

# FACULTY OF COMMERCE

## Scheme and syllabus for the Career Related First Degree Programme in Commerce & Hotel Management and Catering

Under the Choice Based Credit and Semester System (CBCSS) [Schedule 2 (a)]

(To be introduced from 2018 admissions)

The Career Related First Degree Programme in Commerce & Hotel Management and Catering is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

### Eligibility for admission

Eligibility for admissions and reservation of seats for the Career Related First Degree Programme in Commerce & Hotel Management and Catering shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the Career Related First Degree Programme in Commerce & Hotel Management and Catering unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

### Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

### Duration

The normal duration of the Career Related First Degree Programme in Commerce & Hotel Management and Catering shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June- October) commences in June and Even Semester (November - March) commences in November every year.

### Programme Structure

The Career Related First Degree Programme in Commerce & Hotel Management and Catering **shall** include:

1. Language courses
2. Foundation courses
3. Core courses
4. Vocational Courses
5. Complementary courses
6. Open Courses/ Elective
7. Project

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college: Malayalam, Hindi, Tamil, French, German, Russian, and Arabic.

**Foundation** courses include 2 courses which are compulsory basic courses. Foundation course one aimed at providing general education on general education on the methodology of Business studies and foundation course two aimed at providing basic education on general informatics and cyber laws. **Core** courses include 12 compulsory courses in the major subject, **Vocational** courses include 10 courses in Vocational subject and **Complementary** courses include 4 courses in the allied subjects.

There shall be two open courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5<sup>th</sup> semester is a non- major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6<sup>th</sup> semester is an elective course in the major subject offered to the students of the Department of Commerce.

### **Project Work:**

Every student is required to undertake a project **either individually or in a group of not more than 5 under the supervision of a teacher** and a report of the same have to be submitted at least 15 days before the commencement of 6<sup>th</sup> end semester examination. The project work may commence in the 5<sup>th</sup> semester. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

- a. Project proposal presentation and preliminary study- **5<sup>th</sup> semester**
- b. Field work and data analysis –**6<sup>th</sup> Semester**
- c. Report writing, presentation and Final report Submission–**6<sup>th</sup> Semester**

The Report shall be printed and spiral bound with not less than 50 A4 size pages. The layout of the report is

Font : Times New Roman; Size : 12; Line Space : 1.5  
 Margin : Left – 1.25, Right – 1, Top – 1, Bottom – 1 (all in inches)

### Structure of the Report

1. Title Pages
2. Certificate of Supervising Teacher with signature and counter signed by Head of the Department
3. Contents
4. List of Tables and Charts
5. Chapter I – Introduction, Review of Literature, Statement of the Problem, Need and Significance of the study, Objectives, Methodology and Chapterisation scheme (5-8 pages)
6. Chapter II - Theoretical Background and Secondary data (10-15 pages)
7. Chapter III – Data analysis and Interpretation
8. Chapter IV – Summary of Findings, Suggestions and Conclusion
9. Appendix – Questionnaire, Specimen copy of forms, other exhibits etc.
10. Bibliography – Source of secondary data – Books, Journals, Websites etc.

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, vocational courses, complementary courses (as the case may be), project and open/ elective courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/ extension activities. The minimum credits required for different courses are given below:

Courses	Credits
Language courses	18

Foundation courses		5
Core courses including project	42	
Vocational Courses		35
Complementary courses		16
Open/ elective courses		<u>4</u>
		120
	=====	
Social Service/ Extension activities	1	

### **Practical**

Practical records completed by the students shall be duly certified by the teacher in charge and counter signed by the Head of the department and the Principal must be produced at the time of practical examination and viva voce.

The maximum marks for evaluation of practical shall be 80 distributed among the following components of evaluation.

Output of practical	50
Practical record	15
Viva Voce	15

**Courses under Foundation Course, Core Course, Complementary Courses in S3 & S4 and Open Course in S6 shall be handled by teachers in commerce.**

**Course under Vocational Courses, Complementary Courses in S1 & S2 and Open course in S5 related to hotel management shall be handled by teachers appointed for Vocational Courses in Hotel Management and Catering.**

### **Hotel Visit**

A minimum of 2 hotel visits (one each in the First and Second Semester) in a star classified hotel inside Kerala shall be conducted to familiarize with organization and structure of hotel Industry.

### **Industrial Exposure Training**

Industrial Exposure Training (IET) is an integral part of Hotel Management Course. Hence, an IET of 90 days (30 days each in 3 semesters) shall be undergone in a star classified hotel inside Kerala State before completion of IV Semester examinations in Front Office Operations, Accommodation Operations and Food Production/Food and Beverage Service respectively. It is recommended that each student shall undergo training during summer vacations in first and second years. IET shall be monitored and evaluated by the course co-ordinator. The student shall maintain a logbook on daily basis. At the end of the training the student shall submit a training report along with the logbook and the performance appraisal from each department. The training report is to be prepared by the student in two typed copies and to be submitted within V<sup>th</sup> semester for assessment. The report will be assessed by the internal examiner and only on the basis of a certificate of the examiner concerned that the training will be considered satisfactorily completed would the student

be allowed to appear for the viva-voce of the fifth semester. The student will be awarded altogether 100 marks for industrial training which includes training report and viva-voce.

Once the student has been selected for industrial training by the Institute, he/she shall not be permitted to undergo it elsewhere. In case students make direct arrangements with the hotel, that will have to be approved by the Institute.

#### **Evaluation of Practical**

The maximum mark for evaluation of practical shall be 100 distributed among the following components

• Journal	-	10
• Grooming	-	10
• Presentation*	-	40
• Viva	-	20
Total	-	100

\*Front Office-Case study(20), Role play (10), Formats(10)

\*House Keeping- Work schedule(20), Formats (20)

\*Food and Beverage service-Moke(20), Cover laying(10), Menu compiling (10)

\*Food Production-Indent and Plan of Work(10), Presentation of Dish(20), Scullery and Hygiene (10)

Sem No.	Courses	Instructi onal Hours Per Week	Credits	Uty Exam Duration (Hours)	Evaluati on	Total credits	
					Internal	End Semeste r Exam	
SEMESTER I	Language Course I (English I)	5	3	3	20%	80%	
	Language Course II (Additional Language I)	4	3	3	20%	80%	
	Foundation Course I	4	2	3	20%	80%	
	Core Course I	4	3	3	20%	80%	
	Vocational Course I	4	3	3	20%	80%	
	Complementary Course I	4	4	3	20%	80%	18
SEMESTER II	Language Course III (English II)	5	3	3	20%	80%	19
	Language Course IV (Additional Language II)	4	3	3	20%	80%	

SEMESTER III	Foundati on Course II	4	3	3	20%	80%	
	Core Course II	4	3	3	20%	80%	
	Vocation al Course II	4	3	3	20%	80%	
	Comple mentary Course II	4	4	3	20%	80%	
	Languag e Course V (English III)	3	3	3	20%	80%	
	Core Course III	4	3	3	20%	80%	
	Core Course IV	5	3	3	20%	80%	
	Vocation al Course III	5	4	3	20%	80%	
	Vocation al Course IV	4	3	3	20%	80%	
	Comple mentary Course III	4	4	3	20%	80%	20
SEMESTER IV	Languag e Course VI (English IV)	3	3	3	20%	80%	21
	Core Course V	4	3	3	20%	80%	
	Core Course	4	3	3	20%	80%	

SEMESTER V	VI Vocation al Course	5	4	3	20%	80%	
	V Vocation al Course	5	4	3	20%	80%	
	VI Comple mentary Course	4	4	3	20%	80%	
	IV Core Course	4	3	3	20%	80%	
	VII	4	3	3	20%	80%	
	Core Course	4	3	3	20%	80%	
	VIII	4	4	3	20%	80%	
	IX Open Course I	3	2	3	20%	80%	
	Vocation al Course	4	3	3	20%	80%	
	VII Vocation al Course	3	4	3	20%	80%	19
SEMESTER VI	VIII Project Core Course	3 4		3	20%	80%	23
	X						
	Core Course	5	4	3	20%	80%	
	XI Core Course	4	3	3	20%	80%	
	XII						

Open Course II Vocation al	3	2	3	20%	80%
CourseI X Vocation al	3	4	3	20%	80%
Course X	3	3	3	20%	80%
Project	3	4	-	-	100%

**CAREER RELATED FIRST DEGREE PROGRAMME IN COMMERCE &  
HOTEL MANAGEMENT AND CATERING PROGRAMME STRUCTURE**

Courses	Course Code	Course Title	SEMESTER – I				Credit	
			Instructional Hours Per Week	End Semester Exam Hours		Theory	Practical	
				Theory	Practical			
Language Course I	EN 1111	English I	5	-	3	-	3	
Language Course II	1111	Additional Language I Methodology and	4	-	3	-	3	
Foundation Course I	HM 1121	Perspectives of Business Education	4	-	3	-	2	
Core Course I	HM 1141	Environmental studies	4	-	3	-	4	
Vocational Course I	HM 1171	Front Office Operations	3	1	3	-	3	
Complementary Course I	HM 1131	Fundamentals of House Keeping	3	1	3	-	4	
Total	23	2					19	

Courses	Course Code	Course Title	SEMESTER II				Credit	
			Instructional Hours Per Week	End Semester Exam Hours		Theory	Practical	
				Theory	Practical			
Language Course III	EN 1211	English II	5	-	3	-	3	

Language Course IV	1211	Additional Language II	4	-	3	-	3
Foundation Course II	HM 1221	Informatics and Cyber Laws	4	-	3	-	3
Core Course II	HM 1241	Financial Accounting	4	-	3	-	3
Vocational Course II	HM 1271	Front Office Management	3	1	3	1	3
Complementary Course II	HM 1231	House Keeping Operations	3	1	3	1	4
Total	23	2				19	

#### SEMESTER – III

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Language Course V	EN 1311	English III	3	-	3	-	3	
Core Course III	HM 1341	Management Concepts and Thoughts	4	-	3	-	3	
Core Course IV	HM 1342	Advanced Financial Accounting	5	-	3	-	3	
Vocational Course	HM 1371	Food Production	3	2	3	-	4	

III			Theory and Practice Food and Beverage Service	3	1	3	-	3
Vocational Course IV	HM 1372							
Complementary Course III	HM 1331		E-Business	4	-	3	-	4
Total	22		3				20	

#### SEMESTER IV

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Language Course VI	EN 1411	English IV	3	-	3	-	3	
Core Course V	HM 1441	Business Regulatory Framework	4	-	3	-	3	
Core Course VI	HM 1442	Banking and Insurance	4	-	3	-	3	
Vocational Course V	HM 1471	Advanced Food Production Theory and Practice	2	3	3	3	4	
Vocational Course VI	HM 1472	Advanced Food and Beverage Service	3	2	3	1	4	

Complementary Course IV	HM 1431	Business Statistics	4	-	3	-	4
Total	20	5				21	

SEMESTER V

Courses	Course Code	Course Title	Instructional Hours Per Week	End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	
Core Course VII	HM 1541	Entrepreneurship Development	4	-	3	-	3
Core Course VIII	HM 1542	Cost Accounting	4	-	3	-	4
Core Course IX	HM 1543	Marketing Management	4	-	3	-	3
Open Course I	HM 1551	Open Course – 1/2/3	3	-	3	-	2
Vocational Course VII	HM 1571	Hotel Facility Planning	4	-	3	-	4
Vocational Course VIII	HM 1572	Hotel Law	3	-	3	-	3
Project Total	-	Project	3	-	-	-	-
	25					19	

SEMESTER VI

Courses	Course Code	Course Title	Instructional Hours Per Week	End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	
Core Course X	HM 1641	Auditing	4	-	3	-	3

Core Course XI	HM 1642	Applied Costing	4	-	3	-	3
Core Course XIII	HM 1643	Management Accounting	4	-	3	-	3
Open Course II	HM 1651	Open Course – 1/2/3 Bakery and Patisserie	3	-	3	-	2
Vocational Course IX	HM 1671	Theory and Practice Nutrition and Food Preservation	2	2	3	3	4
Vocational Course X	HM 1672	Project	3	-	3	-	3
Project	HM 1644	Project	3	-	-	-	4
Total	23	2				22	
Grand Total (SI+SII+SIII+SIV+SV+SVI)					<b>120</b>		

C		
S e m e s t e r	Cour se Code	Cours e Title
V (for Stude nts from the discipli nes other than comme rce)	HM1 551.1	Nutriti on and Food Preserv ation
	HM1 551.2	Front Office Manag ement
	HM1 551.3	Accom modati on Operati ons
V I (for student s from the de p a r t m e n t  o f c o m m e r c e	HM1 651.1	Practic al Accou nting
	HM1 651.2	Manag ement of Foreig n Trade
	HM1 651.3	Strateg ic Manag ement

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e		
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**Notes:**

- 1.The open course offered in the fifth semester is an elective course for students from the Disciplines other than Commerce. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.
- 2.The open course offered in the sixth semester is an elective course for students from the Department of Commerce and each student has to choose any one among the courses offered in that group as part of his/ her course of study.

**V. Practical Sessions**

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on a module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

**Objectives**

1. To impart knowledge and skills on the applications of the concepts learnt in a given context.
2. To learn by experiencing and observing
3. To document and reflect upon learnings
4. To develop exhibits of case studies undertaken, analysis made, exercises done and fact-finding missions.

**Process**

1. Identify concepts in the module
  2. Identify real life cases/ situations/ illustrations where they find application
  3. Ascertain steps to link 1 to 2
- Collection of instruments/Vouchers/ Documents/ Annual reports/ Products/ Advertisements/ Pictures/ Charts.
  - Identify Parties involved with their functions and processes.
  - Record learning with supportive collections in a Commerce Lab Record
4. Presentations of Findings

The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

**VI. Industrial Visit - cum Study Tour**

An Industrial Visit cum tour of not less than **Seven** days within South India, forms part of the Course of study during fifth/Six Semester, to acquaint with different types of Institutions under hospitality industry. . It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practiced. The visit should be pre- planned with an objective to learn identified applications *The total time to be devoted in the organization is **four** days out of **Seven** days set aside for the tour. The outcome of the visit to be documented in a report with the following forma*

**Student Tour Dairy**

1. Name of the College
2. Name of the Student
3. B.Com Programme .....Semester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
  - To Observe applications of  
.....
  - To Understand processes  
.....
7. Interactions held  
.....
8. Outcome in the form of learnings  
.....
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

### **Social Service/Extension activities**

Students are to participate in Extension/NSS/NCC or other specified social service, sports, literary and cultural activities during 3<sup>rd</sup>/4<sup>th</sup> semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

### **Audit courses (zero credit)**

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

### **Attendance**

The minimum number of hours of lectures, seminars or practical's which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75 per cent of the total number of lectures, seminars or practical sessions.

### **Evaluation**

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be: Attendance – 5, assignment / seminar – 5 and test paper -10. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 51%	-	0 mark
51 % - 60 %	-	1 mark
61 % - 70%	-	2 marks
71 % - 80%	-	3 marks
81 % - 90 %	-	4 marks
91% and above	-	5 marks

### **Assignments/ Seminars**

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

### **Tests**

For each course there shall be at least one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

### **End Semester Evaluation (ESE)**

End Semester Examination of all the courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours.

### **Evaluation of Project**

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva – voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the problem and significance of the study	-	10
(ii) Objectives of the study	-	5
(iii) Review of literature	-	5
(iv) Methodology	-	15
(v) Analysis and interpretation	-	15
(vi) Presentation of the report	-	10
(vii) Findings and suggestions	-	10
(Viii) Bibliography	-	5
(ix) Viva-voce	-	25

### **Promotion to Higher Semesters**

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.

## **SEMESTER – I**

### **Foundation CourseI: HM1121– METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION**

No of instructional hours per week: 4

No of credits: 2

**Aim of the course:** To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

#### **Course Objectives:**

1. To create a basic awareness about the business environment and the role of business in economic development.
2. To provide a holistic, comprehensive and integrated perspective to business education
3. To give a fundamental understanding about ethical practices in business.

**Module I:** - Meaning of business information- learning business information - methods and techniques of collecting and learning business information- business linkages between business and different economic systems- meaning of economic systems - their functioning - different economic systems and their features - capitalism, socialism, communism and mixed economy. Different forms of business organizations - individual and organized, family and corporate, business for profit and business not for profit. Business entities - Individual, partnerships, co-operatives, trusts, undivided families, joint stock companies, Joint ventures –MNCs. (Basic concepts only) (15 Hours)

**Module II:** - Economic sectors of the Economy: An Overview – primary sector, secondary sector, tertiary sector - business examples in different sectors. Emerging areas in Service sector- Tourism, IT, Healthcare, KPO, BPO, Event Management etc. (A brief study only) (10 Hours)

**Module III:** - Business – objectives -economic - social. Establishing business - steps - environmental analysis: legal, physical, financial, social, economic, technical etc. - idea generation- mobilization of financial resources – sources- savings –loans and advances – shares.Role of entrepreneur. Payment to government – taxes, direct and indirect.( a brief study only) Economic development- meaning, measures of economic development- role of business in economic development - company, industry and economy interrelationship. Role of business (public sector

and private sector) in economic development. New Economic Policy - Liberalization, Privatization and Globalization - merits and demerits. Managerialism- features. Infrastructure for industrialization and economic growth of an economy. (20 Hours)

**Module IV:** - Trained manpower for quality enhancement- role of trained manpower for quality at individual level, family level, organizational level and national level - Human Capital Management - concept, importance and benefits. Quality of life and Quality of Work Life - Quality circle. Management problems in small, medium and large organizations. Use of technology in business (a brief study only).

Business ethics - concept, need and importance.

Social ethics, social responsibility and social service – role of NCC and NSS in promoting social values among students. (a brief study only) (15 Hours)

**Module V:** - Individual and team presentations by observation, reading techniques - listening to lectures, note taking- seminars and workshops - conferences and symposiums, field studies, case studies and project reports ( a brief study only) (12 Hours)

Note:

1. A field study on how far privatisation and globalisation enhance the quality of manpower.
2. Students are to be organised into groups of five and should be required to present papers on topics relating to the role of business in economic development and ethical practices in business. The assignments are to be based on the presentations made in the specified areas.

**Books recommended:-**

1. Keith Davis and William Frederic. C. *Business and Society: Management, Public policy, Ethics*, International student Edition McGraw- Hill Book Co New Delhi
2. Cherunilam Francis: *Business Environment* - Himalaya Publishing House, New Delhi.
3. C.B.Gupta: *Business Organisations and Management*- Sultan Chand , 8th Edition 2013
4. Murthy CSV: *Business Ethics and Corporate Governance*, Himalaya Publishing House
5. N.M.Khandelwal :*Indian Ethos and Values for Managers*
6. R. R. Gaur, R. Sanghal, G. P. Bagaria; *Human Values and Professional Ethics*.
7. Andrew Crane: *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.
8. Aswathappa, K: *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
9. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
10. DuttRuddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.
11. Misra S.K. and Puri V.K.: *Indian Economy*- Himalaya Publishing House, New Delhi.

## **Core Course I: HM1141-ENVIRONMENTAL STUDIES**

**No. of instructional hours per week: 4 No. of Credits:3**

**Aim of the course:** To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

**Course objectives:**

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection

**Module I: Environmental studies**—meaning—scope—importance (4hrs)

**Module II: Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources**—meaning of ecology—structure and function of an ecosystem – producers– consumers– decomposers—energy flow in the ecosystem—ecological succession- food chain – food webs and ecological pyramids. Ecosystem—concept—types of ecosystems—structure and functions of forest ecosystem, grass land ecosystem- desert ecosystem, aquatic ecosystem. Biodiversity and its conservation- introduction- definition- genetic, species and ecosystem diversity - value of biodiversity—biodiversity at global, national and local levels—India as a mega-diversity nation—hot spots of diversity—threat to diversity—conservation of diversity in situ, ex-citu. Natural resources- features- air resources, forest resources, water resources, mineral resources, food resources- energy resources, land resources- over exploitation of natural resources-consequences- conservation of natural resources- role of an individual in conservation of natural resources (25hrs)

**Module III: Industry and environment** - pollution – environmental pollution—soil pollution—air pollution—water pollution—thermal pollution—noise pollution—causes, effect and control measures—waste management—waste minimisation through cleaner technologies—reuse and recycling—solid waste management. (18hrs)

**Module IV: Social issues and environment** –Unsustainable to sustainable development— urban problems related to energy – water conservation –water harvesting – resettlement and rehabilitation of people – environment ethics—waste land reclamation—consumerism and waste products. (15hrs)

**Module V: Human Population and environment** – population growth–variation among nations–population explosion – environment and human health –human rights – value education– Women and child welfare. (10hrs)

**Note::** All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

**Books recommended**

Misra.S.P and Pandey.S.N. *Essential Environmental Studies*, Ane BooksIndia, New Delhi.

KiranB.Chokkasandothers.*UnderstandingEnvironment*,SagePublicationsNewDelhi.ArumugamN. and Kumaresan V. *Environmental Studies*, Saras Publications, Kanyakumari. Benny Joseph. *Environmental Studies*, Tata McGraw-Hill Publishing Co. Ltd., NewDelhi.

**Vocational Course I: HM 1171- FRONT OFFICE OPERATIONS**

No. of instructional hours per week: 3 **hours theory and 1 Hour Practical** No. of Credits: 3

**Aim of Course:** To develop ability to understand hotel & hospitality industry and probe the opportunity to serve as Front Office Manager

**Course Objectives**

1. To enable the students to acquire basic knowledge of Lodging Industry
2. To provide knowledge about the Front Office Operations and Promoting sales.

**Module I: LODGING INDUSTRY**

- a) Hospitality industry – Historical background – Introduction to hotel industry in India - Modern trends that accelerate the growth of industry.
- b) Size – Grouping hotels on the basis of size
- c) Classification of hotels – Commercial hotels – Airport hotels – Resort hotels – Conference and convention centers - Heritage hotels –Classification with specific reference to India (star systems)
- d) Levels of Service - Intangibility of service – Quality assistance – Rating service – World – class service - Mid range service – Economy limited service
- e) Ownership and affiliation – Independent hotels – Chain hotels – Franchise and Referral groups
- f) Basis of room tariff charges and various types of room plans – European plan – American plan – Modified American plan

(10 hrs)

**Module II: ORGANISATION OF LODGING PROPERTIES**

Hotel organization - organization charts – Classifying functional areas – Front Office organization – Front Office personnel (staffing) including uniformed staff – Jobdescription – Functional organization of front office department – Supervisory techniques

( 8 hrs )

**Module III: FRONT OFFICE OPERATION**

**Guest Cycle**

Guest Cycle – Pre-Arrival, Arrival, Occupancy, Departure;

**Reservation**

Reservation and Types of Reservations – Guaranteed Reservations and Non-Guaranteed Reservation. Modes and Sources of Reservation. Processing Reservation Request – Receiving Reservation Inquiries, Determining Room Availability, Accepting or Denying Request, Reservation Confirmation, Amending Reservation, Reservation Cancellation. Waiting List, Group Reservation, Over Booking. Importance of Reservation for Hotel and Guest. Potential Reservation Problems – Errors in Reservation Records

### **Registration**

Pre – Registration and Registration – Form C and Guest Registration Card (GRC).Registration Procedure - Receiving And Identifying Guest, Registration Records, Room and Rate Assignment, Establishment the Mode of Settlement of Bills, Issue Room Keys, Fulfilling Special Requests. Registration Procedure for Walk-in Guest, VIPs, Groups, Scanty Baggage and Foreign Nationals. Latest Trends – Self Registration (12 hrs)

### **MODULE IV**

**On-going responsibilities** – Communication within Front Office – Log Book –Information directory – Mail handling –Information service – Guest services –Equipment and supplies – Special procedures – Guest relation - Complaint handling– Follow up procedure –Telephone services – Telephone equipment – Telephone procedure –Telephone manners – Use of correct phrases – Telex and fax messages – Equipment and procedures (10 hrs)

### **MODULE V**

#### **BELL DESK & INTER RELATIONSHIP**

**BELL DESK**-Location – Functions – Procedures and activities

#### **INTER RELATIONSHIP**

**INTER RELATIONSHIP** with– Housekeeping – Food and beverage service – Engineering and maintenance – Revenue centres – Marketing and Public relation (14 hrs)

### **PRACTICALS**

1. Preparing and filling up reservation forms
2. Preparing and filling up registration card
3. Role play for different check ins as – Walk in, FIT, Corporate, VIP and Groups
4. Operating PMS system in computer lab. Familiarization of all options

### **Books Recommended:**

1. Hotel Front Office – Training Manual – Sudhir Andrews
2. Front Office Management – Sushil Kumar Bhatnagar
3. Hotel Management Vol. 1 – Dr. B.K. Chakravarthi
4. Principles of Hotel Front office Management – Soe Baker, Pam Bradley
5. Hotel Management & operations – William.S.Gray/SalvadoreC.Liguori

### **Complementary Course I: HM 1131- FUNDAMENTALS OF HOUSE KEEPING**

No. of Instructional hours per week: 4(3hours theory and 1 Hours Practical) No. of credits: 4

#### **Aim of the Course:**

To develop capability to understand the house keeping in hospitality operation

#### **Course Objectives:**

1. To impart students' basic knowledge about House keeping, cleaning equipment And cleaning agents .
2. To provide knowledge about the Accommodation operation and to highlight the scope as a House keeping manager.

#### **MODULE I – INTRODUCTION**

The role of housekeeping in hospitality operation – Types of hotels and services offered – Types of rooms – Role of Housekeeping in Guest Satisfaction and Repeat business. Organization Chart of the House Keeping Department-Hierarchy in small medium, large and chain hotels – Identifying Housekeeping Responsibilities – Personality Traits of Housekeeping Management Personnel – Duties and responsibilities of Housekeeping Staff – Layout of the housekeeping Department

(8 hrs)

#### **MODULE II**

**CLEANING EQUIPMENT:** General criteria for selection – Manual equipment –Mechanical equipment – Use and care of Equipment

**CLEANING AGENTS: General** criteria for selection – Classification – Polishes –Floor seals - Use Care and Storage –Distribution and Controls –Use of Eco –friendly products in Housekeeping.

#### **COMPOSITION CARE AND CLEANING OF DIFFERENT SURFACES**

Metals - Glass – Plastic – Ceramics – Wood – Wall finishes – Floor finishes (12 hrs)

#### **MODULE III**

##### **MAIDS SERVICE ROOM**

Location lay out and essential features – Chambermaid's trolley

##### **KEYS**

Types of keys – computerized key Cards – Key control

##### **CLEANING ORGANIZATION**

Principles of cleaning hygiene and safety factors cleaning – Frequency of cleaning –

Design features that simplify cleaning (16 hrs)

## **MODULE IV**

### **HOTEL BED MAKING**

Types of beds and mattresses – Step by step procedure for making a bed turning down

### **DAILY CLEANING OF GUESTROOM**

Learning by the modular methods the cleaning of – vacant room – occupied room –

Check – out room – Evening service (15 hrs)

## **MODULE V**

### **STANDARDS SUPPLIES**

Ordinary rooms – VIP Rooms and VVIP Rooms – Guest's special requests

Lost and Found-Procedure and records

Periodical Cleaning-Special Cleaning

Tasks – Schedules and records

Public Area Cleaning (19 hrs)

### **PRACTICAL**

1. Identification, use and care of cleaning equipment
2. Identification of cleaning agents
3. Identification of hotel linen
4. Bed Making
5. Cleaning of guest rooms- Departure, Occupied and Vacant

### **Books Recommended**

1. Hotel, Hostel & Hospital house keeping – Joan C. Branson
2. Hotel Hostel House keeping – Training Manual – Sudhir Andrews
3. Hospitality operations – Stephen Ball / Peter Jones
4. Professional Management of Housekeeping operations - Thomas J.A.Jones
5. Hotel House Keeping Operations and Management, Mr. G Raghubalan, SmriteeRaghubalan, Oxford Higher Education

## SEMESTER - II

### Foundation Course II:HM1221-INFORMATICSANDCYBERLAWS

**No. of instructional hours per week: 4**      **No. of credits:3**

**Aim of the course:** To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilize the digital knowledge resources for business studies.

**Course objectives:**

- 1.To review the basic concepts and fundamental knowledge in the field of informatics.
- 2.To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
- 3.To create an awareness about the cyber world and cyber regulations.

**Module I: Overview of Informatics-** meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics  
(12hrs)

**Module II: Knowledge Skills for Higher Education-** Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.  
(15hrs)

**Module III: Social Informatics-** IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues (18hrs)

**Module IV: CYBER WORLD -** Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues, (12 hrs.)

**Module V: CYBER REGULATIONS –** Scope of cyber laws, - Provisions under IT Act2000, cyber related Provisions under IPC (15 hrs.)

**Books Recommended:**

1. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
2. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.

3. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
4. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
5. Ramachandran et. Al. *Informatics and Cyber laws*, Green Tech Books, Thiruvananthapuram
6. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, New Delhi.
7. IT Act 2000,
8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective.

## **Core Course II: HM 1241-FINANCIAL ACCOUNTING**

No. of instructional hours per week: 4

No. of credits: 3

### Course Objectives

1. To familiarize the students with different methods of depreciation.
2. To equip the students to prepare the accounts of specialised business enterprises.

**Module1- Introduction to accounting.** Review of Financial Accounting- Concepts- Principles- Preparation of Accounts for sole trader.

**Depreciation Accounting-** Meaning -Fixed and reducing balance methods with adjustments – Annuity method – Depreciation fund method – insurance policy method - Revaluation method- estimated life and estimated resale value as per AS 6 Depreciation. (20 hrs)

**Module 2- Accounts of Hire Purchase and Installment purchase system-** Meaning – difference between Hire Purchase and Installment- Accounting entries in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Installment system – Entries in the books purchaser and seller. (15 hrs)

**Module 3- Voyage, Packages and containers accounts** –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers – Accounting treatment – Containers trading account- Containers provision account. (12 hrs)

**Module 4- Investment Accounts-** Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend received-Bonus share- Right Shares. (12 Hrs)

**Module5- Insurance Claims-** Types of risks- preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire — Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock- Average Clause- Journal entries- calculation of Amount of Claim- Loss of Profits on insurance (13Hrs)

**Recommended Structure of questions for ESE:-.** Theory 30% Problem 70%

### Recommended Practicals:

1. Collection of details of Repossessed Assets which were sold on hire purchase system and making a presentation on their actual accounting treatment.
2. Collection and evaluation of the statements from insurance companies to ascertain the value of stock at the date of fire and to understand the settlement.

### Books Recommended

1. Gupta R. L. and Radhaswamy .M. *Advanced Accounting* , Sultan Chand & Sons , New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. *Advanced Accounts* S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. *Financial Accounting* , Kalyani Publishers , New Delhi.
4. NaseemAhmed ,Nawab Ali Khan and Gupta . M. L. *Fundamentals of Financial Accounting Theory and Practice* ,Ane Books Pvt . L td.New Delhi.
5. A Mukharjee and M Hanif ,*Modern Accountancy*, TATA McGraw Hill Publishing Company Ltd. New Delhi.

## **Vocational Course II: HM 1271- : Front Office Management**

Instructional hrs per week: **3hours theory and 1 Hour Practical.**

No. of Credits :3

### **Aim of the course :**

To develop the students with the procedures and applicability of Automated and non-automated techniques used in Front Office.

### **Course objectives:**

1. To familiarise the students with the front office management system.
2. To enable the students to develop the skill for the maintenance of various front office records.

### **Module I**

#### **FRONT OFFICE COMPUTER APPLICATIONS**

Selection of Front Office Management System Software – Amadeus, Fidelio Etc.,

#### **Room Management Software**

Room inventory, Room status, Availability

#### **Registration**

Reservation, Guest data, Reports, Self check-in

#### **Posting**

Paid out, Miscellaneous charges, Telephone, Display folio, Reports

#### **Call Accounting**

Guest information, Employee information, Post charges, Messages, wakeup calls, Reports.

#### **Checkout**

Folio, Adjustment, Cashier, Back office transfer, Reports, Guest history

### **Module II**

#### **NIGHT AUDIT**

Definition – Audit and Night Audit, Functions of Night Audit, Duties and Responsibilities of Night Auditor, Night Audit Procedure

### **Module III**

Check out and settlements, Functions, Departure procedure, Method of settlements, Cash payment, Credit Payment, Direct billing transfer, Combined settlement methods, Late Checkout. Checkout options, Express Video checkout and self-check out, Unpaid account balance, Collection of accounts.

### **Module IV**

#### **Planning and Evaluation**

Management Functions; Yield Management – Benefits of Yield Management; Percentage of Walk-ins, Percentage of Overstay, Percentage of Under Stay; Evaluating front office operations -

Occupancy Percentage and Double occupancy percentage, Average Daily Rate, Average Room Rate Per Guest

## **Module V**

### **FOREIGN EXCHANGE PASSPORT and VISA**

Foreign Currency, **Passport and Visa**-Definition - Visa and Passport; Passport and Types of Passport; Visa and Types of Visa

### **SECURITY**

Keys, Fire alarms, Burglar alarm, Security code transactions

#### **Front office records**

Guest histories, Marketing follow through

a) A day as front office Manager

b) A day as a deputy manager

c) Front office equipment-Manual (non automated system front office-equipment)

Semi-automated system- Automated system front office equipment.

### **PRACTICALS**

1. Handling check-outs
2. Operating PMS system in computer lab. Familiarization of all options
3. Prepare guest folio
4. Prepare various vouchers

### **Books Recommended**

- Front office operations by Colin Dix & Chirs Baird
- Hotel Front office management by James Bardi, VNR
- Managing front office operations by Kasavana & Brooks
- Front office training manual by Sudhir Andrews, Tata McGraw Hill
- Hotel Front Office Operations and Management – Jatashankar R Tewari – Oxford Publications

## **Complementary course II: HM 1231- House Keeping Operations**

**No. of Instructional Hrs per week: 3hrshour's theory and 1 Hour Practical**

**No. of Credit: 4**

**Aim of the course:**

To give advance training in House Keeping – linen rooms – Decorations and small level of event management.

**Course objective:**

1. To impart specific knowledge on Linen rooms, sewing room
2. To provide practical exposure on flower arrangement and interior decoration.

**Module 1**

**LINEN ROOM**

Activities of the Linen Room. Layout and equipment in the Linen Room, Selection criteria for various linen Items – Room Linen, F&B Linen, Purchase of linen, Calculation of linen requirements, Linen control procedures and records, Stocktaking-procedures and records, Recycling of discarded linen, Linen Hire.

**UNIFORMS**

Advantages of providing uniforms to staff. Issuing and exchange of uniforms, type of uniforms, Selection and designing of uniforms, layout of the Uniform room. (16 hrs)

**Module 2**

**SEWING ROOM**

Activities and area to be provided

Equipment provided.

**LAUNDRY**

Commercial and on-site Laundry, Flow process of Industrial Laundering-OPL, Stages in the Wash Cycle, Laundry Equipment and Machines, Layout of the laundry, Laundry agents, Dry Cleaning, Guest laundry/Valet service, Stain removal.

(14 hrs)

**Module 3**

**FLOWER ARRANGEMENT**

Flower arrangements in Hotels

Equipment and material required for flower arrangement, Conditioning of plant material,

Styles of flower arrangement, principles of design as applied to flower arrangement.

## **SPECIAL DECORATIONS**

Various occasions-Materials used and cost incurred, Theme decorations.

(10 hrs)

### **Module 4**

#### **PLANNING AND ORGANIZING THE H.K.D.**

Area Inventory List-Frequency Schedules, Performance and Productivity standards, Time and Motion study, Standard Operating Manuals-Job procedures, **Job** Allocation and Work Schedules- Calculating Staff Strength & planning Duty Rosters, Training in the H.K.D.-Performance Appraisals, Selection of Cleaning Equipment and Agents Also, Inventory levels for non-Recycled Items.

#### **CONTRACT SERVICES**

**Types** of contract services-Guidelines for luring contract services. Advantages and Disadvantages of Contract Services.

(20 hrs)

### **Module 5**

#### **INTERIOR DECORATION**

Elements of Design-Colour and its role in Décor, Windows and window treatment, lighting and Lighting Fixtures, Floor Finishes, Carpets, Furniture and fittings, Accessories.

**LAYOUT OF GUEST ROOMS** – Refreshing And Redecoration .Sizes of rooms, sizes of furniture arrangement, principles of design, Colour Harmony and Colour Schemes.

(12 hrs)

## **PRACTICALS**

1. Identification of Different linens
2. Uniform and linen exchange procedure
3. Flow process of a laundry – Industrial visit
4. Identification of Stain and Stain removal
5. Flower arrangement

### **Reference Books:**

- Text book of Hotel House Keeping Management & Operations, Sudhir Andrews, The McGraw – Hill Companies
- Hotel House Keeping, A Training Manual, Second edition, Sudhir Andrews, The McGraw – Hill Companies
- Hotel House Keeping Operations and Management, Mr. G Raghubalan, SmriteeRaghubalan, Oxford Higher Education

## SEMESTER – III

### **Core Course III : HM 1341–MANAGEMENT CONCEPTS AND THOUGHT**

**No: of instructional hours per week: 4**

**No: of credits: 3**

Aim of the course: To provide a comprehensive perspective on management theory and practice

Course objectives:

- 1) To equip learners with knowledge of management concepts and their application in contemporary organizations
- 2) To facilitate overall understanding of the different dimensions of the management process.

**MODULE-I:** Nature and Evolution of Modern Management Meaning and Definition of Management-Effective Management- Concept and Need-Qualities and styles of an effective manager-Empowerment style, Participation style, Guidance style -Management skills-Technical, Interpersonal, Conceptual, Diagnostic and Political skills- Mintzberg’s Managerial roles- Schools of Management Thought-The Classical School -Human Relations School and the Hawthorne Studies-Behavioural Science School-The Systems School- The Contingency School -Contemporary management Thought-Drucker, Porter, Prahalad, Hamel and Tom Peters  
(15hrs)

**MODULE-II:** Overview of the Management Process Planning: Meaning – Definition –Importance- Organizing: Meaning and Definition- Concepts of Authority, Responsibility and Accountability – Delegation and Decentralization - Organization Culture-Types of Organisational Culture-Staffing -Significance of Staffing- Staffing Process(overview only) Directing-Concept-Elements of the Direction function - Controlling- Steps in the Process of Controlling  
(15 hrs)

**MODULE-III:** Leadership - Meaning - Leadership Qualities- Leadership Styles-Leadership Theories-Trait Theory – Charismatic Leadership Approach - Managerial Grid Theory -Contingency Theory- Fiedler’s Model- Situational Leadership Theory -Transactional and Transformational Leadership. (12 hrs)

**MODULE-IV:** Motivation and Communication - **Motivation**-Meaning and Importance, Intrinsic and Extrinsic motivation, Positive and negative motivation; Motivational Theory-Carrot and stick theory, Maslow’s Hierarchy of Human Needs Herzberg’s Two Factor theory, Alderfer’s ERG theory, Vroom’s-Expectancy theory, David McClelland’s Need based Motivational Models-Factors

determining motivational policy. **Communication**-Meaning, Need, Process, Types-Verbal, Non-verbal, Visual, Internal, External, Formal, Informal; Barriers to Communication-Physical, psychological, Attitudinal, Semantic, Cross-cultural, Gender; Guidelines for effective communication. (21 hrs)

**MODULE-V:** New Horizons of Management (Conceptual Framework only) TQM-Meaning-Principles of TQM-Deming's 14 points, Barriers to TQM, Customer requirements- The Five Fs-Change Management – Concept and Importance, Knowledge Management- Concept and Importance- Concept of Learning Organisation. (9hrs)

**Recommended Practicals:**

- 1) Collect Vision/Mission Statements of leading organizations. Examine ways in which elements of these statements are being put into practice.
- 2) Identify Best Practices of business concerns in your locality with regard to different managerial functions.
- 3) Study the Reward and Recognition system used by any leading business organization in your local area.
- 4) Conduct an interview with a successful business leader. Identify the leadership style followed by the leader based on the information collected.
- 5) Study the Quality Management Practices adopted by any business concern.

**Recommended Books:**

1. *Principles of Management*, 5/Edn- Tripathi, P.C. McGraw Hill Education Pvt Ltd, New Delhi.
2. *Essentials of Management*, 10/Edn- Harold Koontz, McGraw Hill Education Pvt Ltd, New Delhi.
3. *Management Theory and Practice*- Mahajan. Ane Books Pvt Ltd, New Delhi
4. *Principles of Management:Text and Cases*, Bhattacharyya, Pearson Education , New Delhi
5. *Principles of Management* :Ramaswamy, Himalaya Publishing House, Bangalore.
6. *Principles of Management*- Govindarajan, PHI Learning, Pvt Ltd, New Delhi.
7. *Principles of Management*-Gupta Meenakshi
8. *Total Quality Management*, 2/Edn – CharantimathPoornima M, Pearson Education , New Delhi

## **Core Course IV: HM1342- ADVANCED FINANCIAL ACCOUNTING**

**No. of instructional hours per week:4**

**No. of Credits:3**

**Aim of the course:** To equip the students with the preparation of accounts of various business areas.

### **Course Objectives**

1. To create awareness of accounts related to dissolution of partnership firms.
2. To acquaint students with the system of accounting for different branches and departments.
3. To enable students to prepare accounts of consignments.

**Module 1:** Partnership Accounts – Introduction- features- Dissolution of Partnership Firm- preparation of Realisation Accounts and Capital Accounts- insolvency of a partner- application of the decision in Garner vs. Murray- insolvency of all partners – Piece - meal Distribution- Dissolution of Limited Liability Partnerships. (20 hrs)

**Module 2:** Accounting for consignment- meaning – terms- used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method – valuation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit.(20 hrs)

**Module 3:** Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment-Accounting treatment when one of the ventures is appointed to manage the venture-When separate set of books are not maintained for recording joint venture transaction- when separate set of books are kept for the venture–when memorandum method is followed. (15 hrs)

**Module 4:** Branch Accounts- meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts – wholesale branch- accounting for branches keeping full system of accounts- adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books.(20 hrs)

**Module 5:** Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses- difference between departmental accounts and branch accounts- inter departmental transfers- preparation of departmental trading and profit and loss account. (15 hrs)

**Structure for preparing question paper:** Theory 30% Problem 70%

**Recommended Practicals**

1. Visit some branches and identify their accounting methods.
2. Collect data from one or two partnership firms/ joint ventures on the accounting procedure adopted.

**Books Recommended:**

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C., Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

**SEMESTER – III**

**Vocational Course III: HM 1371- FOOD PRODUCTION THEORY AND PRACTICE**

**No. of Instructional hrs per week. 3hours theory and 2 Hours Practical**

**No. of Credits 4**

**Aim of the course:** To impart basic knowledge on Cookery, and organization and structure of kitchen.

**Course objectives:**

1. To enable the student to acquire basic knowledge of food production.
2. To give basic knowledge on organization & Layout of Kitchen

**Module 1**

**INTRODUCTION OF COOKERY**

Levels of skills and Experience, Attitudes and Behaviour in the kitchen, Personal hygiene, uniforms, Safety procedure in Handling Equipment.

**CULINARY HISTORY**

Origin of Modern Cookery-List of culinary (common & basic) terms, Explanation with examples

**HIERARCHY & KITCHEN STAFFING**

Classical Brigade, Modern staffing in various category hotels, role of Executive Chef, Duties and Responsibilities of various chef, Co-operation with other Departments.

**Module II**

**KITCHEN ORGANIZATION & LAYOUT**

General layout of kitchen in various organizations, Layout receiving Areas, layout of Storage Area, Layout of service and wash up.

**EQUIPMENT & FUEL**

Various Fuels used, Advantages & disadvantages of each, Filament Equipment used in Food Production.

## **AIMS and OBJECTS OF COOKING FOOD**

Aims and objectives of cooking food, Various textures, Various consistencies, Techniques used in preparation, Techniques used in preparation.

### **Module III**

#### **METHODS OF COOKING FOOD.**

Roasting, Grilling, Frying, Baking, Broiling, Poaching, Boiling -Principles of each of the above- Care & precautions to be taken with each method-Selection of food for each type of cooking.

#### **BASIC PRINCIPLES OF FOOD PRODUCTION: VEGETABLE & FRUIT COOKERY**

Introduction Classification of vegetables, Pigments and colour changes, Effects of heat on vegetables, Cuts of vegetables, Classification of fruits, Uses of fruit in Cookery, Salads and Salad dressing.

#### **BASIC PRINCIPLE OF FOOD PRODUCTIONS: STOCKS**

Definition of Stock, Types of Stocks, preparation of stock, Recipes, Storage of Stocks, uses of Stocks, Care and precautions in stock Making.

### **Module IV**

#### **BASIC PRINCIPLES OF FOOD PRODUCTION: SOUPS**

Classification with examples, Basic recipes, Consommés, Garnishes and accompaniment for soups.

#### **BASIC PRINCIPLES OF FOOD PRODUCTION, SAUCES**

Classification of Sauces, Recipes for mother Sauces, Derivatives.

### **Module V**

#### **Basic Principles of Food Production: Egg Cookery, Fish Monger, Poultry ,Meat Cookery**

Introduction to egg cookery- structure of an egg - selection of egg- uses of egg cookery- methods of cooking egg; Introduction to fish mongery- classification of fish-cuts of fish- selection of fish- shell fish- cooking of fish; Introduction to poultry – types, basic cuts, basic preparation methods; Introduction to meat cookery- cuts of beef/ veal - cuts of lamb/ mutton- cuts of pork

#### **PRACTICAL**

##### **I. PRACTICAL**

- Familiarization of Kitchen, Equipments& Ingredients
- Demonstration &Practice of Standard Cuts of Vegetables

##### **II. PRACTICAL**

- Demonstration and practice preparation of stocks and sauces

##### **III. PRACTICAL**

- Demonstration and practice preparation of soups and bread rolls

##### **IV. PRACTICAL**

- Demonstration & practice of Cuts of poultry, Preparation and jointing of chicken.

**V. Three course Menu should be combined from the following**

- 10 Soup preparations- Consommé, Minestrone soup, Cream of Tomato, Cream of chicken soup, Cream of pumpkin, Vegetable clear soup, Seafood gumbo soup, Tom yom soup, French onion soup etc.
- 10 Egg preparations – Hardboiled egg, soft boiled egg, Scrambled egg, Sunny side up, Fried egg, Poached egg, Stuffed egg, Omelet, Spanish omelet, cheese omelet etc.
- 10 Vegetable preparations – Glazed carrot, Fried vegetables, Carrot vichy, Saute vegetables, Jardinere de legume, Cauliflower au gratin, Potato croquet, Mashed potato etc.

**Books Recommended**

- Practical Cookery, Victor Ceserani& Ronald Kinton, ELBS
- Theory of Catering, Victor Ceserani& Ronald Kinton, ELBS
- Theory of Catering, K.Arora, Frank Brothers
- Modern Cookery for Teaching & Trade Vol. I, Thangam Philip, Orient Longman

**Vocational Course IV: HM 1372- FOOD AND BEVERAGE SERVICE**

**Instructional hrs per week: 3 hours theory and 1 Hour Practical**

**No. of Credits: 3**

**Aim of Course:**

To impart knowledge on importance of Food and Beverage Service in Hotel Industry.

**Course Objectives:**

1. To give basic knowledge on Hotel & Catering Industry
2. To give in-depth knowledge on the organization & Staffing in F & B Service.
3. Meals & Menu Planning.

**Module 1**

**Introduction to the Hotel & Catering Industry.**

Role of catering establishment in the travel/Tourism industry, Types of F & B operations(Classification) Commercial: Residential/Non-Residential, Welfare: Industrial/Institutional/Transport (Air, road, rail. Sea)

**Departmental Organisation & Staffing**

Organization of the F&BS dept. of a hotel, Principle staff of various types of F&B operations, Duties & responsibilities of F& B staff, Attributes of a good waiter, Interdepartmental relationships (Within F&B & with other depts..)

### **Ancillary departments**

Pantry, Food pick-up areas, Stores, Linen room, Kitchen stewarding.

(15 hrs)

### **Module II**

#### **F&B Service Equipment**

Classification of equipment, Familiarization of equipment, Criteria for selection & Requirements (Qty/Types of Crockery), Tableware (Silver/Stainless), Glassware, Linen including furnishings, Other equipment, Care & maintenance of equipment including silver cleaning.

#### **Meals & Menu Planning**

Origin of the menu- menu planning objectives - menu terminology - basic types of menus - general menu planning - sequence of course Courses of French classical menu - table d'hôtel menu (Indian and Continental) - a la carte menu (Indian, Continental and Chinese);

Mise-en-scene & Mise-en-place (including arrangement of Side-boards)

(20hrs)

### **Module III**

#### **Forms and Techniques of Service**

**Styles of service**-French service- American service- English service –Russian service -buffet service, - order of serving food & beverages -breakfast, lunch, dinner-handling service utensils-clearing of plates

**Types of Breakfast**- Indian B/F, English B/F, American B/F, Continental B/F, Lunch, Dinner, Brunch, Afternoon/High Tea, Supper, Descriptions of dishes, Accompaniments.

(15hrs)

### **Module IV**

#### **Non- Alcoholic Beverages**

Classification (Nourishing /Stimulating /Refreshing)Stimulating/Nourishing: Tea, Origin & Manufacture, Types Brands, preparation & Service, Coffee, origin & Manufacture, Types & Brands, preparation & Service, Cocoa & Malted Bev./ Origin & manufacture, Types & Brands, Preparation & Service, Refreshing (Juices & Soft Drinks) Mixers (Tonic Mineral Waters) Brands,

(10 hrs)

### **Module V**

#### **Room Service**

Type of room Service, Room Service organization, House rules for Room Service Staff, Tray Trolley set-ups Mise-en-place and service of various R.S. items, R.S. equipment,

(12 hrs)

### **PRACTICALS:**

1. Familiarization of equipment
2. Methods of cleaning, care & maintenance of equipment including cleaning/polishing
3. Arrangement of side boards- different types and uses
4. Laying table cloth- relaying a table cloth
5. Laying various covers
6. Napkin folds- lunch folds- dinner folds- breakfast folds
7. Receiving guests- procedures
8. Taking Food and Beverage Orders in Restaurants

9. Service of meals – Pre Plated service of all courses

**Books Recommended**

- Food & Beverage Service Training Manual-Sudhir Andrews, Tata McGraw Hill
- Food & Beverage Service –Lillicrap& Cousins, ELBS
- Modern Restaurant Service –John Fuller, Hutchinson
- Food & Beverage Service Management-Brian Varghese
- Introduction F& B Service-Brown, Heppner &Deegan
- Professional Food & Beverage Service Management –Brian Varghese

**Complementary Course III: HM 1331 – E-Business**

**No of instructional Hours per week: 4**

**No. of credits: 4**

**Aim of the Course:** To expose the students to e- business and its potentialities.

Course Objectives

1. To provide students a clear-cut idea of e-commerce and e-business and their types and models.
2. To acquaint students with some innovative e-business systems.
3. To impart knowledge on the basics of starting online business.

**Module 1:** E-Business - meaning- Types - Models – benefits and limitations of e-Business, E-Commerce – Models – e business vs. ecommerce, internet marketing and e-Tailing, E-Marketplace – types and features, E- Auction – types. (18Hours)

Module 2: E-business Systems (basic concept only) Integration of e-business suits – ERP, e-SCM, CRM, e-procurement, e-payment. (12 hours)

**Module 3:** e-Business Application -

E-Tourism, online employment and job market, online real estate, online publishing and e-books, online banking and personal finance, e-grocers, e-shopping, online delivery of digital products, entertainment and media. E-learning and online education (14 hours)

**Module 4:** E-Governance Meaning, Definition, Models – G2G, G2B, G2C. ICT & E- Governance, Benefits and risks of E-Governance. Successful e-governance initiatives in Kerala and other Indian states. E-citizen, E-service – e-filing, E-society.(18 hours)

**Module 5:** Launching a successful online Business and EC projects -Requirements, funding options, processes, techniques, and website design (theory only).(10 hours)

**Reference books**

1. *Electronic Commerce: A Managerial Perspective*, Turban, E. et al., Prentice Hall
2. *Electronic Business and Electronic Commerce Management*, Dave Chaffey, Prentice Hall

3. *E-learning Tools and Technologies*: Horton and Horton, Wiley Publishing
4. *Electronic Commerce*, Bharat Bhaskar. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
5. *E-Governance*, Pankaj Sharma. APH Publishing Corporation, New Delhi
6. *E-Business Fundamentals*, Bansal S.K. APH Publishing Corporation, New Delhi.

## SEMESTER 1V

### Core Course V: HM1441-BUSINESS REGULATORY FRAME WORK

No. of instructional hours per week: 4

No. of credits: 3

**Aim of the course:** To acquaint the students with the legal framework influencing business decisions and operations.

**Course objective:**

1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities
3. To motivate the students to take up higher studies in business Laws

**Module 1:** Introduction to law- Meaning of law- definition of law – importance of law- branches of law –sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives(basic study only) (4 hrs)

**Module 2:** Law of contracts- The Indian Contract Act 1872- definition of contract – law of contracts- nature of contracts- classification- essential elements of a contract- offer and acceptance – considerations- capacity of parties- coercion- undue influence, fraud, mistake, misrepresentation, free consent legality of object and considerations- performance of contract- discharge of contract- breach of contract- remedies for breach of contract. (25 hrs)

**Module 3:** Special contracts-Bailment and pledge- bailment definition- essential elements- rights and duties of bailer and bailee – finder of lost goods. Pledge - essentials- rights and duties of pawner and Pawnee. Indemnity and guarantee- indemnity–definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. Law of agency– essentials, kinds of agents- rights and duties agent and principal-creation of agency, termination of agency contract.(15 hrs)

**Module 4:** Sale of Goods Act 1930-meaning of contract of sale- formation of contract of sale – Goods and their classification- condition and warranties- transfer of property in goods- performance of contract of sale- unpaid seller and his rights. (8 hrs)

**Module 5:** Regulatory authorities - salient features and functions, IRDA, TRAI, Intellectual Property Rights - meaning – patent rights- trademarks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission.

(20 hrs)

**Recommended Practical**

- 1) Prepare model of a (a) Power of Attorney Contract (b) Indemnity Bond (c) Contract of Guarantee
- 2) Collect newspaper cuttings relating to Right to Information Act, TRAI and Intellectual Property Rights, with special focus on recent legal judgments.
- 3) Prepare a Model RTI Application for obtaining information under the Right to Information Act, in any area.

**Books Recommended**

1. Kapoor. N .D, *Business law*, Sulthan Chand and Sons
2. Chandha P.R, *Business lawgajgotia*, New Delhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Busiess regulatory frame work*, Kalyani Publishers, New Delhi
4. Tulsian P.C, *Business Laws*, Tata Macgraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, *Modern Business law*, Ane books, New Delhi
6. Awathar Singh, *Company Law*, Eastern Law Books
7. BARE Acts: *Contract Act, Sale of Goods Act, RTI Act 2005 IRDA, TRAI*

**Core Course VI: HM 1442 BANKING AND INSURANCE**

Number of instructional hours per week: 4 Number of Credits: 3

**Aim of the course:** To expose the students to the changing scenario of Indian banking and Insurance.

**Course objectives:**

1. To provide a basic knowledge about the theory and practice of banking
2. To provide a basic understanding of Insurance business .
3. To familiarize the students with the changing scenario of Indian Banking and Insurance.

**Module I:** Banking:-Banking functions -Liquidity management- credit creation- Banking and non-banking functions- CORE bank solutions- Retail bank product and services-Mergers in banking- Central bank system-Central banks in different countries - Role of RBI- General policies of RBI. (15hrs)

**Module II:** Banking Practice: Banker – customer – Definition as per Banking Regulation- – Relationship between banker and customer – General and special relationship – Negotiable instruments – differences between transferability and negotiability- Asset liability management– opening and operation of accounts by special types of customers – minor, married woman, firms, company. (20 hrs)

**Module III:** Innovations and Reforms in Banking:– E-banking - ECS - EFT – RTGS-NEFT- SWIFT-Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking - Internet banking- Digital banking-, virtual banking- small banking- Post office banking- green banking- Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007, Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management- Demonetization. (20 hrs)

**Module IV:** Introduction to Insurance: Meaning of risk- Classification of risk-features of insurable risk-Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India- Life – General - fire, accident, asset, medical, home, commercial travel, rural,

and marine -Underwriting-meaning-procedure of life Insurance and Non-Life Insurance-Insurance premium-Insurance documents. (20 hrs)

**Module V:** Insurance Claims and regulations-Meaning-Importance-types of claims-Procedure of settlement of Life Insurance claims and Non-Life Insurance claim-Privatization of insurance industry-FDI in insurance – Bancassurance - IRDA regulations (15 hrs)

**Recommended Practical**

1. Collect application forms for opening Account in banks and make a presentation in class .
2. Study the Internet banking and, Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect model Insurance Policy documents- Life/ General and identify different conditions and implications.

**Books Recommended:**

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N. *Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.
7. Dekock. *Central Banking*, Crosby Lockwood Staples, London.
8. O P Agarwal, *Principles and practice of insurance*.

## **Vocational Course V: HM 1471-ADVANCED FOOD PRODUCTION THEORY AND PRACTICE**

**Instructional hrs per week: 2 hours theory and 3 Hours Practical**

**No. of Credit: 4**

### **Aim:**

To give advance Training of Quantity Cooking and different styles of cooking.

### **Course Objectives:**

1. To give in-depth practical training on Quantity food production.
2. Different regional cooking
3. Institutional and Industrial cooking.

### **Module I**

#### **Quantity Food Production Equipment.**

Equipments used in quantity kitchen (both hot and cold kitchens). Care maintenance and storage of equipment, Specifications when purchasing equipment, List of equipment manufacturers, Modern equipment in the market.

#### **Kitchen Stewarding**

Importance, Opportunities in K.S. Records maintained, Machines used, Inventory. Theme dinner and outdoor catering.

(18 hrs)

### **Module II**

#### **Indenting**

Principles of indenting, Quantities/portions for bulk production, Practical difficulties involved in indenting.

#### **Costing**

Basic costing, Food costing, Food cost control, Problems related to food costing, Importance and relevance of food costing.

(12 hrs)

### **Module III**

#### **Volume Feeding**

Planning of menus for various categories, such as: School/college students, Industrial workers, Hospitals, Canteens, Outdoor parties theme dinners, Transport/mobile catering, Parameters for quantity food menu planning.

(10 hrs)

### **Module IV**

#### **Institutional and Industrial Catering**

Types of institutional and industrial catering. Menu planning for institutional and industrial catering. Scope of Hospital catering, diet menus and its importance.

### **Food Protection**

Hygienic Storage - Dry, Refrigerated & Freezer storage & protective display. Danger Zone. Food spoilage - detection and prevention. Food contamination & Cross contamination.

(12 hrs)

### **Module V**

#### **International Cuisines**

Introduction to popular International Cuisines—featuring regional classification, ingredients, methods of cooking, courses of menu. (Asian, European (continental), North & South American, Spanish, Italian and Mexican).

#### **Indian Regional Cuisine**

Introduction to regional cooking, Factors affecting eating habits, Heritage of Indian cuisine, Differentiation of regional cuisine, Indian Breads, Indian sweets, States to be covered: Goa, Tamilnadu, Kerala, Maharashtra and Punjab. Also regional styles such as Chettinadu and Hydrabadi.

(20 hrs)

**PRACTICAL**

**Menu- 01**

Greek Salad  
Greek Rice Pilaf  
Grilled Chicken Skewers  
Oven-Roasted Vegetables  
Chocolate Mousse

**Menu -04**

1

Coleslaw Salad  
Pasta alfredo  
Chicken Chasseur  
Bean Goulash  
Fruit Trifle

**Menu 07 –  
American Cuisine**

2

Cabbage Chowder  
Poulet A La Rex  
Pommes Marguises  
Ratatouille  
Cinnamon Muffins

**Menu 10**

Tandoori Roti  
Jeera Rice  
AlooGobhi  
Rajmah  
BhunaGosht  
Rou Di Kheer

**Menu-02**

Nicoise Salad  
Spaghetti Bolognaise  
Irish Stew  
Baked Potato  
Apple Fritters

**Menu 05**

2

Veg Pulau  
MethiMurg  
BainganBhurta  
Dal Makahni  
SoojiHalwa

1

**Menu-08  
Chinese Cuisine**

4

Hot & Sour Chicken Soup  
Veg Fried Rice  
Chicken satay  
Veg. Manjurian  
Dates Pancake

3

**Menu 11**

MalabariPratha  
Coconut Rice  
Chicken Chettinad  
Avial  
Mysore Pak

**Menu-03**

Waldorf Salad  
Spaghetti Napolitaine  
Fried fish  
Mashed Potato  
Bread And Butter Pudding

**Menu-06**

**Italian Cuisine**

3

Minestrone Soup  
Insalata Di Verdure  
Risotta  
Chicken Caccioatore  
Torta Di Mele

**Menu 09 –  
Thai cuisine**

5

Yam Hai Dao  
Chiang Mai Noodle Soup  
Thai Fried Rice  
Green Thai Beef Curry  
Coconut Pan Cake

**Menu 12**

Thukpa  
Kashmiri Pulav  
Mutton Rogan Josh  
Dum Aloo  
Phirne

**Books Recommended**

1. Modern cookery - Thankom Philip
2. Sweet & Sour -Marshall cavondish
3. Fundamentals of menu planning-Paul McVerty
4. Theory of Cookery- Krishna Arora
5. 101 Chicken recopies - Nita Metha
6. Advanced Quantity Food Production Operations, Parvinder S Bali, Oxford Press

## **Vocational Course VI: HM 1472-ADVANCED FOOD AND BEVERAGE SERVICE**

**Instructional hrs per week: 3 hours theory and 2 Hour Practical**

**No. of Credits: 4**

### **Aim:**

To give in-depth knowledge on Alcoholic Beverages and Bar operations.

### **Course Objectives:**

The course is focused to

1. Different alcoholic beverages, cocktails and spirits.
2. Managing F&B outlets

### **Module I**

#### **Alcoholic Beverages**

Introduction & Definition, Classification, Production

#### **WINES**

Introduction & Definition, Classification, Table/Still/Natural. Fortified, Sparkling, Aromatized. Wine producing countries of the world including India. Principal Wine Regions of France, Germany, Italy & Spain.

#### **BEER**

Introduction and Definition, Types of Beer, Definition and Production of Each, Type, Storage, A) Bottled & Canned Beers, B) Draught Beers

(20hrs)

### **Module II**

#### **SPIRITS**

Introduction & Definition, Production of Spirit, Pot-still method, Patent-still method, Whisky, Rum, Gin, Brandy, Vodka, Tequila, Other Spirits-Proof spirits, Different Scales, Service.

#### **Aperitifs**

Definition, Types, Service.

#### **LIQUERS**

Definition, Production, Service.

(20 hrs)

### **Module III**

#### **COCKTAILS**

Definition, History in Brief, Classification, Cocktail Bar Equipment, Preparation & Service of cocktails, Mock tail /Speciality Coffees.

#### **GLOSSARY TERMS RELATED TO ALCOHOLIC BEVERAGES.**

(10 hrs)

### **Module IV**

#### **FUNCTION CATERING BANQUETS**

History, Types, Organization of Banquet Department, Supervisory Skills, Duties and Responsibilities, Sales, Booking Procedure, Banquet Menus, Banquet protocol, Spaces Area Requirement, Table plans/Arrangements, Mise-En- Place, Service Toasting.

## **BUFFETS**

Informal Banquets, Reception, Cocktail Parties Convention, Seminar Exhibition, Fashion Shows, Trade fair, Wedding, Outdoor Catering.

(12hrs)

## **Module V**

### **BAR OPERATIONS**

Types of Bar, Cocktail, Dispense, Area of Bar, Front Bar, Back Bar, Under Bar, Bar Equipment, Staffing in Bar, Opening and Closing duties.

(10hrs)

### **PRACTICALS**

1. Service of Non- Alcoholic Beverages
2. Room Service Order taking
3. Making KOT, Presenting bills to guests
4. Service of Wines: Red wine
5. Service of Wines White/Rose wine
6. Sparkling wines / Fortified wines / Aromatized wines/
7. Service of Beer
8. Service of different types of Aperitifs and Spirits

### **Books Recommended**

- Food & Beverage Service Training Manual-Sudhir Andrews
- Food & Beverage Service –Lillicrap& Cousins
- Modern Restaurant Service –John Fuller
- Food & Beverage Service Management-Brian Varghese
- Introduction F& B Service-Brown, Heppner &Deegan
- Food and Beverage Service, R Sringeravellan, Oxford Press

## **Complementary Course IV: HM 1431 – BUSINESS STATISTICS**

No. of instructional hours per week: 4

No. of credits: 4

Aim of the course: To develop the skill for applying appropriate statistical tools and techniques in different business situations.

Course Objectives:

1. To enable the students to gain understanding of statistical techniques those are applicable to business.
2. To enable the students to apply statistical techniques in business.

**Module I**—Introduction: - Meaning, definition, functions, and importance of statistics.- distrust of statistics – statistical studies - census study vs. sample study - collection of data – primary and secondary - methods of data collection – sampling - theoretical basis for sampling – methods of sampling – probability methods vs. non- probability methods. Classification, tabulation and presentation of data.Measures of dispersion.–Range, Quartile Deviation, Mean Deviation Standard Deviation.( a review only) (17 hrs)

**Module II**—Correlation: - Meaning and definition- correlation and causation – types of correlation –methods of measuring correlation for ungrouped data -Karl Pearson’s co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination - Spearman’s rank correlation-co-efficient of Concurrent deviation- application of different measures of correlation in business. (15hrs)

**Module III**--Regression analysis: - Meaning and definition - Types of Regression -Regression lines- determination of simple linear regression-. Regression equations and their application in business.Properties of correlation and regression co-efficient – Comparison of regression and correlation. (15hrs)

**Module IV**--Index numbers: - Meaning and importance-Problems in construction of index numbers-Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Laspeyer’s, Paasche’s, Dorbisch- Bowley’s, Marshall-Edge worth’s and Fisher’s ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages – Wholesale Price Index Number, Population index, inflation index, Operational indices- Sensex and Nifty. (15hrs)

**Module V**--Time series analysis: - Meaning and definition- components- Measurement of long term trend- Moving average method- Method of Least squares- Application in business. (10hrs)

### **Books Recommended:**

1. Gupta.S.P. *Statistical Methods*, Himalaya Publishing House, Mumbai.
2. Elhance.D.L. *Fundamentals of Statistics*, Kitab Mahal, Allahabad.
3. Gupta.B.N. *Statistics - Theory and Practice*, SahityaBhawan Publications, Agra.
4. Sanchetti D.C and Kapoor V.K. *Statistics - Theory, Methods and Application*, Sultan Chand & Sons, New Delhi.
5. Nabendu Pal and HadedSarkarS.A. *Statistics - Concept and Application*, PHI, NewDelhi.
6. Agarwal.B.M. *Business Mathematics and Statistics*, Ane Books Pvt.Ltd., New Delhi.

7. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.

## SEMESTER – V

### CORE COURSE VII: HM 1541-ENTREPRENEURSHIP DEVELOPMENT

No of instructional hours per week: 4

No. of credits: 3

Aim of the Course: To equip the students to have a practical insight for becoming an entrepreneur

Course Objectives:

1. To familiarize the students with the latest programmes of Government in promoting small and medium industries.
2. To impart knowledge regarding starting of new ventures.

**Module I.** Entrepreneurial Competencies:- Entrepreneurship - concept-Entrepreneurship as a career- Entrepreneurial Personality- characteristics of a successful entrepreneur- qualities and skills of successful entrepreneur-classification of entrepreneur-Entrepreneurial Functions-factors affecting entrepreneurial growth- women entrepreneurs- problems. (12 Hrs)

**Module II.** Entrepreneurial Environment: - Business Environment-Role of family and Society- Entrepreneurship Development - Training and other Support Organizational Services- phases of EDP -Central and State Government Industrial Policies and Regulations-MSME Act 2006. (15 hrs)

**Module III.**Business Plan And Feasibility Study: - Sources of Project Idea-Feasibility Study-Criteria for Selection of Project-techniques for Project appraisal-preparation of Feasibility Report- Profile Preparation -matching Entrepreneur with the Project-Feasibility Report Preparation and Evaluation Criteria-factors affecting Project Development. (15 hrs)

**Module IV.**Project Report Preparation: - Project Report-Requirements of a good report- General Principles of a Good Report-Performa of a Project Report (15 hrs)

**Module V.** Launching of Small Business: - Finance and Human Resource Mobilization- Operations Planning-Market and Channel Selection-Growth Strategies-Product Launching-Incubation, Venture Capital, startups-Techno parks-Industrial Estates-Incentives-Institutional Support Subsidies-DIC-SIDBI-SISI-KVIC-NIESBUD- Single window - Margin Money-Seed Capital-Registration-Industrial Sickness - Causes and Prevention - Rehabilitation - Effective Management of Small Business. (15 hrs)

#### **Recommended Practicals:**

1. Interview a local entrepreneur and acquire practical knowledge in starting business.
2. Visit any institution supporting entrepreneurship and prepare visit report.
3. Generate unique project ideas and prepare feasibility report.
4. Prepare a project report for establishing a new business.

#### **Books Recommended**

1. .Vasanth Desai, *Small Business Entrepreneurship*, Himalaya Publications
2. SangramKeshraiMohanty,*Fundamentals of entrepreneurship*, PHI, New Delhi.
- 3.Sontakki C N, *ProjectManagement*, KalyaniPublishers,Ludhiana.
4. MSME Act 2006
5. Peter F.Drucker- *Innovation and Entrepreneurship*
6. NandanH.*Fundamentals of Entrepreneurship*,PHI,NewDelhi
7. Shukla M.B *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad
8. Sangam KeshraiMohanty.*Fundamentals of Entrepreneurship*,PHI,New Delhi.

#### **Core Course VIII: HM 1542 - COST ACCOUNTING**

No of instructional hours per week: 5

No of Credits: 4

**Aim of the Course:** To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

**Objectives:**

1. To familiarize the students with cost and cost accounting concepts
2. To make the students learn cost accounting as a distinct stream of accounting

**MODULE I:** Introduction to Cost Accounting—Meaning and definition—cost concepts—cost centre, cost unit, profit centre, cost control, cost reduction—objectives—Distinction between financial accounting and cost accounting—Methods and Techniques of costing—Advantages of Cost Accounting—Limitations of Cost Accounting—Installation of Costing System—Cost Accounting Standards (CAS 1-19 an overview) (12 Hours)

**MODULE II:** Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System-Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment. (20 Hours)

**MODULE III:** Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve. (20 Hours)

**MODULE IV:** Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption—Accounting treatment—Allocation of overheads under Activity Based Costing. (20 Hours)

**MODULE V:** Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts. (18 Hours)

**Recommended structure for preparing Question Paper: Theory-40% Problems—60%**

**Recommended Practicals:**

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

**Books Recommended:**

- 1.SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi
2. NK Prasad- *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain- *Advanced Cost Accounting*, Tata McGraw Hill
4. Thulsian PC- *Practical Costing*, Vikas Publishing House, New Delhi
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari- *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi

## Core Course IXHM 1543: MARKETING MANAGEMENT

No: of instructional hours per week: 4 No: of credits: 3

**Aim of the course:** To impart the knowledge of various concepts of modern marketing management

**Course objectives:**

- 1) To provide an understanding of the contemporary marketing process in the emerging business scenario.
- 2) To study various aspects of application of modern marketing techniques for obtaining a competitive advantage in business organizations.

**MODULE-I:** Meaning and Definition of Marketing -Evolution of Modern Marketing Concept-Marketing Orientation vs. Selling Orientation- Comparison- Role of Marketing in Modern Organizations- Marketing Mix- Concept and Components- New Horizons of Marketing- Global Marketing- Service Marketing- Social Marketing or Cause Marketing- Online Marketing- Sustainable Marketing- Micro marketing-Relationship Marketing- Customised Marketing.(12hrs)

**MODULE-II:** Consumer Behaviour- Concept- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management. Market Segmentation- Concept-Process- Bases for Market Segmentation- Requirements of Effective Market Segmentation – Market Targeting- Market Positioning - Concept-Importance (15 hrs)

**MODULE-III:** Product-Meaning and importance- Classification of products-Concept of product item, product line and product mix -Product Life Cycle-stages-Management strategies of different stages of Product Life cycle- New Product Development process Product innovation and product diversification-Branding ,Packaging and Labeling- Factors contributing Brand equity.  
(15 hrs)

**MODULE-IV:** Pricing Decisions-significance of price-pricing objectives-Factors affecting pricing decisions-internal and external factors in marketing decisions-Approaches to pricing-cost oriented, demand oriented and competition oriented pricing-Different Methods of pricing-Pricing strategies for new products.Distribution Management-Channels of distribution-Meaning-Types of distribution channels-Factors influencing Length of distribution channel-Logistics Management-Logistics decisions-Traditional Logistics management approach Vs Supply chain Management.  
(15hrs)

**MODULE-V:** Promotion-Nature and Importance-Concept of push and pull mix-Types of promotion: Advertising-Personal selling, sales promotion and public relations-Functions and advantages of Advertising-Advertisement copy-Requirements of good advertisement copy.- Advertising media-Factors influencing selection of advertisement media-personal selling-essentials of effective selling-Sales promotion-Meaning, functions and different methods of sales promotion.  
(15hrs)

**Recommended Practicals:**

1. Prepare a questionnaire and conduct a mini survey of a few customers for identifying the factors influencing the buying behaviour for any product of your choice.
2. Collect advertisements of leading brands of any five products and identify the unique selling propositions.
3. Trace the brand history of any product.
4. Identify different sales promotion techniques in foreign markets and prepare a report.

**Recommended Books**

1. *Marketing management*-Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.
2. *International marketing*-Philip R.Caterop, Tata McGraw Hill Publications.
3. *Marketing Management, 5/Edn* –Rajan Saxena, McGraw Hill education, New Delhi.
4. *Marketing Management :Concepts and Cases* – Sherlekar S.A., Himalaya Publishing House, New Delhi.
5. *Marketing Management*- Pillai, R.S.N., S. Chand & Co, New Delhi.

6. *Modern Marketing: Principles & Practices*, Pearson Education, New Delhi

## **Vocational Course VII: HM 1571- Hotel Facility Planning**

**No. of Instructional hours per week 4.**

**No. of credits 4.**

**Aim of the Course:** To give awareness on Hotel Design

### **Course Objectives**

1. To enable the students to acquire basic knowledge on planning and designing a hotel.
2. To acquaint with role and importance of maintenance department in hotel industry

### **Module I: HOTEL DESIGN**

Design consideration; Attractive appearance – Efficient Plan – Good location – suitable material  
good workmanship – sound financing – competent management(12 hrs)

### **Module II: KEY TERMS BUILDING CONSTRUCTIONS**

Plinth area, Floor area, Floor area ratio, Carpet area, Circulation area(10 hrs)

### **Module III: KITCHEN DESIGN**

Key steps for designing a kitchen; Equipment requirement for commercial; Specification of different equipment; Layout of commercial kitchen:- square, rectangular, U shape, L shape, parallel, Straight line; Environmental conditions. (15hrs)

### **Module IV: STAR CLASSIFICATION OF HOTEL**

Criteria of Star classification of hotel; 1, 2, 3, 4, 5 & 5 star deluxe category. (15 hrs)

### **Module V: CONTRACT MAINTENANCE**

Necessity of contract maintenance; advantages and disadvantages.

Essential requirements of a contract; types of contract their comparative advantages and disadvantages - negotiating and finalising.

#### **EQUIPMENT REPLACEMENT POLICY**

Circumstances under which equipments are replaced.

Replacement policy of items that gradually deteriorates.

#### **WASTE DISPOSAL AND POLLUTION CONTROL**

Solid and liquid wastes, silage and sewage, disposal of solid waste.

Sewage treatment

Pollution related top Hotel Industry.

(20hrs)

### **Books Recommended:**

1. S.Kapur-Facilitating Successfully – Infinity Books, Central Market, New Delhi– 2004.
2. Eleanor Curtis – Hotel Interior Structures – Wiley Academy, Britain – 2001.
3. JagmohanNegi – Grading & Classification of hotels, Tourism Resorts & RP & Practices – Kanishka Publishers, New Delhi – 2004.
4. Amrik Singh Sudan – Food Service Operation – Anmol Publications Pvt.Ltd., New Delhi – 2002.
5. Stephen Ball/Peter Jones – Hospitality operations – Thomas Learning – 2003.

## Vocational Course VIII: HM 1572 - HOTEL LAW

**No. of Instructional hours per week – 3No. of Credits– 3**

**Aim of course:**

To highlight the guest relations, Contractual relationship & essential Laws relating to hospitality Industry.

**Course Objectives:**

To provide knowledge on Hotel Laws relating to Guest relationship and various legislations and regulations related to Hotel Industry.

**Module I: INDIAN CONTRACT ACT**

Definition of Contract, Proposal, Agreement, Consideration. Essentials of Valid contract Competent Parties, Types of Contracts – valid, void and voidable. Performance of Contract, Discharge of Contract, Remedies for Breach of Contract.(7 hrs)

**Module II: FOOD SAFETY AND STANDARDS ACT, 2006**

Definitions- Food Safety and Standards Authority of India, Duties and functions of Food Authority, General principles of food safety. Authorities responsible for enforcement of Act- Licensing and registration of food business. Notification of food poisoning. Food Safety Officer- Powers of Food Safety Officer- Liability of Food Safety Officer in certain cases- Power of search, seizure, investigation, prosecution and procedures. Analysis of food- Food Analysts- Functions of Food Analyst- Sampling and analysis.(10 hrs)

**Module III: LABOUR LAWS**

**A) Workmen's Compensation Act 1923**

Definition of Dependent, Disablement, Occupational disease, liability of the employer to pay compensation and amount of compensation.

**B) Payment of Wages Act 1936**

Definition of Wages, Authorized deductions from the wages.(10 hrs)

**Module IV: LICENSES AND PERMITS**

Laws relating to Registration and approval and Bar Licenses. Licenses and Permits. Procedure for obtaining, Renewing Licenses, Suspension and Termination of licenses. List of Licenses required to open and operate Hotels and Restaurants. Laws relating to Alcoholic Beverages, State Excise law.(17 hrs)

**Module V: IMPORTANCE OF HYGIENE IN THE CATERING INDUSTRY.**

Introduction, General Hygienic and Sanitary practices-Specific Hygienic and Sanitary Practices to be followed by Food Business Operators engaged in catering / food service establishments. Good manufacturing practices for whole premise, Good food hygiene practices. Personal hygiene. Transportation and handling of food Storage. Special requirements for high risk foods.

**Hazard Analysis & Critical Control Points (HACCP):** Introduction to HACCP Management System, Importance and Principles.(10 hrs)

**Books Recommended**

2. Legal Aspect for Hospitality and Tourism Industry—By Atul Bansal
3. Hotel Law – By Amitabh Devendra
4. Business Law- Kapoor N D

**Open Courses (For students from Disciplines other than Commerce)**  
**Open course-I: HM 1551.1-NUTRITION AND FOOD PRESERVATION**

**No. of Instructional hours per week: 3 No. of Credits: 2**

**Aim of Course:**

To impart orientation on principles of nutrition and Preservation of Food.

**Module I**

- 1. Nutrition** - Definition, Importance, Classification Of Nutrients And Foods, Function Of Food To Man.
- 2. Carbohydrates** - Composition, Classification, Functions, Food Source, Daily requirements, Excess and Deficiency.
- 3. Proteins** - Composition, Classification, Functions, Food Source, Daily Requirements, Excess and Deficiency.
- 4. Fats** - Composition, Classification, Functions, Food Source, Daily Requirements, Excess and Deficiency (8 hrs)

**Module II**

- Minerals** - Classification, Functions, Food source, Excess and Deficiency, Daily Requirements for Calcium, Iron, Sodium, Iodine and Fluorine.
- Vitamins** - Classification, Functions, Food source, Excess and Deficiency, Daily Requirements
- Water-Soluble Vitamins Classification - B-Complex (functions Food Source, Deficiency Daily requirements) - Ascorbic Acid (Functions Food Source, Deficiency Daily Requirements)(10 hrs)

**Module III**

- Water** - Importance, Water balance, Deficiency And oral Rehydration
- Digestion and absorption** - Mechanical and chemical Breakdown of Nutrient (CHO, FATS, PROTEIN) and its Absorption
- Food groups** - Nutritive Value Of Foods (Cereals, Pulses, Vegetables, Fruits Milk And milk products, meats, poultry, fish, Eggs, Condiments, Spices, Sugar Jaggery, And Alcoholic Beverages) (14 hrs)

**Module IV**

- Disinfectant** - Definition-Common disinfectants-Use on work areas, kitchen equipment, dish washing, hand washing. Sterilization of kitchen and service equipment, sanitizing catering equipment.
- Preservation of food** - Principles of food preservation-Different and effective methods of food preservation & canning, high and low temp. Dehydration, smoking etc) (12 hrs)

**Module V**

- Food Adulteration** -Definition and public health hazards. Prevailing food standards in India FPO, FSSAI, AGMARK, ISI)
- Safe Food Handling** -Personal Hygiene (uniform, medical check-up, good food handling habits and training)(10 hrs)

**Books Recommended:**

1. Food Microbiology – William C. Frazier
2. Hygiene & Sanitations in food Industry – S.Roday
3. Advanced Text Book on Food & Nutrition – Dr.Swaminathan
4. Basic Microbiology – George J. Banwart

## **Open Course I: HM 1551.2- FRONT OFFICE MANAGEMENT**

**No. of instructional hours per week: 3 No. of Credits: 2**

**Aim of the course:** To develop ability to understand hotel & hospitality industry and probe the opportunity to serve as Front Office Manager.

**Course Objectives:**

1. To enable the students to acquire basic knowledge of lodging industry.
2. To provide knowledge about Front Office Operations.

### **Module I**

**Lodging Industry** – Historical background – Introduction to hotel industry in India – Grouping hotels on the basis of size – Target market – Guest profile market segmentation – Classification of Hotels – Types of rooms – Room tariff and types of room plans. (12 hrs)

### **Module II**

**Organisation Of Lodging Properties** – Hotel organization – Organisation charts – Classifying functional areas – Front office organization – Front office personnel (staffing) including uniformed staffs – Job description – Functional organization of the front office department (12 hrs)

### **Module III**

#### **Front Office Operation**

**Guest Cycle** Pre-Arrival, Arrival, Occupancy, Departure **Reservation** – Types of reservation – Sources of reservation – Reservation records – Other bookings – Potential reservation problems. (10 Hrs)

### **Module IV**

**Registration** – Pre-registration activities – Room and rate assignment – Room status – Rooming procedure – FITs – Groups/Crews – Indian and Foreign – Self registration – Walk in guest – Guest with non-guaranteed reservation – Guest with guaranteed reservation. (10 hrs)

### **Module V**

**On-going Responsibilities** – Communication within Front Office – Log book – Information directory – Mail handling – Inter-departmental communication – Housekeeping – Food and Beverage service – Engineering and maintenance – Marketing and Public relation – Guest services – Complaint handling –

**Check out and settlements**, Functions, Departure procedure, Method of settlements, Cash payment, Credit Payment, Direct billing transfer, Combined settlement methods, Late Checkout. Checkout options, Express Video checkout and self-check out, (10 hrs)

#### **Books Recommended:**

1. Hotel Front Office – Training Manual – Sudhir Andrews
2. Front Office Management – Sushil Kumar Bhatnagar
3. Hotel Management Vol. 1 – Dr. B.K. Chakravarthi
4. Principles of Hotel Front office Management – Soe Baker, Pam Bradley
5. Hotel Management & operations – William.S.Gray/Salvadore C.Liguori

## **Open Course I: HM 1551.3 - ACCOMMODATION OPERATIONS**

No. of Instructional hours per week: 3 No. of credits : 2

### **Aim of Course:**

To develop capability to understand the house keeping in hospitality operation

### **Course Objective:**

1. To impart students' basic knowledge about Housekeeping, cleaning equipment and agents.
2. To provide knowledge about the Accommodation operation and to highlight the scope as a House keeping manager.

### **Module I – INTRODUCTION**

The role of housekeeping in hospitality operation – Type of hotels and service offered –Types of rooms – Role of Housekeeping in Guest Satisfaction and Repeat business. Organization Chart of the House Keeping Department Hierarchy in small medium, large and chain hotels – Identifying Housekeeping Responsibilities – Personality Traits of Housekeeping Management Personnel – Duties and responsibilities of Housekeeping Staff – Layout of the housekeeping Department  
(8 hrs)

### **Module II**

#### **CLEANING EQUIPMENT**

General criteria for selection – Manual equipment – Mechanical equipment – Use and care of Equipment

**CLEANING AGENTS:** General criteria for selection – Classification – Polishes – Floor seals - Use Care and Storage – Distribution and Controls – Use of Eco – friendly products in Housekeeping. Composition Care and Cleaning of Different Surfaces - Metals - Glass – Plastic – Ceramics – Wood – Wall finishes – Floor finishes.  
(12 hrs)

### **Module III**

#### **MAIDS SERVICE ROOM**

Location lay out and essential features – Chambermaid's trolley. **KEYS**-Types of keys – computerized key Cards – Key control(10 hrs)

### **Module IV**

#### **HOTEL BED MAKING**

Types of beds and mattresses – Step by step procedure for bed making. **DAILY CLEANING OF GUESTROOM**, Learning by the modular methods the cleaning of – vacant room – occupied room – Check out room – Evening service.  
(15 hrs)

### **Module V**

#### **STANDARDS SUPPLIES**

Ordinary rooms – VIP Rooms and VVIP Rooms – Guest's special requests Lost and Found  
(9 hrs)

### **Books Recommended:**

1. Hotel, Hostel & Hospital housekeeping – Joan C. Branson
2. Hotel Hostel Housekeeping – Training Manual – Sudhir Andrews
3. Hospitality operations – Stephen Ball / Peter Jones
4. Professional Management of Housekeeping operations - Thomas J.A. Jones

**SEMESTER – VI**  
**Core Course X: HM 1641– AUDITING**

No of instructional hours per week: 4 No. of credits: 3

Aim of the Course: To acquaint the students with the principles and practice of auditing

Course Objectives

1. To provide students the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
2. To familiarize students with the audit of Companies and the liabilities of the auditor.

**Module 1:** Introduction Meaning and definition of auditing – objectives – accounting ethics and auditing – Auditing and Assurance Standards- concept of auditor’s independence – concept of true and fair value – types of audit – statutory audit – internal audit – continuous audit – final audit – cost audit – management audit – tax audit – government audit – performance audit – social audit  
(15 Hours)

**Module 2:** Audit Process, Documentation and Internal Check – Preparation before audit -Audit Programme – audit process -audit note book – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores.  
(15Hours)

**Module 3:** Vouching and Verification - Vouching – meaning – importance – vouchers – requirements of a voucher – verification meaning – difference between vouching and verification – principles – valuation of assets – Difference between verification and valuation -verification of assets and liabilities – precautions. (15 Hours)

**Module 4:** Auditors of Joint Stock Companies. As per Provisions in the Companies Act 2013 - Auditor’s qualifications – disqualifications – appointment – remuneration – removal –status -Removal of an auditor – powers, duties and liabilities of auditor with relevant legal judgments. Audit Report–types.(17Hours)

**Module 5:** Investigation - Meaning – investigation vs. auditing – types of investigation – investigation on acquisition of running business – investigation when fraud is suspected.  
(10 Hours)

**Recommended Practical**

- 1) Prepare a Model Audit Programme.
- 2) Collect vouchers of different kinds of transactions. Examine whether they have all the essential requisites of a valid voucher. Prepare a record with the documents collected.
- 3) Prepare a report of legal judgments relating to liability of auditors with reference to recent cases in India as well as in the global context.

**Books Recommended**

1. Bhatia RC. *Auditing*, Vikas Publishing House , New Delhi
2. Jagadeesh Prakash. *Auditing: Principles and Practices*, Chaithanya Publishing House, Allahabad
3. Kamal Gupta. *Contemporary Auditing*, TataMcGraw Hill Publishing Co, New Delhi.

4. Saxena and Saravanavel. *Practical Auditing*, Himalaya Publishing Co, Mumbai.
5. Sharma R. *Auditing*, Lakshmi Narain Agarwal, Agra.
6. Tandon B.N. *Practical Auditing*, S Chand & Co Ltd, New Delhi

**Core Course- XI:HM 1642-APPLIED COSTING**

**No.of instructionalhoursperweek: 4**

**No.of Credits:3**

Aim of the Course: To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

Course objectives:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.

**MODULE I:** Specific Order Costing—Job Costing—Meaning—Accounting procedure—Batch Costing—Meaning and accounting procedure—Economic Batch Quantity—Contract Costing—Meaning—Determination of profit or loss on Contracts—Cost plus contracts—Escalation Clause—Sub-contracts. (18 Hours)

**MODULE II:** Process Costing—Features—Treatment of Process losses and abnormal gain—Joint products and by - products—Methods of apportioning joint costs—Equivalent Production.(20 Hrs)

**MODULE III:** Service Costing—Meaning—Features—Composite Cost Unit—Service Costing applied on Transport—Hospital—Power House—Canteen. (15 Hours)

**MODULE IV:** Marginal Costing—Meaning—Difference between marginal costing and absorption costing—Break Even Analysis—Cost Volume Profit Analysis—Decision making—Key factor—Make or buy—Product/Sales mix decisions—Pricing decisions—Capacity determination. ( 25 Hrs)

**MODULE V:** Standard Costing—Meaning—Difference between standard cost and estimated cost—Historical costing Vs standard costing—Constituents of standard cost—Analysis of Variance (Materials only – quantity, price, cost, mix and yield) (12 Hours)

**Recommended structure for preparing Question Paper: Theory - 30% Problems 70%**

**Recommended Practicals:**

1. Visit a coconut oil mill or similar process industries to have real feel of process industries and prepare process cost accounts using actual data.
2. Visit passenger transport or goods transport utilities and analyse their cost structure.
3. Visit construction sites and study the pattern of contracting, subcontracting, etc and prepare contract accounts from actual figures.

**Books Recommended:**

1. Jain SP and Narang K.L—*Advanced Cost Accounting*, Kalyani Publishers New Delhi.
2. Prasad N. K, *Advanced Cost Accounting*, Book Synidicate Pvt. Ltd. Kolkata.
3. Khan M.Y and Jain PK,*Advanced Cost Accounting*, Tata McGraw Hill.

4. Thulsian P.C, *Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N, *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K, *Cost Accounting PHI*, New Delh.
7. Maheswari. S.N, *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi.

## **CoreCourseXII:HM1643-MANAGEMENT ACCOUNTING**

**No.of instructionalhoursperweek:4**

**No.of Credits:4**

**Aim of the course:** To develop professional competence and skill in applying accounting information for decision making.

**Course objectives:**

1. To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting
2. To make the students develop competence with management accounting usage in managerial decision making and control.

**Module I:** Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant - role of management accounting in decision making. Tools and techniques of management accounting - Management Reporting - essentials of a good report – methods and types of reports (15hrs)

**Module II:** Decision making: Concept and nature of decision making process; Information for decision making - Risk and uncertainty and the Decision making - Decision Analysis - Handling uncertainty, decision tree - Cost-Benefit vs. Cost-Effectiveness Analysis - Costs for decision making – fixation of selling price - Relevant Information and Short-Run Managerial Decisions - (*Theoretical aspects only*). (10hrs)

**Module III:** Fund flow analysis and cash flow analysis - Fund flow statement- Meaning - objectives- uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet- differences between Fund Flow Statement and Income statement- Preparation of Fund Flow Statement. Cash Flow statement– meaning- objectives and uses-differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement.(25hrs)

**Module IV:** Budgeting and Control -Meaning –Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting - uses – functional budgets – cash budget – flexible budget – meaning and concept of master budget. (20hrs)

**Module V:** Capital Expenditure – Decision and Control – Need for sound capital investment policy – Average Rate of Return – Payback Method – Present Value Method – NPV – IRR - Profitability Index – Control of Capital Expenditure – Capital Rationing (20hrs)

**Recommended Practical:** Students are expected to analyse live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

**Books Recommended:**

1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
4. Man Mohan, Goyal S.N. *Principles of Management Accounting*, Sahitya Bhawan Publications, Agra.

5. Shashi K.Gupta and Sharma R.K .*Management Accounting*, Kalyani Publishers, New Delhi.
6. Gupta S.P and Sharma R.K. *Management Accounting*, SahityaBhawan Publications, Agra.
7. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.
8. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons Delhi.
9. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting, Text and Problems*. S. Chand & Co. Ltd., New Delhi.
10. Pandey I.M *Principles of Management Accounting*, Vikas Publishing House, New Delhi.
11. Khan M.Y & Jain P.K. *Management Accounting*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
12. Revi M. Kishore. *Management Accounting*, Taxman Publications Pvt.Ltd., New Delhi.
13. Jain, S.P. and K.L. Narang. *Cost Accounting, Principles and Methods*. Kalyani Publishers, Jalandhar.

## **Open Course (For students from Department of Commerce)**

### **HM 1651.1 PRACTICAL ACCOUNTING**

No of Instructional Hours -3(1 theory and 2 hours Practical)

No. of credits: 2

**(Note – The college shall provide pre-printed accounting documents and register to enable the students to learn accounting through practicing)**

Aim and Objectives:

1. To acquaint the students an overall idea of how accounts are maintained in a practical manner.
2. To enable the students to prepare final accounts and annual report in depth.

Module 1: Classification and Codification of Accounts - Classification of accounts – Expenses – Incomes – Assets – Liabilities – sub classification – element - wise – direct, indirect, current, fixed, short term and long- term classification – Codification of accounts and accounting nomenclature. (10 hrs)

Module 2: Account Manuals - Rules and procedures to be followed in accounting – Treatment of items in which the accountant is having discretion – disclosures to be made. (10 hrs)

Module 3: Preparation and maintenance of Vouchers, Journals, Cash Book and Ledgers. (Needs to provide the students with printed forms to do Practicals (10 hrs)

Module 4: Maintenance of Asset Registers - Preparation and maintenance of asset registers – computation of depreciation – capitalization/sale/disposal/scrappy of fixed assets – priced stores ledger – physical verification of assets, cash, stock and sub journal entries. (12 hrs)

Module 5: Preparation of Final Accounts - Trial Balance, Profit and loss account, balance sheet, notes to accounts, auditors’ reports and replies thereof. (12 hrs)

**Recommended structure of question paper: Theory – 30%      Practical – 70%**

### **Recommended Books:**

Advanced Accounts – M C Shukla & T S Grewal.  
 Advanced Accounts – P C Tulsian  
 Advanced Accounts – Jain and Narang.

## HM 1651.2: STRATEGIC MANAGEMENT

No. of instructional hours per week: 3 No of credits: 2

**Aim of the course:** To enhance the decision making abilities of students in situations of uncertainty and dynamic business environment.

### Course Objectives:

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

**Module I:** Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (12 hrs)

**Module II:** Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent-Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy– Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy. (10hrs)

**Module III:** Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (12hrs)

**Module IV:** Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation. (10hrs)

**Module V:** Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (10hrs)

### Books Recommended

1. SubhaRao P. *Business Policy and Strategic Management*. Himalaya Publishing House. Mumbai.
2. Prasad. L. M. *Strategic Management*. Sultan Chand & Sons. New Delhi.
3. Siva Ram Prasad R. *Strategic Management. Students Helpline* Publishing House. Hydrabad.
4. AzarKasmi. *Business Policy and Strategic Management*. Tata McGraw Hill Publishing Co. LTD. New Delhi.
5. Sharma R.A. *Strategic Manangement in Indian Companies*. Deep and Deep Publications Pvt. Ltd. New Delhi.
6. Ramaswamy and Namakumari.s. *Strategic Planning Formulation of Corporate Startegies*. Macmillan India Ltd. New Delhi.

7. Bhattachaya S.K and Venkataraman N. *Managing Business Enterprises: Strategic Structure and System*, Vikas Publishing House. New Delhi.
8. Vipin Gupta. Kamala Gollakota. R. Srinivasan. *Business Policy and Strategic Management. Concepts and Applications*. Prentice Hall of India, New Delhi.
9. Francis Cherunilam. *Strategic Management*. Himalaya Publishing House, Hyderabad.

## **Open Course II: HM 1651.3 - MANAGEMENT OF FOREIGN TRADE**

**No. of instructional hours per week: 3**

**No. of credits: 2**

**Aim of the course:** To expose the students to the overall management of foreign trade affecting International business.

**Course objectives:**

1. To acquaint the students with India's foreign trade.
2. To familiarise the students with international trade and services.

**Module I:** Introduction to Foreign Trade – basis of foreign trade – terms of trade – balance of payments – economic development and foreign trade – India's foreign trade in global context.

(8 Hrs)

**Module II:** International Socio-Economic Environment and system – Regional economic groupings – GATT, UNCATD and WTO – bilateralism vs Multilateralism – commodity agreements and commodity markets

(10 Hrs)

**Module III:** India's Foreign Trade-role of state trading in India's foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

**Module IV:** Export and Import Procedures-central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks . (14 hrs)

**Module V:** Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

**Book Recommended:**

1. Verma M.L. *Foreign Trade Management in India*, Vikas Publishing House, New Delhi.
2. Mahajan V.S. *India's Foreign Trade and Balance of Payments*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Varshney R.L. *India's Foreign Trade*, Kitab Mahal, Allahabad.
4. Sindhvani. *The Global Business Game*, Macmillan India Ltd., New Delhi.
5. Mithani D.M. *International Economics: Theory and Practice*, Himalaya Publishing House, Mumbai.
6. Chadha G.K. *WTO and Indian Economy*, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Batra G.S. and Dangwal R.C. *International Business: New Trends*, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. Warren J. Keegan. *International Marketing*, PHI, New Delhi.
9. John Payerwaether. *International Marketing*, PHI, New Delhi.

10. *IIFT Dictionary of Shipping and Chartering terms*
11. *IIFT Freight Tariffs and Practices of Shipping Conferences*

## **SEMESTER - VI**

### **Vocational Course IX : HM 1671 - Bakery And Patisserie Theory And Practice**

**No. of Instructional Hours Per Week: 4 hours theory and 1 Hour Practical**

**No. of credits :4**

**Aim:** To acquaint students with manufacture of Bakery & Pastry items

**Objective;**

- a) To give exposure to production of Bread, Pastry cream
- b) To familiarize with various commodities

#### **Module I**

##### **COMMODITIES : FLOUR**

Structure of wheat, Types of wheat, Types of flour, Processing of wheat flour, Uses of flour in food production, Cooking of flour (starch)

##### **COMMODITIES : SHORTENINGS (FATS & OIL)**

Role of shortening, Varieties of shortenings, Advantages & Disadvantages of using different shortenings, Fats & Oil Types, varieties.

#### **Module II**

##### **COMMODITIES : RAISING AGENTS**

Classification of raising agent, Role of raising agents, Action and reactions

##### **COMMODITIES : SUGAR**

Importance of sugar, Types of sugar, Cooking of sugar various, Uses of sugar

##### **BASIC COMMODITIES I: MILK**

Introduction , Processing of butter, Types of butter.

#### **Module III**

##### **BASIC COMMODITIES : CREAM**

Introduction, Processing of cream, Types of cream

##### **BASIC COMMODITY: CHEESE**

Introduction, Processing of cheese, Types of cheese, Classification of cheese, Cooking of cheese, uses of cheese.

#### **Module IV**

##### **Bakery: Pastry**

Short Crust, Laminated, Choux, Hot water/Rough Puff

Recipes and methods of preparation, Differences, Uses of each pastry, Care to be taken while preparing pastry, Role of each ingredient, Temperature of baking pastry.

##### **BAKERY : SIMPLE BREADS**

Principles of bread making, Simple yeast breads, Role of each ingredient in bread making, bread faults. Baking temperature and its importance.

## **Module V**

### **BAKERY: PASTRY CREAMS**

Basic pastry creams, Uses in confectionery, Preparation and care in production.

### **BAKERY AND CONFECTIONERY**

Icings and Toppings (varieties, uses, difference, preparation)

MERINGUES (preparation factors affecting, cooking, types and uses)

CHOCOLATE (history sources, manufacturing process, classification, tempering)

### **PRACTICALS**

#### **ITEMS**

Bread, Soft Rolls

French Bread, Bread Sticks, Brown Bread

Preparation of cookies and biscuits

Cakes: Butter sponge, fruit cakes, muffins

PASTRY: Demonstration and Preparation of dishes using varieties of Pastry

□ Short Crust – Jam tarts, Turnovers

□ Laminated – Palmiers, Khara Biscuits, Danish Pastry, Cream Horns

□ Choux Paste – Eclairs, Profiteroles

- Puff

COLD SWEET □ Honeycomb mould □ Butterscotch sponge □ Coffee mousse □ Lemon sponge □ Trifle □ Blancmange □ Chocolate mousse □ Lemon soufflé

HOT SWEET □ Bread & butter pudding □ Caramel custard □ Albert pudding □ Christmas pudding

INDIAN SWEETS Simple ones such as gajarhalwa, kheer

Pizza

#### **Books Recommended:**

1. All time favourite cake & Cookie - Meirdeth
2. Biggar Better Burgers – Linda Henry
3. Cooking for all occasions – Norma MC millan
4. Art of Indian Cookery, Rocky Mohan, Roli
5. Prasad – Cooking with Masters, J. Inder Singh Kalra, Allied
6. Modern Cookery (Vol-I) For Teaching & Trade, Philip E. Thangam, Orient Longman

## **Vocational Course X: HM 1672NUTRITION AND FOOD PRESERVATION**

**No. of Instructional hours per week :3**

**No. of Credits: 3**

### **Aim of Course:**

To impart orientation on principles of nutrition and Preservation of Food.

### **Module I**

#### **1. Nutrition**

Definition, Importance, Classification of Nutrients and Foods, Function of Food To Man.

#### **2. Carbohydrates**

Composition, Classification, Functions, Food Source, Daily requirements, Excess and Deficiency.

#### **3. Proteins**

Composition, Classification, Functions, Food Source, Daily Requirements, Excess And Deficiency.

#### **4. Fats**

Composition, Classification, Functions, Food Source, Daily Requirements, Excess and Deficiency

(8 hrs )

### **Module II**

#### **Minerals**

Classification, Functions, Food source, Excess and Deficiency, Daily Requirements for Calcium, Iron, Sodium, Iodine and Fluorine.

#### **Vitamins**

Classification, Functions, Food source, Excess and Deficiency, Daily Requirements  
Water-Soluble Vitamins Classification

B-Complex (functions Food Source, Deficiency Daily requirements)

Ascorbic Acid (Functions Food Source, Deficiency Daily Requirements)

Nutritional Losses Upon Cooking and ways to prevent it.

(10 hrs)

### **Module III**

#### **Water**

Importance, Water balance, Deficiency and oral Rehydration

#### **Digestion and absorption**

Mechanical And chemical Breakdown of Nutrient (CHO, FATS, PROTEIN) and its Absorption

#### **Food groups**

Nutritive Value Of Foods (Cereals, Pulses, Vegetables, Fruits Milk And milk products, meats, poultry, fish, Eggs, Condiments, Spices, Sugar Jaggery, And Alcoholic Beverages)

(14 hrs)

#### **Module IV**

##### **Disinfectant**

Definition-Common disinfectants-Use on work areas, kitchen equipment, dish washing, hand washing. Sterilization of kitchen and service equipment, sanitizing catering equipment.

##### **Preservation of food**

Principles of food preservation-Different and effective methods of food preservation & canning, high and low temp, dehydration, smoking etc)

(12 hrs)

#### **Module V**

##### **Food Adulteration**

Definition and public health hazards.

Prevailing food standards in India FPO, FSSAI, AGMARK, ISI)

##### **Safe Food Handling And Garbage Disposal**

Personal Hygiene (uniform, medical check-up, good food handling habits and training)

Collection, storage and proper disposal of garbage from the premises.

(10 hrs)

##### **Books Recommended :**

1. Food Microbiology – William C. Frazier
2. Hygiene & Sanitations in food Industry – S.Roday
3. Advanced Text Book on Food & Nutrition – Dr.Swaminathan
4. Basic Microbiology – George J. Banwart
5. Food & Safety – concept & Realigty – S.N. Mahindran