

BHM Second Year [3rd Semester]

FNB 271 Food Productions and Patisserie (Theory) - III (BHM 3rd Semester)

Course Objectives

The purpose of this course is to provide students with comprehensive knowledge of bulk cooking, physical appointment for the preparation and preservation applicable to the catering industry. Students will also develop the knowledge and skill of menu planning.

Course Description

This course presents a thorough and systematic coverage of theoretical and practical aspects of Indian, Nepalese cuisine as well as sweets and desserts. This course will more focus on bulk food production, kitchen planning and layout, menu planning, as well as food preservation.

Course Outcomes

By the end of this course, students should be able to;

- understand and explain the bulk food productions;
- understand and draw the kitchen layout;
- understand and explain the menu planning and costing;
- understand, explain the food preservation process;
- understand and explain the convenience food;

Course Contents

Unit I: Bulk Food Production

4 hours

Overview of Bulk Food Catering: Meaning, Concept and Objective of bulk food production, Features of bulk food production and their production systems, Holding, storage problems and solutions, Invalid cooking.

Unit II: Planning and Layout of Kitchen Department

10 hours

Introduction: Meaning, Types of Kitchen, Kitchen Planning Considerations, Work Flow of Various Types of Kitchen, General Kitchen Layout (Commissary kitchen, Butchery, Main kitchen, Bakery and Pastry) Banquet/Bulk Kitchen, Show Kitchen, Layout of Combine Preparation and Finish Kitchen, Activities for which Space is to be Planned in a Kitchen, Kitchen Planning mechanism, Setting up of Work Stations, Plans for Temporary Kitchens, Outdoor Catering Kitchen Requirements.

Unit III: Menu Planning

10 hours

Introduction: Meaning, Definition, Concept and Objectives of Menu Planning, Functions of Menu, Types of Menu, Principles of Menu Planning, Menu used as Control Tool, Menu used as Marketing Tool, Menu Structuring, Menu Compiling for Buffet, 'A la carte, Table d'hote, Classical and Modern Menus Frame.

Unit IV: Food Preservation Process

4 hours

Introduction: Meaning, Definition and Concept of food preservation, Methods of food preservation such as Salting, Smoking, Pickling, Chilling & freezing and their process.

Unit V: Indian Cuisine

4 hours

Introduction: History and features of Indian cuisine, Regional Indian cuisine with special dishes, Herbs and Spices used in Indian Cuisine, Equipment used in Indian Cuisine, Masala and pastes used in Indian Cuisine, Basic Indian Gravies, Indian Sweets, Culinary Terms used in Indian Cuisine.

Unit VI: Nepalese Cuisine**4 hours**

Introduction: History and Features of Nepalese Cuisine, Regional Nepalese Cuisine with Special dishes, Herbs and Spices used in Nepalese Cuisine, Equipment used in Nepalese Cuisine, Social and Ritual Significance of Nepalese Ethnic Foods, Culinary Terms used in Nepalese Cuisine.

Unit VII: Breakfast**2 hours**

Introduction: Meaning and Concept of Breakfast, Types of Breakfast, Food Items of Continental, English, American, Indian, Nepalese Breakfast Menus.

Unit VIII: Convenience Food**3 hours**

Introduction: Meaning and Concept of Convenience Foods, Importance of Convenience Food in Catering Industry, Various Stages of Preparation of Convenience Foods.

Unit IX: Sweets and Desserts**3 hours**

Introduction: Meaning and Definition of Hot and Cold Sweets and Dessert, Common Varieties of Continental and Oriental Sweets and Desserts, Presentation of Sweets and Desserts.

Unit X: Kitchen Stewarding**4 hours**

Introduction: Organization chart of kitchen stewarding, Job Responsibilities of Stewarding Staffs, Types of Dish Washer, Process of Dish Washing.

Basic Texts

Foskett, D. & Ceserani, V. *Theory of Catering*. London: Book Power.

Bali, P. V. *Food Production Operations*. New Delhi: Oxford Press Publication.

References

Arora, K. *Theory of Cookery*. New Delhi: Franks Bros. & Co. Ltd.

Bali, P. S. *International Cuisine and Food Production Management*. New Delhi: Oxford Press Publication.

Bali, P. S. *Quantity Food Production Operations*. New Delhi: Oxford Press Publication. Pauli. E. *Classical Cooking the modern way*. New York: Van Nostrand Reinhold.

Gringson, J. *The Book of Ingredient*. Spain: Michel Joshef Ltd.

Bajekar, M, Fernandez, R, Husain, S. & Kanani, M. *Complete Indian Cooking*: India: Modern Books International.

Singh, J. I & Gupta, P. D. *Prasad*: India: Allied Publishers Pvt. Ltd.

**FNB 191 Food Productions and Patisserie (Practical) - III
(BHM 3rd Semester)**

Course Objectives

The purpose of this course is to provide students with comprehensive knowledge and skill of Indian and Nepalese cuisine applicable to the catering industry. Students will also develop safe and hygienic work habits and right attitude towards the trade and gain basic handling, preparing and presentation food articles by using different methods of cooking.

Course Description

This course presents a thorough and systematic coverage of principle and practices of Indian and Nepalese ethnic cuisine and breakfast preparations.

Course Outcomes

By the end of this course, students should be able to;

- prepare Indian and Nepalese appetizers;
- prepare Indian and Nepalese soups;
- prepare Indian and Nepalese main courses;
- prepare Indian and Nepalese accompaniments;
- prepare Indian and Nepalese sweets and desserts;
- prepare Indian and Nepalese sweets;

Course Contents**24 hours****4 Course Indian Menus****5 hours****4 Courses Nepalese Menus****3 hours**

3 Breakfast Menus (Demonstration of American/English, Indian, Nepali) 9

Indian and Nepalese Cuisine Includes Appetizers, Soups, Main Course with Accompaniments & Garnishes and Sweets.

Breakfast should cover Breads/Toast, Pancakes, Cereals, Roti, Paratha, Eggs Preparations with accompaniments, Hot Beverages.

Basic Texts

Philip, T. *Modern Cookery*: Chennai: Orient Blackwan Pvt.

Bali, P. V. *Food Production Operations*. New Delhi: Oxford Press Publication.

References

Bali, P. S. *International Cuisine and Food Production Management*: New Delhi: Oxford Press Publication.

Bajekar, M, Fernandez, R, Husain, S. & Kanani, M. *Complete Indian Cooking*: India: Modern Books International.

Singh, J. I & Gupta, P. D. *Prasad*: India: Allied Publishers Pvt. Ltd.

**FNB 292 Food and Beverage Service (Theory) – III
(BHM 3rd Semester)**

Course Objectives

The aim of this course is to help students understand, gain knowledge, and develop an appreciation of the multifaceted elements of food and beverage operations management by exploring all aspects of the field including: fermented beverage and their types, origin, managerial aspects of menu planning and its role in success of business and the focus will be on the cost control, elements of food and beverage, the instructor will also introduce lectures on other aspects of the department.

Course Description

This topic develops knowledge and skills related to the production and service of beverages. Of importance is the service of alcohol and the legal responsibilities for the hospitality employee. Students should think critically on issues that impact on beverage production and services such as the consequences of societal obligations related to the service of alcoholic beverages. This course presents a thorough and systematic coverage of theoretical and practical aspects of food and beverage service operations and management.

Course Outcomes

By the end of this course, students should be able to;

- understand the major wine manufacturing countries and their characteristics;
- understand wine and champagne manufacturing process;
- understand the beer manufacturing process;
- know the basic procedures for opening and serving wine, beer and other fermented beverage;
- plan the menu with fermented alcoholic beverage.

Course Contents

Unit I: Butler Service

3 hours

Introduction: Introduction of Butler and Butler Service, Stocking of the Butler Pantry, Pantry Lay out and Equipments, Service Methodologies.

Unit II: Alcoholic Beverage

3 hours

Introduction: Definition of alcohol, History of Alcohol, Classification of Alcoholic Beverage, Fermented, Distilled and Compound, Expressing Alcoholic Strength.

Unit III: Wines

11 hours

Introduction: Introduction of Wine, History of Viticulture, Life Cycle of Grape Plants, Grape Varieties used in Manufacturing Wines and its Composition, Features and Types of Wines, Vinification Process, Reading Wine Labels, Vintage and Non vintage Wines, Factors Influencing the Quality of Wine, Service of Wines, Storing Procedures of Wines, Decanting of Wines, Wine and Food Harmony.

Unit IV: Major Wine Producing Countries and Their Wines

10 hours

Introduction: Wines from France, The Appellation d' origin Controlee System, Wine Producing regions in France, Wines from Italy, Italian Wine Laws and Wine Classification System, Wines from Spain, Wines from Australia, Australian Wine Laws, Wine from South Africa (Chile and Argentina) Wines from Germany, German Wine Laws and Categories of German Wines, Wines from Portugal, Wines from United States of America, Labeling American Wines and American Wine Laws, Others (Nepal and India)

Unit V: Champagne

5 hours

Introduction: Area of Champagne Region, Grapes Variety, Different Methods of Champagne production, Types of Champagne, Aging of Champagne, Storage- Shipper, Service of Champagne

Unit VI: Aromatized and Fortified Wines

6 hours

Introduction: Types and examples, Manufacturing Process (Sherry, Port, Madeira) Storage and Service, Shippers.

Unit VII: Beer

6 hours

Introduction: Definition of Beer, History of Beer, Ingredients used in Manufacturing Beer, Beer Manufacturing Process, Characteristic and Types of Beer, The art of Storage and Service of Beer, Faults in Beer, Popular International and Domestic Brands.

Unit VIII: Distilled Alcoholic Beverages**4 hours**

Introduction: History and Definition of Spirits, Characteristics and Types of Distillations, Introduction and Types of Spirits, International Understanding and Measurement of Alcoholic Strength.

Basic Text

Singaravelavan, R. *Food and Beverage Service*. New Delhi: Oxford University Press Publication.

References

Andrews, S. *Food & Beverage Management*. New Delhi: Tata McGraw Hill.

Lipinski, R A& Lipinski, K A .*The Complete Beverage Dictionary*. Van Nostrand Reinhold. New York.

Fielden, C. *Exploring the World of Wines & Spirits*. WSET. London.

**FNB 292 Food and Beverage Service (Practical) - III
(BHM 3rd Semester)**

Course Objectives

The aim of this course is to help students understand, gain knowledge, and develop an appreciation of the multifaceted elements of food and beverage operations management by exploring all aspects of the field including: fermented beverage and their types, origin, managerial aspects of menu planning and its role in success of business and the focus will be on the cost control, elements of food and beverage, the instructor will also introduce lectures on other aspects of the department.

Course Description

This topic develops knowledge and skills related to the production and service of beverages. Of importance is the service of alcohol and the legal responsibilities for the hospitality employee. Students should think critically on issues that impact on beverage production and services such as the consequences of societal obligations related to the service of alcoholic beverages. This course presents a thorough and systematic coverage of theoretical and practical aspects of food and beverage service operations and management.

Course Outcomes

By the end of this course, students should be able to;

- understand the major wine manufacturing countries and their characteristics;
- understand wine and champagne manufacturing process;
- understand the beer manufacturing process;
- know the basic procedures for opening and serving wine, beer and other fermented beverage;
- plan the menu along with fermented alcoholic beverage.

Course Contents

24 Hours

How to Read the Wine Label? French

Australian

South American

German

Italian

Wine glasses and Dimensions

Red Wine White Wine Champagne Sherry

Taking wine Order and Suggesting Wine

Opening of Wine Bottle

Wine Tray Handling

The Service of Table Wine

Using the Punt and free Handed Pouring

Use of serviette Direction and Protocol Refilling

Opening of Champagne

The service of Champagne

Sparkling and Champagne

Using the Punt and free Handed Pouring Use of Serviette and Ice Bucket Direction and Protocol Refilling

Cheese and Wine Testing Variety of Cheese and Crackers Smell, Sight, Sip and Summarize

Red Wine, White Wine & Rose Wine

Food and Wine Harmony examples

Opening a Beer

The Service of Beer

Beer Storage and Draft Beer Understanding

Basic Text

Singaravelavan, R. *Food and Beverage Service*. New Delhi: Oxford University Press

Publication.

References

Andrews, S. *Food & Beverage Management*. New Delhi: Tata McGraw Hill.
Lipinski, R A and Lipinski, K A .*The Complete Beverage Dictionary*. Van Nostrand Reinhold. New York.
Fielden, C. *Exploring the World of Wines & Spirits*. WSET. London

RDM 281 Room Division Management (Theory) - I (BHM 3rd Semester)

Course Objectives

The purpose of this course is to provide the students with a broad and integrative introduction of the hotel and its classification, hotel organization as well as front office department and its departmentalization. The course also attempts to enable the students to understand the role and functions of front office department.

Course Description

This course presents a thorough and systematic coverage of introduction of hospitality, hotel industry, front office department of hotels and similar establishments and focuses on the basic functions of front office department including reservation, check-in and check-out process. It also covers the job responsibilities of front office staffs, guest rooms and its tariff, and front office operations.

Course Outcomes

By the end of this course, students should be able to:

- understand hospitality and its origin;
- understand and explain the hotel and its classification;
- understand and explain the hotel organization, its departmentalization and front office organization;
- understand front office and its terminologies;
- understand computer applications in front office;
- understand front office operations including reservation, check-in and check-out.

Course Contents

Unit I: Introduction to Hospitality Industry

2 hours

Introduction: Origin and Growth of Hospitality Industry, Hotel - Definition and Core Areas.

Unit II: Classification of Hotels

6 hours

The need for classification of hotel, Classification of Hotels and Other Types of Lodging, Standard Classification, Heritage hotels, Classification on the Basis of Size, Location, Clientele, Duration of Guest Stay, Basis of Level of Service, Ownership.

Unit III: Hotel organization

8 hours

The Need of Organization, Vision and Mission Statement, Hotel Organization Chart of Large, Medium and Small Scale, Organization Chart of Front Office, Job Responsibilities of Front Office Staffs, Organization Chart of Support Departments of a Hotel, Engineering, Accounts, Human Resource, Security, Sales and Marketing, Purchase, Other Operating Departments such as Health Club and Spa, Sports Facilities, Communications, Transport.

Unit IV: Hotel Rooms

2 hours

Introduction: Layout and Planning of Guest Rooms, Types of Rooms.

Unit V: Front Office

6 hours

Room Tariff, Room Rate Designation, Meal Plans, Room Tariff Card, Front Office Terminology, Equipments in Front Office, Computer Applications in Front Office.

Unit VI: Front Office Operations

6 hours

The Guest Cycle, Receiving and Registration Procedures, Luggage Handling, The Occupancy Stage, Departure Procedures and Handling VIPs.

Unit VII: Reservation

6 hours

Introduction: Types of Reservation, Sources of Reservations, Group Reservations, Reservation and Sales, Reservation Availability, Discount and Allowances.

Unit VIII: Front Office Responsibilities

6 hours

Front Office Communication, Interdepartmental Relationships, Guest Relations,

Unit IX: Check Out Options

6 hours

Check out Options, Methods of Settlement, Cashier's Report, Foreign Exchange Rules.

Basic Texts

Kasavan, L. M., & Brooks, R. M, *Managing Front Office Operations: AH&LA*, Michigan, USA.

Tewari, J. R. *Hotel Front Office – Operations and Management*: New Delhi: Oxford University Press

References

Bhatnagar, S. K. *Front Office Management*: New Delhi: NCR Frank Bros. & Co. Andrews, S. *Front Office Management & Operations*: New Delhi: Tata McGraw Hill Education Pvt. Ltd.

Bardi, J. A. *Hotel Front Office Management*: New Delhi: Wiley India Ltd.

**RDM 291 Room Division Management (Practical) – I
(BHM 3rd Semester)**

Course Objectives

The purpose of this course is to provide the students with broad knowledge and skill of handling of front office equipment, technique of guest reservation, receiving, record keeping. This course also focuses the process of guests' departure and telephone handling techniques.

Course Description

This course presents a thorough and systematic coverage of use of front office equipment, guest reservation procedures, guest receiving, registering and record keeping techniques, procedures of guests' departure as well as telephone handling.

Course Outcomes

By the end of this course, students should be able to:

- understand and use of Front Office Equipment;
- understand and practice in preparing for guest arrival;
- understand and practice in Receiving, Assigning, Registering, Rooming, and Departure of the guest;
- understand and handling telephone;
- understand and practice in filling up records and registers.

Course Contents

Use of Front Office Equipment.

Practice in Preparing for Guest Arrivals: Individuals, Groups, VIPs, Crews etc. Practice in Receiving, Assigning, Registering, Rooming, and Departure of the Guests. Practice in Filling up Records and Registers.

Handling Telephone Inquiries.

References

Tewari, J. R..*Hotel Front Office – Operations and Management*: New Delhi: Oxford University Press

Andrews, S. *Front Office Management & Operations*: New Delhi: Tata McGraw Hill

**MIS 201 Introduction to Management Information System
(BHM 3rd Semester)**

Course Objectives

The course will introduce students to comprehensive knowledge and understanding on information systems and its importance in business and management. It evaluates the role of the major types of information systems in a business environment and their relationship to each other, and assess the impact of the Internet and Internet technology on business electronic commerce and electronic business.

Course Description

This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems, the role of information systems in enhancing business processes and management decision making across the enterprise, and the process of building and managing systems in organizations. The course will focus on topics such as Internet and Internet technology, the Electronic Business and Electronic Commerce, the Information Technology (IT) Infrastructure, the Enterprise Applications. The course will provide students with information systems knowledge that is essential for creating successful and competitive firms.

Course Outcomes

Upon completion of this course, students will be able to:

- understand the basic concepts and technologies used in the field of management information systems;
- have the knowledge of the different types of management information systems;
- understand the processes of developing and implementing information systems;
- understand the role of information systems in organizations, the strategic management processes, and the implications for the management;
- develop an understanding of how various information systems work together to accomplish the information objectives of an organization; and
- learn about the importance of managing organizational change associated with information systems implementation.

Course Contents

Unit I: Computer System

6 hours

Introduction to computer technology, Types of Computer Systems, Computer System Concepts, Memory (Primary Storage, Secondary Storage, Cache), CPU- Central Processing Unit, Hardware (Input Devices, Output Devices), Software and its Classification

Unit II: Foundation of Information System

11 hours

Data, Data processing, Information, Information System: concept, characteristics and need; Fundamental Resources of Information System, Potential Risks of Information System, Types of Information System (TPS, MIS, DSS, ESS); MIS: Objectives, characteristics, applications, benefits and limitations; Approaches, development, and implementations of MIS, Systems Development Life Cycle (SDLC) and its Stages, Success and Failure of MIS.

Unit III: Telecommunication and Network

5 hours

Networking the Enterprise, The Concept of a Network, The Business Value of Telecommunications Networks, Types of Telecommunications Networks, Telecommunications Media, Network Topologies, Trends in Telecommunications.

Unit IV: Data Resource Management and DSS

12 hours

Fundamental Data Concepts, Database structures, Database Development, Types of Databases, Technical Foundation of Database Management, Data warehouses and Data Mining, Decision Support in Business, Decision Structures, Decision Support Trends, Decision Support Systems, Online Analytical

Processing, Using Decision Support Systems. *Practical: Microsoft Access, Database Design, Creating New Database, Setting up Tables, Form and Report Design.*

Unit V: Business Applications

8 hours

E-business systems, Customer Relationship Management (CRM), Three Phases of CRM, enefits and Challenges of CRM, Trends in CRM, Enterprise Resource Planning (ERP): concept, benefits and challenges, Trends in ERP, Supply Chain Management (SCM): concept, roles, benefits, challenges, and trends, E-commerce Systems, E-Commerce and its scope, Essential e-Commerce Processes, Electronic Payment Processes

Unit VI: Functional Applications of Information System

6 hours

Introduction to Information System, Characteristics of Information System, Computer Reservation System (CRS), Global Distribution System (GDS), Property Management Systems (PMS), Point of Sales Systems (POS)

References

1. O'Brien, J. A, & Marakas, G. M. *Management Information Systems* New Work: McGraw Hill.
2. Kenneth, C. L., & Jane, P. L. *Management Information Systems*. New Jersey: Pearson Education.
3. Tesone, D. F. *Hospitality Information System & E-commerce*. New Jersey: John Wiley & Sons.

SOC 101 Fundamentals of Sociology (BHM: 3rd Semester)

Course Objectives

The course aims to provide students with basic sociological concepts that will help students understand various ideas on society, culture, group, organizations, etc. By knowing all these concepts, students' knowledge on organization, business and management will be enhanced and such that they will be able to apply their enriched knowledge in their future career and endeavor.

Course Description

This course presents basic ideas and foundations of sociology through an argument of various sociological variables, terms, terminology and subject matter. The course includes, besides an introduction to sociology, basic sociological ideas like society, culture, norms, values group. It comprises of social institution like religion, family, and others, which help students understand more about existing social structure. More importantly, course has tried to explain the basic sociological theories, social change and some emerging social perception, understanding on sexuality, crime and deviance. Moreover, Max Weber's theory of bureaucracy, group and group behavior, sociology theories of organization are not less important to include in the course, since they will entail a nexus between sociology and management and basic sociological tenet.

Course Outcomes

By the completion of this course, the students should be able to:

- know the basic ideas on the emergence of sociology, methods of study, subject matter and nature of sociology;
- exhibit the understanding on the relationship of sociology with other social sciences and business-management;
- express the knowledge on foundations of sociology like society, culture, group, norms, values, etc., along with ideas on sexuality, crime, etc;
- analyze various social institutions like family, economic institutions, religion;
- understand and evaluate basic sociological theories and its connotation to management;
- can discuss social stratification to view how societies are divided into different groups on the basis of power, prestige and property and create inequality;
- evaluate the ideas of social change and socialization.

Course Contents

Unit I: Introduction to sociology

6 hours

Meaning of sociology; nature of sociology; subject matter of sociology; emergence of sociology and methods of sociology along with brief description on the contribution of founders of sociology; Relationship of sociology with economics, psychology, political science and business management.

Unit II: Theoretical perspective in sociology

8 hours

What is perspective?

Functionalism: Meaning, context, basic tenets or key assumptions: Functionalism of Emile Durkheim and Talcott Parsons (Basic ideas with criticism).

Interactionism: Meaning, context, basic tenets or key assumptions : Interactionism of George Herbert Mead and Herbert Blumer (Basic ideas and criticism).

Conflict theory: Meaning, context, basic tenets or key assumptions: Conflict theory of Karl Marx and Max Weber (basic ideas and criticism).

Post modernism: meaning, context, basic tenets or key assumptions: Post Modernism of Fredric Jameson and Jean Baudrillard (basic ideas and criticism).

Unit III: The foundations of society**14 hours**

Society: Meaning, Definition, nature and types (Industrial and pre-industrial).

Culture: Meaning, definition, features and functions; types (material and non-material); subculture (youth, ethnic and age sub culture vis-a-vis society and organization, e.g. Consumer behavior, organizational culture)

Norms, values, status and role: meaning, definition and types; linkage to business and management

Socialization: Meaning, definition and function of socialization; agents of socialization; types of socialization (primary and secondary socialization); theories of primary socialization; personality and socialization

Group and organization: Group- meaning, definition and features; types (various types with focusing on primary and secondary groups). Organization- meaning, definition (view from founding fathers of sociology); formal and informal organization; Max Weber's Bureaucracy; sociology of organization; work and leisure; group dynamics; dynamics of social capital

Sexuality: understanding sexuality; sexual issues (pornography, teen pregnancy, prostitution and sexual violence, sexual abuse)

Crime and deviance: Meaning, definition and difference between them

Conformity and sanction: meaning and definition

Unit IV: Social stratification**7 hours**

Meaning definition and features; Functional and conflict approach to social stratification; Stratification and inequality; Class, caste, ethnicity and gender as various aspects of social stratification - Meaning, definition, features and Nepalese context.

Unit V: Social Institution**7 hours**

Meaning, definition, features, function and types (as required by subject matter): family, marriage, polity, economic institution, religion (along with dysfunction), educational institution; Conflict and functional approach to religion and education; Nepalese context.

Unit VI: Social change**6 hours**

Meaning, definition and features; Factors of social change; Conflict approach to social change; Application and experiences in Nepalese society.

Basic Text

1. Horton, P. B., & Haunt, C. L. Sociology. New Delhi: Tata McGraw Hill.

References

1. Abraham, M. F. Contemporary Sociology: an introduction to concepts and theories. New Delhi: Oxford University Press.
2. Abraham, M. F. Modern Sociological Theory: An Introduction. New Delhi: Oxford University Press.
3. Bhandari, U. et al. Sociology for Management. Kathmandu: Buddha Academic Enterprises.
4. Etzioni, A. Modern Organization. New Delhi: Prentice Hall of India. Pvt. Ltd.
5. Haralombos, M., & Heald, R. M. Society: Themes and Perspective. New Delhi: Oxford University Press.
6. Inkeles, A. What is Sociology? An Introduction to Discipline and Profession. New Delhi: Prentice Hall of India Pvt. Ltd.
7. Macionis, J. J. Sociology. New Delhi: Dorling Kindersley (India) Pvt. Ltd.
8. Ritzer, G. Modern Sociological Theory. USA: McGraw-Hill Companies, Inc.
9. Solomon, M. R. Consumer Behaviour: Buying, Having and Being (8th ed.). New Delhi: PHI Learning Pvt. Ltd.
10. Turner, J. H. The Structure of Sociological Theory. Jaipur: Rawat publication.

ACC 125 Hospitality Accounting - I (BHM 3rd Semester)

Course Objectives

The major purpose of this course is to provide the basic introduction and impart an elementary knowledge of financial accounting to the students of hospitality management. Moreover, this course focuses on the importance and major areas where the accounting system is essential. This course also attempts to enable students to understand how the different financial statements are prepared and how to read them. Besides, this course enhances the analytical knowledge of students in carrying financial accounting activities and decisions through the analysis of relevant case (s).

Course Description

This course presents a systematic coverage of different concepts, assumptions and principles of financial accounting. It also focuses on the basic accounting practices such as journalizing the transaction, posting them in to general and special ledgers, Preparation of cash and banks and trial balance. Likewise it also describes about how to prepare different financial statements like income statement, departmental statements, balance sheet and statement of cash flow. This course also focuses on the study and analysis of relevant case (s) in each unit.

Course Outcomes

After completion of the course, the students must be able to:

- understand and explain the basic financial accounting principles and assumptions
- understand and explain the roles and importance of accounting system to any business organizations
- understand and explain the systematic records of financial transactions, classify and posting them into ledgers
- understand and examine the procedures of preparation of different financial statements
- understand and examine the preparation of departmental statements of hotel outlets.
- understand and analyze, interpret and communicate the financial results to the different stakeholders
- understand and analyze how the cases are dealt in different financial accounting processes.

Course Contents

Unit I: Introduction to Accounting

4 hours

Introduction: Book Keeping Verses Accounting, Objectives of Accounting, Branches of Accounting, Accounting function in the hospitality industry, Users of accounting information, Generally Accepted Accounting Principles (business entity concept, money measurement concept, going concern concept, accounting period concept, cost principle, matching principle, revenue realization principle), Cash Verses Accrual Accounting, Accounting Process/Cycle. [A case study]

Unit II: Accounting for Business Transactions

10 hours

Introduction: Double Entry Accounting, Rules for Debit and Credit (both traditional and modern), Journalizing Financial Transactions, Posting Financial Transactions into General ledger (vertical format), Special Journals (purchase, sales, purchase return and sales return journals/books), Cash and Bank Books

(single, double, triple column cash book, simple petty cash book), Trial Balance and its Preparation. [A case study]

Unit III: Financial Statements and its Preparation

12 hours

Income Statements: Capital and Revenue Expenditure, Capital and Revenue Incomes or Receipts and Revenue Profit and Loss, Reserves and Provisions – Concept and Types, Difference between Reserves and Provisions, Concept of Income Statement, Major Elements of the Income Statement: Sales, Cost of Goods Sold, Expenses, Gains and Losses, Income Taxes, Extraordinary Items, Earnings per share, Contents and Formats of Income Statement, and Statement of Retained Earnings, Preparation of Income Statement (single and multi-step) and Statement of Retained Earnings under Company Act

Balance Sheet: Concept of balance sheet, Purposes of Balance Sheet, Contents of Balance Sheet: Current Accounts, Non-current Receivables, Investments, Property and Equipment, Other Assets, Long Term Liabilities, Owners' Equity, Format of Balance Sheet, Preparation of Balance Sheet (single and classified). [A case study]

Unit IV: Accounting Systems in Hotels

8 hours

Introduction: Uniform System of Accounts for the Lodging Industry (USALI): Income statement - Concept, Components and Preparation, Room Statement, Food Statement, Beverage Statement, Laundry, Health Club and Swimming, Balance Sheet – Concept, Components and Preparation, Operating Ratios (average daily rate, revenue per available room, average food service check, food cost percentage, beverage cost percentage, labour cost percentage, paid occupancy percentage, complementary occupancy percentage, average occupancy per room, multiple occupancy percentage). [A case study]

Unit V: Ratio Analysis

6 hours

Introduction: Financial Statement Analysis –Concept and Objectives, Ratio Analysis – Meaning, Objectives and Limitations, Calculations of Ratios – Liquid Ratio (current and liquid), Leverage Ratio (debt ratio, debt-equity ratio, capital employed ratio, interest coverage ratio) Activity Ratio (inventory turnover, assets turnover, debtor turnover, average collection period, capital employed turnover) Profitability Ratio (Gross margin, Net margin, return on assets, return on equity, return on total capital employed, earning per share, dividend per share, price earnings ratio).(A case study)

Unit VI: Statement of Cash Flows

6 hours

Introduction: Statement of Cash Flows–Concept and Purposes, Preparation of Statement of Cash Flows (operating, investing and financing activities and net change in cash). [A case study]

Unit VII: Annual Report

2 hours

Introduction: Meaning and Components [A case study]

References

Schmidgall, R. S. &Damitio, J. W. *Hospitality industry financial accounting*. 2nd ed. USA: Educational Institute of American Hotel and Lodging Association.

Cote, R. *Understanding hospitality accounting-I*, 4th ed. USA: Educational Institute of American Hotel and Lodging Association.

Gupta, R.L. &Radhaswamy, M. *Advance accountancy*. New Delhi: Sultan Chand & Sons.

Prasanna, J. P. K, Daniel, L.N&PagadMruthyunjaya, V. *Financial accounting for Hotels*. New Delhi: Tata McGraw Hill.