

# **SYLLABUS & PROGRAMME STRUCTURE**

## **Commerce**

**(Honours)**

**(Choice Based Credit System)**

(Effective from the Academic Session 2017-2018)

**Sixth Semester**

**MAHARAJA BIR BIKRAM UNIVERSITY**  
**AGARTALA, TRIPURA: 799004**

**PROGRAMME STRUCTURE**

**Structure of Proposed CBCS Syllabus B.A/B.Sc/B.Com Honours.**

<b>Semester</b>	<b>Core Course (14) Honours</b>	<b>Ability Enhancement Compulsory Course (AECC) (2)</b>	<b>Skill Enhancement Course (SEC) (2)</b>	<b>Discipline Specific Elective (DSE) (4)</b>	<b>Generic Elective (GE) (4)</b>
<b>1</b>	<b>C1 C2</b>	<b>AECC1: Environmental Science</b>			<b>GE1</b> (Paper-I of selected subject other than Hons subject)
<b>2</b>	<b>C3 C4</b>	<b>AECC2 : (English/MIL (Communication)</b>			<b>GE2</b> (Paper-II of selected subject other than Hons subject)
<b>3</b>	<b>C5 C6 C7</b>		<b>SEC1</b>		<b>GE3</b> (Paper-III of selected subject other than Hons subject)
<b>4</b>	<b>C8 C9 C10</b>		<b>SEC2</b>		<b>GE4</b> (Paper-IV of selected subject other than Hons subject)
<b>5</b>	<b>C11 C12</b>			<b>DSE1 DSE2</b>	
<b>6</b>	<b>C13 C14</b>			<b>DSE3 DSE4</b>	

**Course Structure 2017: B. Com Honours:  
Three Year (6-Semester) CBCS Programme**

<b>Paper</b>	<b>Semester I</b>	<b>Remarks</b>
<b>BCH – 1.1</b>	<b>Environmental Studies</b>	<b>Ability enhancement compulsory course – 1</b>
<b>BCH – 1.2</b>	<b>Financial Accounting</b>	<b>Core Course : CC – 1</b>
<b>BCH – 1.3</b>	<b>Management: Principles &amp; Applications</b>	<b>Core Course : CC – 2</b>
<b>BCH – 1.4</b>	<b>Micro Economics</b>	<b>Generic Elective (GE) – 1</b>
	<b>Semester II</b>	
<b>BCH – 2.1</b>	<b>Language – (English/Modern Indian Language)</b>	<b>Ability enhancement compulsory course – 2</b>
<b>BCH – 2.2</b>	<b>Business Law</b>	<b>Core Course : CC – 3</b>
<b>BCH – 2.3</b>	<b>Cost Accounting</b>	<b>Core Course : CC – 4</b>
<b>BCH – 2.4</b>	<b>Business Statistics</b>	<b>Generic Elective (GE) – 2</b>
	<b>Semester III</b>	
<b>BCH – 3.1</b>	<b>E-Commerce</b>	<b>Skill Enhancement Elective Course (SEC) – 1</b>
<b>BCH – 3.2</b>	<b>Auditing</b>	<b>Core Course: CC – 5</b>
<b>BCH – 3.3</b>	<b>Direct Tax: Law and Practice</b>	<b>Core Course : CC – 6</b>
<b>BCH – 3.4</b>	<b>Corporate Law</b>	<b>Core Course : CC – 7</b>
<b>BCH – 3.5</b>	<b>Macro Economics</b>	<b>Generic Elective (GE) – 3</b>
	<b>Semester IV</b>	
<b>BCH – 4.1</b>	<b>Entrepreneurship</b>	<b>Skill Enhancement Elective Course (SEC) – 2</b>
<b>BCH – 4.2</b>	<b>Business Mathematics</b>	<b>Core Course: CC – 8</b>
<b>BCH – 4.3</b>	<b>Human Resource Management</b>	<b>Core Course : CC – 9</b>
<b>BCH – 4.4</b>	<b>Corporate Accounting</b>	<b>Core Course : CC – 10</b>
<b>BCH – 4.5</b>	<b>Indian Economy</b>	<b>Generic Elective (GE) – 4</b>
	<b>Semester V</b>	
<b>BCH – 5.1</b>	<b>Management Accounting</b>	<b>Core Course: CC – 11</b>
<b>BCH – 5.2</b>	<b>Fundamentals of Financial Management</b>	<b>Core Course : CC – 12</b>
<b>BCH – 5.3</b>	<b>DSE – 1 (Any one of Group A)</b>	<b>Discipline Specific Elective : DSE-1</b>
<b>BCH – 5.4</b>	<b>DSE – 2 (Any one of Group A)</b>	<b>Discipline Specific Elective : DSE-2</b>
	<b>Discipline Specific Elective (DSE) Group A</b>	
	<b>a. International Business</b>	
	<b>b. Financial Markets, Institutions and Financial Services</b>	
	<b>c. Indirect Tax: Law and Practice</b>	
	<b>d. Retail Management</b>	
	<b>Semester VI</b>	
<b>BCH – 6.1</b>	<b>Marketing Management</b>	<b>Core Course: CC – 13</b>
<b>BCH – 6.2</b>	<b>Computer Applications in Business</b>	<b>Core Course : CC – 14</b>

<b>BCH – 6.3</b>	<b>DSE – 3 (Any one of Group B)</b>	<b>Discipline Specific Elective : DSE – 3</b>
<b>BCH – 6.4</b>	<b>DSE – 4 (Any one of Group B)</b>	<b>Discipline Specific Elective : DSE – 4</b>
	<b>Discipline Specific Elective (DSE) Group B</b>	
	<b>a. Banking and Insurance</b>	
	<b>b. Cooperative Management and Consumers Affairs</b>	
	<b>c. Industrial Relations and Labour Laws</b>	
	<b>d. Fundamentals of Micro, Small and Medium Enterprises (MSME)</b>	
	<b>e. Tourism and Hospitality Management</b>	

**B.Com. (Honours): Semester – VI**  
**Paper–BCH 6.1[CC–13]: MARKETING MANAGEMENT**

**TOTAL MARKS – 100**  
**( End Semester-80; Internal-20 )**

**CONTENTS**

**Objective:** *The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.*

**Unit 1: Introduction:**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2: Product:**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit 3: Pricing:**

Significance, Factors affecting price of a product, Pricing policies and strategies, Distribution Channels and Physical Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

**Unit 4: Promotion:**

Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;  
Recent developments in marketing: social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism

**Suggested Readings:**

1. *Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque, Principles of Marketing, 13th edition, Pearson Education.*
2. *Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education*
3. *William D. Perreault, and McCarthy, E. Jerome., Basic Marketing, Pearson Education.*
4. *Zikmund William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Cengage Learning.*
5. *Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.*
6. *Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education, New Delhi.*
7. *Chhabra, T.N., and S. K. Grover, Marketing Management, Fourth Edition, Dhanpat Rai & Company.*
8. *Neeru Kapoor, Principles of Marketing, PHI Learning, New Delhi.*
9. *Maheshwari, Rajendra, Principles of Marketing, International Book House.*

**B.Com. (Honours): Semester – VI**  
**Paper BCH 6.2[CC–14]: COMPUTER APPLICATIONS IN BUSINESS**

**TOTAL MARKS – 100**  
**( End Semester-80 Internal-20 )**

**CONTENTS**

**Unit - 1**

**Introduction :** Introduction to computer system, Characteristics of Computers, Uses of Computers, Types and generations of Computers, Basic Applications of Computer.

**Data Representation:** Number systems and character representation, conversion from one number system to another number system, binary arithmetic (addition, subtraction using 1's complement & 2's complement).

Definition of Information and data, Basic data types.

**Unit - 2**

**Human Computer Interface:** Types of software of operating system as user interface, utility programs.

**Input and output devices:** Keyboard, mouse, joystick, scanner, OCR, OMR, bar code reader, web camera, monitor, printer, plotter.

**Memory:** Primary, secondary, auxiliary memory, RAM, ROM, cache memory, hard disks, optical disks etc.

**Unit 3: a. Word Processing:**

Introduction to Word Processing, Use of Templates, Working with Word Documents:

**b. Preparing Power Point Presentation:**

Basics of Slide preparation, Editing, Inserting Tables, creating Business Presentations using Charts, Animation and Media.

**Unit 4:**

**a. Spreadsheet and its Applications in Business:**

Creating, Managing and Working with Worksheets; Incorporating Mathematical, Statistical, Financial Formula and Function in Worksheet, Creating and Organizing Charts and Graphs in Spreadsheet, Working with Project containing multiple Worksheets.

**b. Accounting Software:**

Creating Payroll statement, Balance Sheet, Income Statement, Capital Budgeting Depreciation, Loan, Ratio Analysis, Taxation, Goods & Services Tax (GST) and Graphical Representation.

**Note:**

**1.** Students are to undergo for a **Practical Examination** of **50 Marks** on **Part–B: Computer Application in Business** out of which **10 Marks** for Internal Examination.

**2.** Teaching arrangement need to be made in the Computer Laboratory.

*Reference Books:*

1. A. Goel, *Computer Fundamentals*, Pearson Education, 2010.
2. P. Aksoy, L. DeNardis, *Introduction to information Technology*, Cengage Learning, 2006.
3. P. K. Sinha, P. Sinha, *Fundamentals of Computers*, RPB Publishers, 2007.

**GROUP – B: DISCIPLINE SPECIFIC ELECTIVE**

**B.Com. (Honours): Semester – VI**

**Paper – BCH 6.3 & 6.4 [DSE–3 & 4]**

**a. BANKING AND INSURANCE**

**TOTAL MARKS – 100**

**( End Semester-80 Internal-20 )**

**Objective:** To impart knowledge about the basic principles of the banking and insurance.

**CONTENTS**

**Unit 1: Introduction:**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

**Unit 2: Cheques and Paying Banker:**

Crossing and endorsement – meaning, definitions, types and rules of crossing, Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3:**

**a. Banking Lending:**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

**b. Internet Banking:**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Unit 4: Insurance:**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination, Power, functions and Role of Insurance Regulatory and Development Authority (IRDA), Online Insurance.

**Suggested readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

**Note: Latest edition of text books may be used.**

**GROUP – B: DISCIPLINE SPECIFIC ELECTIVE**

**B.Com. (Honours): Semester – VI**

**Paper – BCH 6.3 & 6.4 [DSE–3 & 4]**

**b. COOPERATIVE MANAGEMENT AND CONSUMERS AFFAIRS**

**TOTAL MARKS – 100**

**( End Semester-80 Internal-20 )**

*Objective: This paper seeks to familiarize the students with Cooperative Management and their rights as a consumer, the social and legal framework of protecting consumer. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.*

**CONTENTS**

**PART – A: COOPERATIVE MANAGEMENT**

**Unit 1: Introduction:**

Genesis of Cooperative movement in India and abroad, Cooperative Principles, Cooperative Laws and Administration.

**Unit 2: Cooperative Banking and Rural Development:**

**PART – B: CONSUMER AFFAIRS**

**Unit 3: Conceptual Framework:**

Consumer and Markets: Concept of Consumer, Nature of markets, Co of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

**Unit 4: Consumer Protection in India:**

Consumer Movement in India, Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of Bureau of Indian Standard (BIS), Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; International Standard Organisation (ISO): An overview.

**Suggested Readings:**

1. *Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, Consumer Affairs (2007) Delhi University Publication.*
2. *Aggarwal, V. K. (2003), Consumer Protection: Law and Practice, 5<sup>th</sup> edited Bharat Law House, Delhi.*
3. *Girimaji, Pushpa (2002), Consumer Right for Everyone Penguin Books.*
4. *Nader, Ralph (1973), the Consumer and Corporate Accountability, USA, Harcourt Brace Jovanovich, Inc.*
5. *Sharma, Deepa (2011), Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.*
6. *Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)*
7. *e-book, [www.bis.org](http://www.bis.org)*

**Articles:**

1. *Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107–123.*
2. *Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.*
3. *Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.*



4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003).New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011).Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*.Vol.11. pp.29-47.

**Periodicals:**

1. *Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)*
  2. *Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.*
  3. *Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India, New Delhi.*
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**GROUP – B: DISCIPLINE SPECIFIC ELECTIVE**

**B.Com. (Honours): Semester – VI**

**Paper – BCH 6.3 & 6.4 [DSE–3 & 4]**

**c. INDUSTRIAL RELATIONS AND LABOUR LAWS**

**TOTAL MARKS – 100**

**( End Semester-80 Internal-20 )**

*Objectives: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.*

**CONTENTS**

**Unit 1: Industrial Relations (IR):**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

**Unit 2: Trade Union:**

Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of the Trade Union Act 1926

**Unit 3:** Collective Bargaining and Workers' Participation in Management a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

**Unit 4:**

**a. Discipline and Grievance Redressal Discipline:**

Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

**b. The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure

The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

The Employees Provident Funds and Miscellaneous Provisions Act, 1951; The Payment of Bonus Act, 1965; The Minimum Wages Act, 1948; The Payment of Wages Act, 1936, The Industrial Employment (Standing Orders) Act, 1946

**Suggested Readings:**

1. Padhi PK, *Industrial Relations and Labour Law*, PHI Learning, New Delhi.
2. Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S Venkata Ratnam, *Industrial Relations*, Oxford University Press
5. P.L. Malik's *Handbook of Labour and Industrial Law*, Vol 1 and 2, Eastern Book Company
6. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

**Note: Latest edition of text books may be used.**

**GROUP – B: DISCIPLINE SPECIFIC ELECTIVE**

**B.Com. (Honours): Semester – VI**

**Paper – BCH 6.3 & 6.4 [DSE–3 & 4]**

**d. FUNDAMENTALS OF MICRO, SMALL AND MEDIUM ENTERPRISES (MSME)**

**TOTAL MARKS – 100**

**( End Semester-80 Internal-20 )**

*Objective: To enable the students to learn the concepts of MSME and other issues related to MSME business.*

**CONTENTS**

**Unit 1: Introduction:**

Definition, Scope, objectives, importance, incentives, problems, government initiatives relating to MSME.

**Unit 2: Business opportunities, Administration and Management of MSME:**

Conceptual framework of business opportunities, formulation of business plans, methods and techniques applied in project appraisal for setting up of MSME, forms of ownership of MSME.

**Unit 3: Financing of MSME:**

Needs and different sources of financing including institutional finance for MSME, Working capital management of MSME.

**Unit 4: Legal Framework:**

Registration process in relation to setting up of MSME, the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006; Intellectual Property Rights (Patent, Copyright, Trade Marks).

***Suggested readings:***

1. *Handbook for MSME Entrepreneurs, the Institute of Company Secretaries of India, New Delhi.*
2. *Small and Medium Enterprises in India, Indian Institute of Banking & Finance, Pune, Taxmann Publication, New Delhi.*
3. *Khanka, S.S, Entrepreneurial Development, S. Chand & Sons, New Delhi.*

**GROUP – B: DISCIPLINE SPECIFIC ELECTIVE**

**B.Com. (Honours): Semester – VI**

**Paper – BCH 6.3 & 6.4 [DSE–3 & 4]**

**e. TOURISM AND HOSPITALITY MANAGEMENT**

**TOTAL MARKS – 100**

**( End Semester-80 Internal-20 )**

*Objective: To enable the students to learn the concepts of Tourism and Hospitality Management business.*

**CONTENTS**

**Unit 1: Introduction:**

Tourist, visitor, traveler, excursionist-Definitions and Differences, Early and New Age Tourism; Nature, Scope and Characteristics of Tourism, Need for Measurement of Tourism; Role of Transportation in Tourism.

Role and functions of Important Tourism Organizations in development and promotion of Tourism – ITDC, State Tourism Development Corporations, Ministry of Tourism, Government of India.

**Unit II :**

Meaning and Nature of Tourism Industry, Input and Output of Tourism Industry, Tourism Industry Network- Direct, Indirect and Support Services, Basic Components of Tourism – Transport-Accommodation- Facilities & Amenities, , Horizontal and Vertical Integration in Tourism Business, Factors affecting the future of tourism business; Essential Requirements for Starting Travel Agency & Tour Operation Business, Procedures for Obtaining Recognition, Travel Agency Organization Structure, Sources of Revenue, Use of Information Technology in Travel Agency Business.

**Unit III :**

Nature and Characteristic of Tourism Products of India – Seasonality and Diversities; Significance of Travel Agency Business, Types of Travel Agent – Full Service Agency, Commercial Agency, Implant Agency, Group / Incentive Agency, Skills and Competencies for Running Travel Agency Business, Types of Tour Operator- Inbound, Outbound , Domestic, Ground and Specialized, Diversified Role of Tour Operators, Distribution Networks of Tour Operation Business.

**Unit IV :**

Distinctive characteristics of Hospitality Industry; Activities in Accommodation Management – Front office – Housekeeping – Bar and Restaurant – Supporting services; ethical and regulatory aspects in a hotel; Factors affecting the price of accommodation; Food and Beverages Operation; P's of tourism marketing- product, place, price, promotion; basic accounting records and books of accounts for tourism and hospitality business.

**Suggested readings:**

1. Kadam, KCK Rakesh and VRK Shaifaalee, *A text book of Tourism and Hospitality Management*, Bookman Publisher, New Delhi.
2. Singh, Parikshat, *Sustainable and Responsible Tourism: Trends Practices and Cases*, Prentice Hall India, New Delhi, ISBN: 9788120345645
3. Gupta, Rajat, N. Singh and M.K. Bairwa: *Hospitality and Tourism*, Vikas Publishing House, New Delhi, ISBN: 9789325982444.
4. Ghosh, Biswanath: *Tourism and Travel Management*, Vikas Publishing House, New Delhi, ISBN: 9788125905615.
5. Zulfikar, Mohammed: *Introduction to Tourism and Hotel Industry*, Vikas Publishing House, New Delhi, ISBN: 9788125904663.