMA COURSE**
  On- the-job Training Report (50 Marks)
- **THIRD YEAR - ADVANCED DIPLOMA COURSE**
  Dissertation / Viva (100 Marks)

ADD-ON COURSES
EVALUATION SCHEME

- Tourism & Travel Management
- Advertising, Sales Promotion & Sales Management (Advertising & Brand Management)
- Tax Procedure & Practice

Year	Course	Credit Weightage
First Year	Certificate Course	4 Credits
Second Year	Diploma Course	8 Credits = 4 (Certificate Course) + 4 (Diploma Course)
Third Year	Advanced Diploma Course	12 Credits = 4 (Certificate Course) + 4 (Diploma Course) + 4 (Advanced Diploma Course)

First Year

Criteria	Paper	Credit	Total	Duration
Theory – I Term	Paper –I (75 Marks) Paper – II (75 Marks)	1.5 Credits (150 Marks)	3.0 Credits (300 Marks)	2½ Hrs. Each Paper
- II Term	Paper –I (75 Marks) Paper – II (75 Marks)	1.5 Credits (150 Marks)		
Practical & Project Work	Paper – I	0.5 Credit (50 Marks)	1.0 Credit (100 Marks)	
	Paper – II	0.5 Credit (50 Marks)		
			4.0 Credits (400 Marks)	

Second Year

Criteria	Paper	Credit	Total	Duration
Theory – I Term	Paper –III (75 Marks) Paper – IV (75 Marks)	1.5 Credits (150 Marks)	3.0 Credits (300 Marks)	2½ Hrs. Each Paper
- II Term	Paper –III (75 Marks) Paper – IV (75 Marks)	1.5 Credits (150 Marks)		
Practical & Project Work	Paper – III	0.5 Credit (50 Marks)	1.0 Credit (100 Marks)	
	Paper – IV	0.5 Credit (50 Marks)		
			4.0 Credits (400 Marks)	

Third Year
(Annual Examination only)

Criteria	Paper	Credit	Total	Duration
Theory	Paper – V	1. 0 Credit (100 Marks)	1.0 Credit (100 Marks)	3 Hrs. Each Paper
	Paper – VI (Project)			
	Sec-I(Theory Entrepren.)	0.15 Credit (15 Marks) 0.35 Credit (35 Marks)	0.50 Credit (50 Marks)	
	Sec-II (Case Study/ Problems)	0.50 Credit (50 Marks)	0.50 Credit (50 Marks)	
			2.0 Credits (200 Marks)	
	Paper – VII			
Practical & Project Work	FYBCOM	0.50 Credit (50 Marks)	0.50 Credit (50 Marks)	
	SYBCOM	0.50 Credit (50 Marks)	0.50 Credit (50 Marks)	
Dissertation & Viva	TYBCOM	1.0 Credit (100 Marks)	1.0 Credit (100 Marks)	
			2.0 Credits (200 Marks)	
			4.0 Credits (400 Marks)	

ADD ON COURSES.

Regulations - Scheme of Examinations - Credit based Assessment

Advertising Sales Promotion & Sales Manangement
Tourism & Travel Management
Tax Procedure & Practice

<u>Certificate / Diploma / Advanced Diploma Course</u>

i) The University of Mumbai has accepted U.G.C. guidelines in respect of Vocational Subjects - Skill oriented and Value added programmes and these will be treated add-on-courses for students pursuing degree education.

ii) A student has to earn 4 credits to successfully complete each year of education and training in the Add on course which he/she offers.

iii) A student is entitled to a Certificate on getting 4 credits, A Diploma on getting 8 credits and an Advanced Diploma on getting 12 credits.

iv) Satisfactory completing of each component, (as mentioned below) of the Scheme, prescribed for the subject is compulsory.

v) A candidate shall have to obtain a minimum of <u>50%</u> marks allotted to each criteria laid down, to be eligible for credit.

vi) A student will be allowed to continue to the next higher course provided he/she earns the credits of the previous year.

vii) A candidate who misses or fails in any of the criteria (A & B) laid down for assessment has to fulfil/complete the requirement to be entitled for the credit.

The detailed scheme is as follows :

(A) Scheme of Semester / Term End Examinations and internal Assessment :

(4 Credits – 400 Marks)

The aggregate of the two examinations and internal assessment will be taken to judge the criteria for passing. Candidates have to score minimum 50% marks at the Theory and Internal assessment separately.

(i) Semester / Term End Examinations **(3 Credits - 300 Marks)**

(a) There shall be two examinations – one each held at the end of each term/semester for Certificate & Diploma Courses.

(b) The examination shall be of 2 ½ hours duration for all papers.

(c) It will cover the portion prescribed for that term.

(d) There shall be 8 questions. One question may be compulsory .Five questions have to be answered.

(ii) Internal Assessment / practical **(1 Credit- 100 Marks)**

It shall comprise of the following :

a) Two assignments and the class presentation.

b) Group discussion

c) Periodical class tests or Quiz

d) Organising related academic activities, mannerism and exhibit of leadership qualities.

e) Research project or other Internship.

(B) On the job training :

(i) A student has to successfully complete minimum three weeks of On-the-job-training at the allotted/approved organization.

(ii) The assessment for this criteria will be based on the Report and feedback received from the trainer organization/body and also on submission of a 15 page report and presentation made by the student towards his learning experience.

(C) Scheme of Annual Examination for Advance Diploma Course **(2 Credits – 200 Marks)**

a) There shall be one examination at the end of the year covering Two Theory papers for 100 Marks each and also Practical/Project work / Dissertation / Viva for (200 Marks).

b) The theory examination will be of 3 hrs.duration and Maximum marks will be 100 for each paper i.e. V & VI . However Paper VI which comprises of section I Enterpreneurship and Section II Case study / Problems will have 15 Marks project work and the pattern of Question Paper will be as follows.

Section I	Enterpreneurship	(35 Marks)
Section II	Case Study & Problems	(50 Marks)

c) **Practicals / Project Work (Internal Assessment) for Advanced Diploma Course** **(2 Credits – 200 Marks)**

First Year - Certificate Course		
	Tour Report (Field Study Report)	50 Marks
Second Year- Diploma		
	On –the –job –training Report	50 Marks
Third Year – Advanced Diploma		
	Dissertation & Viva	100 Marks

Performace Grading (Passing Standards)

The performance grading is 3 point ranking system as shown below:

GRADE	MARKS
O	75 and above
A	60 – 74 %
B	50 – 59%

The performance grading shall be based on the aggregate performance of Two Term/ Semester/Annual Examinations and Internal Assessment.

Attendance and Class Participation :

The grading will be decided in the following manner

Parameter	Grade for Attendance
90% and above	A+
75- 89%	A
Less than 75 % *	B

* (with genuine reason and condonation by college authorities)

Grade for Class Participation

Excellent

Good

Average

A Candidate shall have to put in minimum attendance of 75 per cent otherwise he/she will not be allowed to appear for his/her final examinations. However, the candidate may be granted ATKT to join in the next higher programme and shall have to complete the assignment and earn the credits in lieu of his/her short attendance and missed examination.