



Shiksha Mandal's

G. S. College of Commerce, Wardha

(Autonomous)

B. Com. (Major in Accountancy & Business Studies)

Semester V



Statistics and Business Mathematics (BCABS 5.1)

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30=100

Group: Major Core

Objective: After completing this course students will be able to:

1. To develop the ability to collect, classify, and present business data systematically.
2. To enable students to compute and interpret measures of central tendency, dispersion, and skewness.
3. To apply statistical tools and business mathematics concepts in solving practical commerce problems.
4. To build analytical skills for decision-making using percentages, interest calculations, and profit/loss analysis.

Learning Outcome: After successful completion of this course, students will be able to:

1. Students will demonstrate an understanding of statistics by creating frequency distribution as per the Statistical Series.
2. Students will be able to compute Mean, Median, Mode, and other measures of central tendency as required.
3. Students will be able to understand dispersion and calculate Standard Deviation, Quartiles, Quartile Deviation, and Co-efficient of Variation.
4. Students will be able to compute Skewness and its coefficient using Karl Pearson's and Bowley's methods.
5. Students will be able to calculate Percentage, Simple Interest, Compound Interest, and also compute Profit or Loss arising out of business transactions.

| Unit | Content |
|------|--|
| I | Statistics & Measures of Central Tendency – Meaning, Scope, Importance, Functions, and Limitations of Statistics, Collection of data, Tabulation and Classification, Frequency distribution, Numerical on Mean, Median, Mode, Geometric Mean and Harmonic Mean. |
| II | Dispersion: Meaning and significance of dispersion, Methods of measuring dispersion, Numerical on Standard Deviation, Quartiles, Quartile Deviation, Co-efficient of Variation. |
| III | Skewness: Meaning, Types & Importance of measuring Skewness, Absolute Measures of Skewness, Relative Measures of Skewness, Numerical on Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness. |
| IV | Business Mathematics –Concept of Percentage, Difference between Simple Interest and Compound Interest, Importance of Profit and Loss Calculations in Business, Numerical on Percentages, Simple Interest, Compound Interest, Calculation of Profit/Loss. |

Books Recommended:

1. **Fundamentals of Statistics – D. V. Elhance & Veena Elhance**
2. **Statistics – V. K. Kapoor, S. Chand & Sons**
3. **Statistics – B. New Gupta, Sahitya Bhavan Agra**
4. **Fundamentals of Statistics – S. C. Gupta, Himalaya Publishing House**
5. **Business Mathematics & Statistics – NEWK Nag & S. C. Chanda, Kalyani Publishers**
6. **Business Mathematics & Statistics – Dr. B. N. Gupta (SBPD Publications)**



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| Cost Accounting (BCABS 5.2) | | | |
|--|---|------------------------|-------------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30=100 | Group: Major Core |
| Objective: This course exposes the students to the basic concepts and the tools used in cost accounting. | | | |
| Learning Outcome: After successful completion of this course, students will be able to: <ol style="list-style-type: none">1. To Apply the principles of cost accounting to prepare cost sheets and tender sheets for different business scenarios.2. To Apply reconciliation techniques to prepare statements of profit between cost and financial accounts.3. To Analyse different types of contracts to determine cost recognition and profit calculation.4. To Analyse the treatment of losses and by-products in different stages of a production process. | | | |
| Unit | Content | | |
| I | Cost Sheet and Tender Sheet: Theory: Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Advantages and Disadvantages of Cost Sheet and Tender Sheet. Practical Problems: Preparation of Cost sheet and Tender Sheet. | | |
| II | Reconciliation Statement of Profit: Theory: Meaning of Reconciliation statement of Profit, Need, Objectives and Advantages of Reconciliation Statement of Profit. Practical Problems: Preparation of Reconciliation Statement of Profit of Cost Sheet and Financial Account by various methods. | | |
| III | Contract Account: Theory: Meaning of Contract, Types of Contracts, Objectives, Advantages and Disadvantages of Contract Costing, Difference between Contract Costing and Job Costing. Practical Problems: Preparation Contract Account for including Completed Contract and Incomplete Contract. | | |
| IV | Process Account: Theory: Meaning of Process, Characteristics, Advantages and Disadvantages of Process, Meaning of Normal Loss, Abnormal Loss and By-product. Practical Problems: Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains. | | |
| Books Recommended: | | | |
| <ol style="list-style-type: none">1. Cost Accounting, Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000.2. Cost Accounting, Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016.3. Cost Accounting, Dr. R. N. Khandelwal, SBPD Publication, Agra, 20154. Cost Accounting, Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001. | | | |



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AI in Accounting (Subject Code: BCABS 5.3.1)

Teaching Hours: 04

Total Credits: 04

Total Marks: 70

Group: Core

Objectives: To understand the role of AI in modern accounting system and its application in various areas like auditing, taxation and fraud detection similarly to evaluate the ethical legal and professional implication for effective use in future accounting environment.

Learning Outcomes:

1. **Explain** the basic concepts of Artificial Intelligence and its role in modern accounting systems, including the evolution, importance, and limitations of AI in the accounting profession.
2. **Apply** knowledge of Artificial Intelligence to identify and explain its applications in various accounting areas such as auditing, taxation, financial reporting, and fraud detection.
3. **Analyze** different AI tools and technologies used in accounting, including data analytics, robotic process automation, and cloud-based accounting systems.
4. **Evaluate** the ethical, legal, and professional implications of Artificial Intelligence in accounting and propose strategies for effective use of AI in the future accounting environment.

| Unit | Content |
|------|---|
| I | Introduction to Artificial Intelligence and Accounting <ol style="list-style-type: none">1. Meaning and Concept of Artificial Intelligence (AI)2. Evolution and History of AI3. Basic Concepts of AI: Machine Learning, Deep Learning, Natural Language Processing, Robotics4. Difference between AI, Machine Learning and Automation.5. Meaning and Nature of Accounting Information Systems (AIS)6. Role of Technology in Accounting7. Difference between Traditional Accounting and AI-based Accounting8. Importance and Benefits of AI in Accounting Profession9. Limitations and Challenges of AI in Accounting |
| II | Applications of Artificial Intelligence in Accounting <ol style="list-style-type: none">1. AI in Bookkeeping and Automated Accounting2. Intelligent Accounting Automation: Automated ledger posting, smart reconciliation of accounts & AI-based expense categorization3. AI in Financial Reporting4. AI in Auditing and Fraud Detection5. AI in Taxation and Tax Compliance6. AI in Budgeting and Forecasting7. AI in Cost and Management Accounting8. AI in Risk Management and Financial Analysis |



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| III | AI Tools and Technologies Used in Accounting <ol style="list-style-type: none">1. Introduction to AI-based Accounting Software2. AI-Based Accounting Software: Introduction to AI features in modern accounting tools such as TallyPrime, Zoho Books & QuickBooks3. Cloud Accounting and AI Integration4. Data Analytics in Accounting5. Robotic Process Automation (RPA) in Accounting6. Chatbots and Virtual Assistants in Finance7. AI for Invoice Processing and Expense Management8. Predictive Analytics in Financial Decision Making9. Emerging Trends in AI Accounting: Intelligent auditing, AI-driven taxation systems & Real-time financial reporting. |
| IV | Ethical, Legal and Future Aspects of AI in Accounting <ol style="list-style-type: none">1. Ethical Issues in Artificial Intelligence2. Data Privacy and Security in AI Systems3. Legal and Regulatory Issues in AI Adoption4. Impact of AI on Accounting Profession and Employment5. Role of Accountants in AI-driven Environment6. Future Trends of AI in Accounting7. Skills Required for AI-enabled Accountants8. Opportunities and Challenges for the Accounting Profession9. Ethical and Legal Issues: Data privacy in financial systems, Ethical issues in AI decision making & Regulatory framework in India. |
| Books Recommended: | |
| <ol style="list-style-type: none">1. Maheshwari, S. N. & Maheshwari, S. K. – <i>Accounting Information Systems</i>, Vikas Publishing House.2. Gupta, P. K. – <i>Management Information Systems</i>, Sultan Chand & Sons.3. Dr. Jawaharlal – <i>Accounting for Management</i>, Himalaya Publishing House.4. Kumar, V. Rajaraman – <i>Artificial Intelligence</i>, PHI Learning Pvt. Ltd.5. Dr. V. Rajaraman & Dr. T. Radhakrishnan – <i>An Introduction to Artificial Intelligence</i>, PHI Learning.6. Agarwal, B. L. & Bharat Agarwal – <i>Computer Applications in Business</i>, Sultan Chand & Sons. | |



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Accounting for Banking and Insurance (BCABS 5.3.2)

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30=100

Group: Major Elective

Objective: To create an understanding of Banking Company Accounts and Insurance Company Accounts in view of the latest changes taken place in their accounting practices.

Learning Outcome:

1. To Apply basic banking concepts like ECS, RTGS, NEFT, and IMPS to real-world banking transactions and daily financial operations.
2. To Analyze the role and functions of banks, types of deposits, loans, incomes, and expenses to interpret banking financial statements.
3. To Analyze the impact of salvage stock, slow-moving stock, and poor-selling stock while preparing insurance claims.
4. To Apply the format and principles to prepare Revenue Accounts, Profit and Loss Accounts, and Balance Sheets for general insurance companies.

| Unit | Content |
|------|---|
| I | Introduction and Basic Calculations: Theory: New Concepts in Banking like ECS, RTGS, NEFT, IMPS its Advantages and Disadvantages, Meaning of Simple Interest, Compound Interest, Fixed Deposits, Recurring Deposits, Saving Deposits, Current Deposits its Advantages and Disadvantages Practical Problems: Calculation of Bank Interest on Saving, Fixed and Recurring Deposits, Calculations of Rate of Interest and EMI on Loans, Calculation of Maturity Value of Fixed Deposits and Recurring Deposits. |
| II | Final Account of Banking Company: Theory: Meaning of bank, Introduction and History of Banks, Function and Role of Bank, Introduction of Various types of Deposits, Introduction of various types of Loans, Introduction of various incomes of Banks, Introduction of various Expenses of Bank. Introduction of E-Banking. Practical Problems: Preparation Profit and Loss A/c and Balance Sheet as per the Banking Company Act, 1949 |
| III | Fire Insurance Claim: Theory: Meaning of Insurance, Types of Insurance, Procedure of Submitting and Sanctioning Fire Insurance Claim. Meaning and Memorandum Trading Account, Gross Profit, Average Gross Profit, Weighted Average Gross Profit, Salvage Stock, Poor Selling Line Stock, Slow Moving Stock. Treatment to Salvage Stock, Poor Selling Line Stock and Slow Moving Stock while making Accounts. Practical Problems: Calculation of Loss of Stock, Amount of Claim Submitted to Insurance Companies, Calculation of Loss of Profit. |
| IV | Final Accounts of General Insurance Companies: Theory: Meaning and Concept of Insurance, Types of General Insurance, Meaning, Advantages and Disadvantages of Fire, Accidental and Marine Insurance, Concepts of Insurer, Insured, Insurance Policy, Insurance Contract, Premium and Claims. Meaning and concepts of Commission, Commission on Reinsurance, Re-insurance, Additional Reserve and Reserve for Unexpired Risk. Practical Problems: Preparation of Revenue Accounts for Fire Insurance, Accidental Insurance and Marine Insurance, Profit and Loss Account and Balance Sheet. |



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Books Recommended:

1. **Banking and Insurance**, Agarwal, O.P., Himalaya Publishing House.
2. **Financial Services Banking and Insurance**, Satyadevi, C., S. Chand Publication.
3. **Practical and Law of Banking**, Suneja, H.R., Himalaya Publishing House.
4. **Elements of Banking Law**, Chabra, T.N., Dhanpat Rai and Sons.





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| Indian Economy (BCABS 5.4.1) | | | |
|--|--|---------------------------|--------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30=100 | Group: Minor |
| Objectives: <ol style="list-style-type: none">1. To broadly provide an understanding to the students about the core concepts in Indian Economy.2. To enable the students to in comprehending the importance of digitalization towards agricultural growth along with providing knowledge of crucial agricultural concepts.3. To provide an understanding to students with regard to the role of industry and the various challenges faced in the sector along with the importance of MSME's and pertinent problem of industrial sickness.4. To provide an understanding about various challenges and opportunities in diverse service sector path along with the support mechanism provided by the government for start-up and entrepreneurship especially for gender empowerment. | | | |
| Learning outcome: <ol style="list-style-type: none">1. Students will be able to understand and evaluate the challenges faced in the country's development path due to regional imbalances.2. Students will be able to analyze the crucial role of agricultural sector in the Indian economy along with the ability to apply there understanding towards a progressive path in the sector.3. Students will be able to relate the theoretical concept with the real-life situation of Indian industry and the application of policies and government initiative in shaping the Future of Indian Industry.4. Students will be able to generate ideas towards creation of self-employment opportunities with the knowledge of various government schemes for start-up and opportunities provided by different sub-sectors in service industry. | | | |
| Unit | Content | | |
| I | Indian Economy: <ol style="list-style-type: none">1. Indian Economy:-Broad Features, It's current challenges2. Overview of Indian Economic planning:-Achievements and Failures; NITI Aayog: Concept, role3. Youth unemployment: Meaning of unemployment, types of unemployment, Concept of youth unemployment, factors contributing to youth unemployment.4. Regional imbalance: Meaning, Importance of regional imbalances in context to development, case study of regional imbalance with reference to Vidharbha. | | |
| II | Indian Agriculture: <ol style="list-style-type: none">1. Role of Agriculture in Indian Economy2. Green Revolution: Impact and Constraints3. NABARD: Introduction, Objectives, functions4. Digital Agriculture: Meaning, benefits and current initiatives.5. Low Agriculture Productivity in India: Causes, effects & suggestions towards the same.6. Agricultural marketing: Meaning, Problems, Remedies | | |



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| III | Indian Industry: <ol style="list-style-type: none">1. Role of Industrialization in the Indian Economy2. New Industrial Policy, 19913. Public Sector Industries, Private Sector Industries:- Meaning, problems, remedies4. MSME:-Introduction, Features, Role, Government Initiatives for MSME5. Industrial Sickness: Meaning, Causes, Effects and Remedies. |
| IV | Indian Service Sector & Government Schemes for Women Empowerment <ol style="list-style-type: none">1. Nature, Scope and Importance of Service Sector in Indian Economy2. IT Sector-Importance, Challenges and Opportunities.3. Banking and Insurance sector-Importance, Challenges and Opportunities4. Travel & Tourism Sector-Importance, Challenges & Opportunities5. Hospitality Sector -Importance, Challenges & Opportunities6. Government Schemes for Start-ups in India for women:- Overview, benefits. |
| Books Recommended: | |
| <ol style="list-style-type: none">1. Indian Economy, Datt & Sundharam, S Chand, 6th Revised Edition, 2013.2. The Indian Economy, Sanjiv Verma, For UPSC and State Civil Services Preliminary and Main Examinations, Unique Publications, 2nd Edition, 2013.3. Economic Policy Reforms and the Indian Economy, Anne Krueger, University of Chicago Press, 2nd Edition 2002.4. The Indian Economy : Problems and Prospects, D. R. Gadgil, Oxford University Press, 2011.5. The Indian Challenge, Sage India, Ashoka Chandra & M.K. Khanijo, 1st Edition, 2009.6. Globalization And Indian Economy, R. Chaddha, Sumit Enterprises, 2011.7. Indian Economy Since Independence, Edited By Uma Kapila, Academic Foundation, 14th Edition 2002.8. Indian Economy, M. B. Shukla, Taxmann Allied Services Pvt .Ltd., 2012.9. Indian Economy, Ramesh Singh, Mc Graw Hill Education, 2020.10. Indian Economy, V.K. Puri & S. K. Mishra, Himalaya Publishing House | |



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| Database Management System (BCABS 5.4.2) | | | |
|--|--|---------------------------|--------------|
| Teaching Hours: 60 | Total Credits: 4 | Total Marks: 70+30=100 | Group: Minor |
| Objective: <ol style="list-style-type: none">To understand the fundamentals of database environments, data processing, DBMS components.To analyze database terminology, architectural models, and the functions of a Database AdministratorTo explore the E-R model and database development process and the transformation of ER diagrams into relational and hierarchical structures.To evaluate Understand the principles of normalization, Codd's 12 rules, Backup and Recovery. | | | |
| Learning Outcome: After learning this course, students will be able to – <ol style="list-style-type: none">Understand the functions and benefits of different database environments and DBMS components to effectively manage and process data.Analyze to understand their impact on efficient database management and organization.Apply the concepts of the E-R model and transform logical database structures into relational and hierarchical models.Evaluate the impact of normalization, Codd's 12 rules, and database languages on improving database efficiency, data integrity, and management in RDBMS environments | | | |
| Unit | Content | | |
| I | Database environment, Data processing, Traditional and DBMS environment, Database system, Types of databases - Centralize, distributed, Database management system, Components of DBMS, DBMS elements, Database Approach - Objectives, benefits, characteristics, Advantages of DBMS | | |
| II | Terminology of File- Field, Record, File, key field, Non key field, Association between fields, The three tire architecture, Three level architecture, Database administration – Roles, Functions and responsibilities of DBA. | | |
| III | The E-R Model – Data models, Entities, attributes and relationship, Logical and Physical database design, Mapping Cardinalities, Database development process, Database development life cycle. Integrity constrains. Transforming ERR diagrams into relations, tree structure and hierarchical. | | |
| IV | Normalization, Codd's 12 rules, hierarchical database structure, Network database structure, Relational database structure RDBMS. Database Languages – DDL, DML, DCL, Concurrency control, Backup and Recovery. | | |
| Books Recommended: | | | |
| <ol style="list-style-type: none">Database System Concept, Korth and Sudarshan, McGraw Hill, New DelhiAn Introduction to Database System, Bipin C. Desai, Galgotia Publications Ltd, New DelhiDatabase Management System, R. Panneerselvam, PHI, New Delhi | | | |



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Logistics and Supply Chain Management (BCABS 5.4.3)

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30=100

Group: Minor

Objective:

1. Logistics and supply chain management equip individuals with the skills to understand and manage the complex systems involved in moving goods and services from origin to consumer.
2. To gain deeper insights into logistics and supply chain management.
3. To highlight the integrated nature of working in the logistics and supply chain industry.
4. This knowledge allows for improved efficiency, cost reduction, and enhanced customer satisfaction.

Learning Outcome: On successful completion of the course, students will be able to-

1. **Understand** the basic concepts of logistics and supply chain management.
2. **Understand** tools of Supply Chain Performance Measurement.
3. **Apply** Knowledge of IT in managing global issues & challenges in Logistics & Supply Chain Management.
4. **Prepare** students to work in logistics and allied industries.

Unit

Content

- | Unit | Content |
|------|--|
| I | Introduction to Logistics Management - Meaning, Evolution, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In-process Logistics, Outbound Logistics, Objectives of Logistics, Importance of Logistics, Scope of Logistics. Introduction to Supply Chain Management: - Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain. |
| II | Elements of Logistics Mix - Transportation, Warehousing & Packaging: - Introduction, Principles and Participants in Transportation, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Types of Warehouses, Warehousing Strategies, Objectives of Packaging, Functions/Benefits of Packaging. |
| III | Inventory Management, Logistics Costing & Performance Management - Meaning, Objectives, Functions, Importance, Techniques of Inventory Management. Logistics Costing: - Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing. Performance Measurement in Supply Chain: - Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement. |
| IV | Information Technology in Logistics: - Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Principles of Logistical Information System, Types of Logistical Information System. Emerging technologies in Logistics and Supply chain management. Logistics in the Global Environment: - Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Issues and Challenges in Logistics and Supply Chain Management. |

Books Recommended:

1. **Logistics and Supply Chain Management**, MacMillan 2003, 1st Edition
2. **Supply Chain Management concepts and case**, Rahul V Altekar, PHI, New Delhi.
3. **Supply Chain Management**, Robert B Handfield and Ernest L Nichols, PHI, New Delhi.
4. **Logistics and Supply Chain Management - Cases and Concepts**. G Raghuram & N Rangaraj, Mac Millan
5. **Supply Chain Management** – K. Shridhara Bhat, Himalaya Publishing House.
6. **Logistics & Supply Chain Management, Text & Cases** by Anurag Saxena & Lt. Col. Kaaushik Sircar, Jaico Publishing House.



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| Tourism Management (BCABS 5.5) | | | |
|--|---|-------------------------|---------------------------------|
| Teaching Hours: 45 (Theory + Practical) | Total Credits: 2 | Total Marks: 35+15 = 50 | Group: Vocational Skill Courses |
| Objective: 1. To understand the fundamental concepts in Tourism Management within broader cultural, environmental, political and economic dimensions of the society. 2. To Analysis and recognise the impact of Tourism on the economy and society. | | | |
| Learning Outcome: On successful completion of the course, students will be able to- 1. Understand the Concept of Tourism Management, Recognizing the components and exploring their significance. 2. Analyze the govt policy for tourism and study the impact of Tourism. | | | |
| Unit | Content | | |
| I | Unit I: Introduction to Tourism Management: Definition of Tourism & its meaning, nature, scope, and importance, Tourism Products- Meaning & Classification, Components and elements of tourism, Types and typologies of tourism, push and pull factors in Tourism, Economic, social, and cultural significance of Tourism, Role of Travel Agencies in Tourism, Objectives and Role of Tourism Organizations- ITDC, TFCL, & IRCTC. | | |
| II | Unit II: Tourism motivations Growth and development of national and international tourism concerns and problems, Linkages in the tourism industry, Technological Advancements in the tourism industry, Tourism policy of the Government of India. Impacts of Tourism on ecology, economy and environment, need for 'Sustainable' and 'Responsible' Tourism and its development, World Tourism Organization and IATA- International Air Transport Association. | | |
| Books Recommended: | | | |
| 1. Basics of Tourism, Theory, Operation and Practice , Kamra & Chand, Kanishka Publishers, New Delhi – 02 (2002). 2. Introduction to Tourism and Hospitality Management – Saurabh Dixit, APH Publishing House, New Delhi 3. Travel Agency and Tour Operation, Concepts and Principles - J.M.S. Negi | | | |



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