Sacred Heart College (Autonomous)

Department of Commerce Self Finance

B. COM TRAVEL AND TOURISM (S/F)

Course plan

Academic Year: 2016 - 2017

Semester VI

PROGRAMME	BCOM. TRAVEL AND TOURISM (S/F)	SEMESTER	6
COURSE CODE AND TITLE	U6CRCOM15: APPLIED COST ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
COURSE PLAN			

OBJECTIVES: 1. To acquaint the students with different methods and techniques of costing.

2. To enable the students to identify the methods and techniques applicable for different types of industries.

SESSION	ΤΟΡΙϹ	LEARNING	
		RESOURCES	
MODULE I			
1	Methods of costing	Discussion	
2	Techniques of costing	Discussion	
3	Job costing – Meaning- Procedure	Lecturing and discussion	
4	Accounting for job costing	Problem	
5	Preparation of job cost sheet	Problem	
6	Batch costing- Meaning- Procedure	Lecture	
7	Economic Batch Quantity	Lecture/ Problem	
8	Calculation of EBQ	Explaining with examples	
9	Preparation of Batch Cost Sheet	Lecture/ Problem	
10	Operating costing	Power point presentation	
	MODULE-2		
11	Contract Costing-Meaning-Features	Lecture	
12	Work certified and uncertified	Lecture	
13	determination of profit on incomplete contract	Lecture/probl em solving	
14	Work-in-progress	Lecture/probl em solving	
15	Balance Sheet	Lecture/probl em solving	
16	Escalation clause	Lecture/probl em solving	

47	Detention menor	Lashing Levels
17	Retention money	Lecture/probl
18	Cost plus contract	em solving Lecture/probl
10	Cost plus contract.	em solving
19-25	Preparation of contract accounts on	Lecture/probl
15 25	completed contract and incomplete	em solving
	contract	Christian
	contract	
	CIA – 1	
	MODULE-3	
26	Process accounts -meaning and	Lecture/probl
	features	em solving
27	Process losses	Lecture/probl
		em solving
28	Abnormal Gain and its treatment	Lecture/probl
20	Abhormaí Gain and its ireatment	em solving
		CITISONING
29-35	Preparation of process accounts	Lecture/probl
		em solving
36	Joint products, By- products and Co-	Lecture/probl
	products – Difference between joint	em solving
	products , by- products and co-	
	products	
37-45	Methods of apportioning joint cost-	Lecture/probl
	Methods of Accounting by products	em solving
	MODULE -4	
46	Marginal Costing Meaning-Definition	Lecture and
40		Lecture and
		Problem
47	Difference between Marginal costing	Problem
47	Difference between Marginal costing and Absorption costing and differential	Problem solving
47	0 0	Problem solving Lecture and
	and Absorption costing and differential costing	Problem solving Lecture and Problem solving
47	and Absorption costing and differential	Problem solving Lecture and Problem solving Lecture and
	and Absorption costing and differential costing	Problem solving Lecture and Problem solving Lecture and Problem
	and Absorption costing and differential costing	Problem solving Lecture and Problem solving Lecture and
	and Absorption costing and differential costing	Problem solving Lecture and Problem solving Lecture and Problem
48	and Absorption costing and differential costing Advantages and disadvantages	Problem solving Lecture and Problem solving Lecture and Problem solving
48 49	and Absorption costing and differential costing Advantages and disadvantages Break Even Analysis	Problem solving Lecture and Problem solving Lecture and Problem solving Lecture/probl em solving
48	and Absorption costing and differential costing Advantages and disadvantages	Problem solving Lecture and Problem solving Lecture and Problem solving Lecture/probl em solving Lecture/probl
48 49	and Absorption costing and differential costing Advantages and disadvantages Break Even Analysis	Problem solving Lecture and Problem solving Lecture and Problem solving Lecture/probl em solving Lecture/probl em solving
48 49	and Absorption costing and differential costing Advantages and disadvantages Break Even Analysis	Problem solving Lecture and Problem solving Lecture and Problem solving Lecture/probl em solving Lecture/probl

57-70	 Decision making -Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order. CIA – 2 	Lecture/probl em solving
	MODULE-5	
71	Meaning and definition- Objectives of budgetary control	Lecture
72	advantages and disadvantages	Lecture
73	Forecast and budget	Lecture
74	Preliminaries for the installation of a system of budgetary control Budget centre-Budget manual-Budget committee	Lecture
75-85	Preparation of cash budget and flexible budget	Lecture/probl em solving
86	Performance budgeting.	Lecture/probl em solving
87-90	Revision and question paper discussion	

	Topic of Assignment	Nature of assignment
1	Application of marginal costing for decision making	Activity
2	Preparation of Budget	Activity

References

SUGGESTED READINGS

Jain. S.P and Narang.K.L : Advanced Cost Accounting

Prasad.N.K : Advanced Cost Accounting

Khan.M.Y and Jain.P.K : Advanced Cost Accounting

ThulsianP.C : Practical Costing

Arora.M.N : Principles and Practice of Cost Accounting

M.L Agarwal : Advanced Cost Accounting

Bendrey, Essentials Of Management Accounting.

Murthy R.V.V, Cost and Management Accounting.

Web resource references:

https://www.accountingnotes.net/cost-accounting/marginal-costing

https://www.tutorialspoint.com/accounting

PROGRAMME	BCOM. TRAVEL AND TOURISM (S/F)	SEMESTER	6
COURSE CODE AND TITLE	U6CPCOM2-PRINCIPLES OF BUSINESS DECISON	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90

OBJECTIVES:

1.To familiarize the students with the economic principles and theories underlying various business decisions.

2. To equip the students to apply the economic theories in different business situations.

SESSION	ΤΟΡΙϹ	LEARNING RESOURCES	
	MODULE I		
1	Decision making- Definition of decision and	PPT	
	decision making		
2	Importance of decision making	PPT/Lecture	
3	Steps in decision making	PPT/Lecture	
4	Steps in decision making		
5	Types of decisions-	PPT/Lecture	
6	Decision making environment Elements of a	PPT/Lecture	
	decision		
7	Theories	PPT/Lecture	
8	Areas where economic theories can be applied	PPT/Lecture	
	for business decision making		
9	Application of economic theories in decision	Lecture	
	making-		
10	Revision	Lecture	
	MODULE II		
11	Demand analysis	PPT/Lecture	
12	Demand meaning	CSR	
13	Definition	Lecture	
14	Law of demand	Lecture	
15	Determinants of law	Lecture	
16	Exceptions to the law of demand	PPT/Lecture	
17	Elasticity of demand	PPT/Lecture	
18	Price elasticity	PPT/Lecture	
19	Price elasticity	PPT/Lecture	
20	Income elasticity	Lecture	
21	Income elasticity		
22	Advertisement elasticity		
23	Advertisement elasticity		

	I	
24	Cross elasticity	
25	Cross elasticity	
26	Uses of price, income, advertisement and	
	cross elasticities	
27	Demand forecasting	
28	Short term forecasting	
29	Short term forecasting	
30	Long term forecasting	
31	Methods of forecasting	
32	Methods of forecasting	
33	Forecasting the demand for new product	
34	Problems of income, price cross and	
	advertisement elasticity	
35	Revision	
	MODULE III	
36	Production analysis	PPT/Lecture
37	Production function	PPT/Lecture
38	Cobb Douglas production function	PPT/Lecture
39	Laws of production	Lecture
40	Law od diminishing returns	Lecture
41	Law of returns to scale	PPT/Lecture
42	Economies of scale	PPT/Lecture
43	Dis economies of scale	PPT/Lecture
44	Isoquant curve	PPT/Lecture
45	Iso cost curve	Lecture
46	Optimum combination of input	PPT/Lecture
40	Least cost input combination	PPT/Lecture
48	Law of returns	PPT/Lecture
49	Business decisions	PPT/Lecture
	Revision	PPT/Lecture
50		
55	Cost analysis	PPT/Lecture
56	Pricing theory	PPT/Lecture
57	Objectives	PPT/Lecture
58	Role of cost in pricing	PPT/Lecture
59	Accounting cost	PPT/Lecture
60	Long run and short run	PPT/Lecture
61	Cost out put relations	PPT/Lecture
62	Market conditions	PPT/Lecture
62	Theories of price determination under perfect	PPT/Lecture
63	competition	DDT/Lastura
64	Price output determination under perfect	PPT/Lecture
	competition Monopoly	DDT/Lecture
65	Monopoly monopolistic composition	PPT/Lecture
66	-monopolistic competition	PPT/Lecture
67	Oligopoly	PPT/Lecture
68	Price discrimination	PPT/Lecture
69	Price discrimination	PPT/Lecture
70	Kinked demand curve	PPT/Lecture

71	Price leadership	PPT/Lecture
72	Price leadership	PPT/Lecture
73	Pricing under collusion	PPT/Lecture
74	Revision	
75	Revision	
76	Business cycle	PPT/Lecture
77	Introduction	PPPT/Lecture
	Phases of business cycle causes and	PPT/Lecture
78	indicators	
79	Theories of business cycle	PPT/Lecture
80	Theories	PPT/Lecture
81	Business decision	PPT/Lecture
82	Revision	
83	Uses of business cycle	
84	Revision	
85	Theories	
86	Viva	
87	Viva	
88	Revision	
89	Revision	
90	Revision	

	Topic of Assignment & Nature of assignment		
	(Individual/Group – Written/Presentation – Graded or Non-		
	graded etc)		
1	CSR – Report of any firm		

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Topic of Assignment & Nature of assignment		
	(Individual/Group – Written/Presentation –		
	Graded or Non-graded etc)		
1	Detailing selection process		

References

- P. F. Drucker-Principles and Practice of Management
- L. M. Prasad-Principles of Management
- Subbarao- Personnel and HRM
- Sharma and Gupta- Management Process and OB

PROGRAMME	BCOM. TRAVEL AND TOURISM (S/F)	SEMESTER	6
COURSE CODE AND TITLE	U6CRCOM16: PRACTICAL AUDITING	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

OBJECTIVES:

1. To familiarize the students with the principles and procedure of auditing.

2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

SESSION	ТОРІС	LEARNING RESOURCES
	MODULE 1	
1.	Auditing-Meaning-Scope-Objectives	PPT/Lecture
2.	Types of Audit – Merits and demerits	PPT/Lecture
3.	Audit programme, features, advantages,Disadvantages	PPT/Lecture
4.	Features of Audit programme	PPT/Lecture
5.	Advantages and Disadvantages of Audit Programme	PPT/Lecture
6.	Audit notebook, features, advantages,Disadvantages	PPT/Lecture
7.	Audit working paper,Evidences	PPT/Lecture
8.	Considerations before commencing an audit	PPT/Lecture
9.	Routine checking and test checking	PPT/Lecture
10.	Qualifications of an auditor	PPT/Lecture
11.	Qualifications of an auditor	PPT/Lecture
12.	Liabilities in case of misfeasance,criminal,liability to third party	PPT/Lecture
13.	Liabilities in case of misfeasance,criminal,liability to third party	PPT/Lecture
14.	Annotation	PPT/Lecture
15.	Revision	PPT/Lecture
16.	Test Paper Module 1	
MODULE 2		

17.	Internal control- Meaning- Definition - features	PPT/Lecture
18.	Internal check-steps-advantages	PPT/Lecture
19.	Internal Audit-procedures-merits-demerits	PPT/Lecture
20.	Audit procedure-advantages	PPT/Lecture
21.	Vouching-differences	PPT/Lecture
22.	Requirements of a voucher	PPT/Lecture
23.	Annotation	PPT/Lecture
24.	Vouching of cash sales	PPT/Lecture
25.	Vouching of receipts from debtors	PPT/Lecture
26.	Vouching of various other items	PPT/Lecture
27.	Vouching of payment of wages	PPT/Lecture
28.	Vouching of purchase of land and building	PPT/Lecture
29.	Duties of an auditor	PPT/Lecture
30.	Statutory duties, contractual duties	PPT/Lecture
31.	Duties imposed by law	PPT/Lecture
32.	Verification – Advantages, Disadvantages	PPT/Lecture
33.	Verification of assets, liabilities	PPT/Lecture
34.	Valuation – Advantages-Disadvantages	PPT/Lecture
35.	Difference between valuation and verification	PPT/Lecture
36.	Valuation of assets	PPT/Lecture
37.	Valuation of liabilities	PPT/Lecture
38.	Rights of an auditor	PPT/Lecture
39.	Methods for conducting valuation, verification	PPT/Lecture
40.	Annotation	PPT/Lecture
41.	Revision	PPT/Lecture
42.	Viva /Test	
L		

	MODULE 3	
44.	Audit of limited companies	PPT/Lecture
		-
45.	Qualities of company auditor	PPT/Lecture
46.	Importance of Company Auditor	PPT/Lecture
47.	Qualifications of an auditor	PPT/Lecture
48.	Disqualifications of an auditor	PPT/Lecture
49.	Appointment of auditor	PPT/Lecture
50.	First auditor, subsequent auditor	PPT/Lecture
51.	Filling of casual vacancies, Government Auditor	PPT/Lecture
52.	Filling of Government Auditor	PPT/Lecture
53.	Annotation	PPT/Lecture
54.	Auditor's liability in share capital	PPT/Lecture
55.	Auditor's liability in share transfer	PPT/Lecture
56.	Removal of company auditor	PPT/Lecture
57.	Removal of company auditor	PPT/Lecture
58.	Surprise test	
	MODULE 4	1
59.	Limited company	PPT/Lecture
60.	Audit report	PPT/Lecture
61.	Contents of audit report	PPT/Lecture
62.	Types of audit report	PPT/Lecture
63.	Annotation	PPT/Lecture
64.	Revision	PPT/Lecture
65.	Viva / Test	
66.	Investigation – Meaning - Definition	PPT/Lecture
67.	Features of investigation	PPT/Lecture
68.	Essentials of investigation	PPT/Lecture

0 conducted 70. Types of investigation PPT/Lecture 71. Investigation on acquisition of running business PPT/Lecture 72. Investigation on acquisition of running business PPT/Lecture 73. Annotation PPT/Lecture 74. Revision PPT/Lecture 75. Viva/Test PPT/Lecture 76. CIA - II MODULE 5 77. Recent trends in auditing PPT/Lecture 78. Cost audit - objectives of cost audit PPT/Lecture 79. Nature and significance of cost audit PPT/Lecture 80. Tax audit - objectives of tax audit PPT/Lecture 81. Management audit objective PPT/Lecture 82. social audit - objective PPT/Lecture 83. Government audit - Objective PPT/Lecture 84. Performance audit - objective PPT/Lecture 85. Auditing in EDP PPT/Lecture 86. Auditing and Assurance Standard Board PPT/Lecture 87. Annotation PPT/Lecture	r		
71. Investigation when fraud is suspected PPT/Lecture 72. Investigation on acquisition of running business PPT/Lecture 73. Annotation PPT/Lecture 74. Revision PPT/Lecture 75. Viva/Test PPT/Lecture 76. CIA - II MODULE 5 77. Recent trends in auditing PPT/Lecture 78. Cost audit - objectives of cost audit PPT/Lecture 79. Nature and significance of cost audit PPT/Lecture 80. Tax audit - objectives of tax audit PPT/Lecture 81. Management audit objective PPT/Lecture 83. Government audit - Objective PPT/Lecture 84. Performance audit - objective PPT/Lecture 85. Auditing in EDP PPT/Lecture 86. Auditing and Assurance Standard Board PPT/Lecture 87. Annotation PPT/Lecture 88. Revision PPT/Lecture	69.	Methods in which investigation is conducted	PPT/Lecture
72. Investigation on acquisition of running business PPT/Lecture 73. Annotation PPT/Lecture 74. Revision PPT/Lecture 75. Viva/Test PPT/Lecture 76. CIA - II MODULE 5 77. Recent trends in auditing PPT/Lecture 78. Cost audit - objectives of cost audit PPT/Lecture 79. Nature and significance of cost audit PPT/Lecture 80. Tax audit - objectives of tax audit PPT/Lecture 81. Management audit objective PPT/Lecture 82. social audit - objective PPT/Lecture 83. Government audit - Objective PPT/Lecture 84. Performance audit - objective PPT/Lecture 85. Auditing in EDP PPT/Lecture 86. Auditing and Assurance Standard Board PPT/Lecture 87. Annotation PPT/Lecture 88. Revision PPT/Lecture	70.	Types of investigation	PPT/Lecture
business73.AnnotationPPT/Lecture74.RevisionPPT/Lecture75.Viva/Test	71.	Investigation when fraud is suspected	PPT/Lecture
74. Revision PPT/Lecture 75. Viva/Test	72.		PPT/Lecture
75. Viva/Test 76. CIA - II MODULE 5 77. Recent trends in auditing 78. Cost audit - objectives of cost audit PPT/Lecture 79. Nature and significance of cost audit PPT/Lecture 80. Tax audit - objectives of tax audit PPT/Lecture 81. Management audit objective PPT/Lecture 82. social audit - objective PPT/Lecture 83. Government audit - Objective PPT/Lecture 84. Performance audit - objective PPT/Lecture 85. Auditing in EDP PPT/Lecture 86. Auditing and Assurance Standard Board PPT/Lecture 87. Annotation PPT/Lecture 88. Revision PPT/Lecture	73.	Annotation	PPT/Lecture
76. CIA - II MODULE 5 77. Recent trends in auditing 78. Cost audit - objectives of cost audit 79. Nature and significance of cost audit 80. Tax audit - objectives of tax audit 81. Management audit objective 82. social audit - objective 83. Government audit - Objective 84. Performance audit - objective 85. Auditing in EDP 86. Auditing and Assurance Standard Board 87. Annotation 88. Revision	74.	Revision	PPT/Lecture
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77.Recent trends in auditingPPT/Lecture78.Cost audit - objectives of cost auditPPT/Lecture79.Nature and significance of cost auditPPT/Lecture80.Tax audit - objectives of tax auditPPT/Lecture81.Management audit objectivePPT/Lecture82.social audit - objectivePPT/Lecture83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	76.	CIA - II	
77.Recent trends in auditingPPT/Lecture78.Cost audit - objectives of cost auditPPT/Lecture79.Nature and significance of cost auditPPT/Lecture80.Tax audit - objectives of tax auditPPT/Lecture81.Management audit objectivePPT/Lecture82.social audit - objectivePPT/Lecture83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture		MODULE 5	
79.Nature and significance of cost auditPPT/Lecture80.Tax audit - objectives of tax auditPPT/Lecture81.Management audit objectivePPT/Lecture82.social audit - objectivePPT/Lecture83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	77.		PPT/Lecture
80.Tax audit - objectives of tax auditPPT/Lecture81.Management audit objectivePPT/Lecture82.social audit - objectivePPT/Lecture83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	78.	Cost audit - objectives of cost audit	PPT/Lecture
81.Management audit objectivePPT/Lecture82.social audit - objectivePPT/Lecture83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	79.	Nature and significance of cost audit	PPT/Lecture
82.social audit - objectivePPT/Lecture83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	80.	Tax audit - objectives of tax audit	PPT/Lecture
83.Government audit - ObjectivePPT/Lecture84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	81.	Management audit objective	PPT/Lecture
84.Performance audit - objectivePPT/Lecture85.Auditing in EDPPPT/Lecture86.Auditing and Assurance Standard BoardPPT/Lecture87.AnnotationPPT/Lecture88.RevisionPPT/Lecture	82.	social audit - objective	PPT/Lecture
85. Auditing in EDP PPT/Lecture 86. Auditing and Assurance Standard Board PPT/Lecture 87. Annotation PPT/Lecture 88. Revision PPT/Lecture	83.	Government audit - Objective	PPT/Lecture
86. Auditing and Assurance Standard Board PPT/Lecture 87. Annotation PPT/Lecture 88. Revision PPT/Lecture	84.	Performance audit - objective	PPT/Lecture
87. Annotation PPT/Lecture 88. Revision PPT/Lecture	85.	Auditing in EDP	PPT/Lecture
88. Revision PPT/Lecture	86.	Auditing and Assurance Standard Board	PPT/Lecture
	87.	Annotation	PPT/Lecture
89. Test	88.	Revision	PPT/Lecture
	89.	Test	
90. Discussion	90.	Discussion	

	Topic of Assignment & Nature of assignment
	(Individual/Group – Written/Presentation –
	Graded or Non-graded etc)
1	Auditing scams in India
2	Identifying Audit firms and their functioning
2	practically

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Topic of Assignment & Nature of assignment
	(Individual/Group – Written/Presentation –
	Graded or Non-graded etc)
1	Case studies in auditing

References

- Dr. K.G.C. Nair, Dr. Dipa. S. Krishnan, Dr, Suman Alexander, Practical Auditing, Chand Books.
- B N Tandon, S Sundharabahu , A handbook of Practical Auditing, S Chand Limited ,2006.

Web resource references:

• http://www.gdcbemina.com/docs/Auditing.pdf

PROGRAMME	BCOM. TRAVEL AND TOURISM (S/F)	SEMESTER	6
COURSE CODE AND TITLE	U6CRCOM17: ACCOUNTING FOR MANAGERIAL DECISIONS	CREDIT	4
HOURS/SEM	90		

OBJECTIVE

1. To equip the students to interpret financial statements.

2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

SESSION		LEARNING RESOURCES
		RESOURCES
1.	Introductory Session	Lecture
2.	Module 1 Financial statements ,meaning, essentials	Lecture,PPT
3.	Importance , characteristics	Lecture,PPT
4.	objects , nature	Lecture,PPT
5.	importance of analysis and interpretation	Lecture,PPT
6.	Types of financial analysis	Lecture,PPT
7.	external and internal analysis	Lecture,PPT
8.	Horizontal analysis	Lecture,PPT
9.	vertical analysis	Lecture,PPT
10.	Methods and techniques used in Financial analysis	PPT and Lecture
11.	techniques used in financial analysis	PPT and Lecture
12.	comparative income statement and balance sheet	Practical Problems
13.	comparative income statement and balance sheet	Practical Problems

14.common size income statement and balance sheetPractical Problems balance sheet15.common size income statement and balance sheetPractical Problems16.Trend analysisPractical Problems17.Doubt clearing session and additional problemsRevision18.Module 2 Ratio analysis - introduction meaning and definitionLecture, PPT20.Classification of RatiosPPT, Lecture21.Current ratio-Quick ratio-Absolute liquidity ratioPractical Problems22.Absolute liquidity ratioPractical Problems23.Long term financial ratiosPractical Problems24.solvency ratioPractical Problems25.Debt equity ratioPractical Problems26.Proprietary ratioPractical Problems27.Fixed assets ratio-Practical Problems28.Debt service ratioPractical Problems29.Ratio of long term debt to shareholders fundPractical Problems31.General profitability ratiosPractical Problems32.Coverage ratiosPractical Problems33.Financial ratiosPractical Problems34.Turnover ratioPractical Problems35.Capital turnover ratioPractical Problems36.Return on shareholders' fundsPractical Problems37.Return on equity capital-Practical Problems38.EPSPractical Problems			
balance sheetPractical Problems16.Trend analysisPractical Problems17.Doubt clearing session and additional problemsRevision18.Module 2 Ratio analysis - introduction meaning and definitionLecture, PPT19.objectives - importance and usesLecture, PPT20.Classification of RatiosPPT, Lecture21.Current ratio-Quick ratio-Absolute liquidity ratioPractical Problems22.Absolute liquidity ratioPractical Problems23.Long term financial ratiosPractical Problems24.solvency ratioPractical Problems25.Debt equity ratioPractical Problems26.Proprietary ratioPractical Problems27.Fixed assets ratio-Practical Problems28.Debt service ratioPractical Problems29.Ratio of long term debt to shareholdersPractical Problems30.Profitability RatiosPractical Problems31.General profitability ratiosPractical Problems33.Financial ratiosPractical Problems34.Turnover ratioPractical Problems35.Capital turnover ratioPractical Problems36.Return on shareholders' fundsPractical Problems37.Return on equity capital-Practical Problems	14.		Practical Problems
17.Doubt clearing session and additional problemsRevision17.Doubt clearing session and additional problemsRevision18.Module 2 Ratio analysis - introduction - meaning and definitionLecture, PPT19.objectives - importance and usesLecture, PPT20.Classification of RatiosPPT, Lecture21.Current ratio-Quick ratio-Absolute liquidity ratioPractical Problems22.Absolute liquidity ratioPractical Problems23.Long term financial ratiosPractical Problems24.solvency ratioPractical Problems25.Debt equity ratioPractical Problems26.Proprietary ratioPractical Problems27.Fixed assets ratio-Practical Problems28.Debt service ratioPractical Problems29.Ratio of long term debt to shareholders fundPractical Problems31.General profitability ratiosPractical Problems33.Financial ratiosPractical Problems34.Turnover ratioPractical Problems35.Capital turnover ratioPractical Problems36.Return on shareholders' fundsPractical Problems37.Return on equity capital-Practical Problems	15.		Practical Problems
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34.Turnover ratiosPractical Problems35.Capital turnover ratioPractical Problems36.Return on shareholders' fundsPractical Problems37.Return on equity capital-Practical Problems	32.	Coverage ratios	Practical Problems
35.Capital turnover ratioPractical Problems36.Return on shareholders' fundsPractical Problems37.Return on equity capital-Practical Problems	33.	Financial ratios	Practical Problems
36.Return on shareholders' fundsPractical Problems37.Return on equity capital-Practical Problems	34.	Turnover ratios	Practical Problems
37. Return on equity capital- Practical Problems	35.	Capital turnover ratio	Practical Problems
	36.	Return on shareholders' funds	Practical Problems
38. EPS Practical Problems	37.	Return on equity capital-	Practical Problems
	38.	EPS	Practical Problems

39.	Return on capital employed-	Practical Problems
40.	Dividend yield ratio	Practical Problems
41.	Leverage ratios	Practical Problems
42.	Advantages and disadvantages of Ratios	Lecture, PPT
43.	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems
44.	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems
45.	limitations of Ratios	Lecture,PPT
46.	Discussion of important questions	
47.	CIA - First Internal Examination	
48.	Module 3 Fund Flow analysis - introduction - meaning and definition of fund	Lecture,PPT
49.	Need for Fund Flow statement- managerial Uses	Lecture,PPT
50.	Procedures for the preparation of fund flow statement	Lecture,
51.	Procedures for the preparation of fund flow statement	Practical Problems
52.	Adjusted profit and loss account	Practical Problems
53.	Fund Flow Statement	Practical Problems
54.	Fund Flow Statement	Practical Problems
55.	Fund Flow Statement	Practical Problems
56.	Distinction between Fund Flow Statement and Balance Sheet	Lecture, PPT
57.	Distinction between Fund Flow Statement and schedule of Changes in Working capital	,
58.	schedule of Changes in Working capital	Practical Problems
59.	schedule of Changes in Working capital	Practical Problems
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60.	Uses of funds flow statement	Lecture,PPT
61.	Revision and discussion of important questions	
62.	Module 4Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture,PPT
63.	usefulness of Cash flow statement, scope	Lecture,PPT
64.	Classification of Cash Flows	PPT and Lecture
65.	Preparation of Cash Flow Statement	Practical Problems
66.	Cash flow from operating activities	Practical Problems
67.	Cash flow from financing activities	Practical Problems
68.	Cash flow from investing activities	Practical Problems
69.	Cash flow statement - Direct Method	Practical Problems
70.	Cash flow statement - Direct Method	Practical Problems
71.	Cash flow statement- Indirect Method	Practical Problems
72.	Cash flow statement- Indirect Method	Practical Problems
73.	Preparation of cash flow statement. (As per AS-3)	Practical Problems
74.	Difference between cash flow and fund flow statements	Lecture
75.	Module 5 Standard Costing- Meaning- Definition	Lecture
76.	Preliminaries before establishing standard cost	Lecture
77.	Standard Costing	Practical problems
78.	Standard Costing	Practical problems
79.	Different types of variances	Lecture
80.	Different types of variances	Lecture
81.	Material variance	Practical problems
82.	Material variance	Practical problems
83.	Labour variance	Practical problems

84.	Labour variance	Practical problems
85.	Application of variance analysis	Practical problems
86.	Application of variance analysis	Practical problems
87.	CIA - Second Internal Examination	
88.	Previous year question paper discussion	
89.	Discussion of important questions	
90.	revision	

ASSIGNMENTS

	Topic of assignment
1	Preparation of fund flow statement
2	Preparation of cash flow statements

REFERENCE BOOKS

- 1. Man mohan, Goyal.S.N : Principles of Management Accounting.
- 2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
- 3. Gupta.S.P and Sharma.R.K : Management Accounting
- 4. Kulshustia and Ramanathan : Management Accounting
- 5. Maheswari.S.N : Management Accounting and Financial Control.
- 6. Pandey .I.M : Principles of Management Accounting
- 7. Khan.M.Y&Jain.P.K : Management Accounting
- 8. Revi.M.Kishore : Management Accounting
- 9. Jhamb H.V, Fundamentals of Management Accounting.

PROGRAMME	BCOM. TRAVEL AND TOURISM (S/F)	SEMESTER	6
COURSE CODE AND TITLE	HOSPITALITY MANAGEMENT U6OPCTT4	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

OBJECTIVE-

To understand the essentials of hospitality management for taking up hospitality business.

SESSION	ΤΟΡΙϹ	LEARNING RESOURCES	REMARKS
1	Introduction to hospitality	Lecturing and	
	management.	discussion	
2	-Do-	PPT/Lecture	
3	Concept of hospitality- meaning definition	PPT/Lecture	
4	Nature of hospitality	PPT/Lecture	
5	Objectives of hospitality	PPT/Lecture	
6	hospitality in the cultural settings of India-	PPT/Lecture	
7	inducting management in hospitality industry	PPT/Lecture	
8	objectives of hospitality management	Lecture	
9	historical perspective of hospitality management	Lecture	
10	prerequisites of hospitality management hospitality management in the Indian scenario	Lecture	
11	Organization of hotel	PPT/Lecture	
12	Function of Hotel Industry.	Lecture	
13	Hotel industry- concept & meaning	Lecture	

14	scope of Hotel industry	Lecture &
		Discussion
15	functional departments of hotel industry	Lecture
16	Operational departments in hotel- divisions	PPT/Lecture
17	functions of front office -	PPT/Lecture
18	management of front office	PPT/Lecture
19	Key positions in a hotel	PPT/Lecture
20	house -keeping functions - nature and dimensions	Lecture
21	food and beverages department	Lecture
22	managements of food services - restaurant infrastructure and management - food production infrastructure	Lecture
23	supporting services - purchase - storage and sales	Lecture
24	-Revision-	
25	CIA-1	
26	Role of accommodation in tourism -	PPT/Lecture
27	_Do-	PPT/Lecture
28	Types of accommodation - grouping and categorization of hotels -	PPT/Lecture
29	-Do-	Lecture
30	Types of hotel based on Location	ppt& discussion
31	Types of hotel based on facilities	PPT/Lecture
32	Star categorisation of hotels	PPT/Lecture
33	Five star & five star delux	PPT/Lecture
34	three star & four star hotels	PPT/Lecture

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35	Two star & one star hotels	Lecture
36	heritage hotels and types	PPT/Lecture
37	Registration forms of hotel ownership -	PPT/Lecture
38	Pricing strategies of hotels	PPT/Lecture
39	-Do	PPT/Lecture
40	Types of pricing	PPT/Lecture
41	-Do-	PPT/Lecture
42	Accommodation Marketing	PPT/Lecture
43	-Do-	PPT/Lecture
44	Promotion of hotel accommodation -	PPT/Lecture
45	domestic and overseas promotion	PPT/Lecture
46	Emerging trends in promotion of hotel accommodation	PPT/Lecture
47	public relation and hotel industry	PPT/Lecture
48	-Revision-	PPT/Lecture
49	-Revision-	PPT/Lecture
50	-Revision-	PPT/Lecture
51	Managerial issues in hospitality management	PPT/Lecture
52	-Do-	PPT/Lecture
53	Threats and challenges of managing hotels	PPT/Lecture
54	-Do-	PPT/Lecture
55	Trends - domestic and international hotel chains	PPT/Lecture
56	Hotel chain in India	PPT/Lecture
57	Leela group of hotels	PPT/Lecture

58	Taj Group of Hotels	PPT/Lecture
59	Asok group of Hotels	PPT/Lecture
60	Advantages of hotel chains	PPT/Lecture
61	-Do-	PPT/Lecture
62	International Chains	PPT/Lecture
63	Importance of training in hotel industry	PPT/Lecture
64	Induction training	PPT/Lecture
65	factors responsible for the successful induction of managerial skill in hotel industry	PPT/Lecture
66	-Do-	PPT/Lecture
67	Viva on Hotel chains	viva
68	Discussion on recent trends in accommodation	PPT/Lecture
69	Revision	PPT/Lecture
70	Revision	PPT/Lecture
71	Emerging trends in hospitality management.	PPT/Lecture
72	Eco friendly accommodation	PPT/Lecture
73	Geological lodging	PPT/Lecture
74	Heritage hotels and its importance	PPT/Lecture
75	cave hotels , camping sites	PPT/Lecture
76	Changing scenario of the hospitality industry -	PPT/Lecture
77	New marketing techniques	PPT/Lecture
78	Effect of seasonality in promoting domestic market for hotel industry	PPT/Lecture
79	Availability of Business facilities in a hotel	PPT/Lecture
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80	MICE Tourism facilities	PPT/Lecture	
81	Government and hotel industry - fiscal	PPT/Lecture	
	and non -fiscal incentives -		
82	Challenges of hospitality industry in	PPT/Lecture	
	India		
83	Revision	PPT/Lecture	
84	Revision	PPT/Lecture	
85	CIA-II		
86	Revision		
80	Revision		
87	Discussion of Previous year question		
	papers		
88	Discussion of Previous year question		
	papers		
89	Question Paper discussion		
90	Revision		

	Topic of Assignment & Nature of assignment		
	(Individual/Group – Written/Presentation – Graded or		
	Non-graded etc)		
1	Types of accommodation with examples		
2	Recent promotional tools used in accommodation industry		

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Topic of Assignment & Nature of	
	assignment (Individual/Group –	
	Written/Presentation – Graded or Non-graded	
	etc)	
1	Role of accommodation in tourism industry	
	& Recent trends(Group Discussion)	

References

- Baker, S & Bradley, P (1990). Front Office Operations. Hong Kong: The Hong Kong Polytechnic
- Chon, K. & Sparrowe, R T (2000). Welcome to Hospitality...an Introduction. United States: Thomson Learning
- Jagmohan Negi(1997)," Hotels For Tourism Development", Metropolitan Book Co.
 (P) Ltd.; 2nd Revised edition (1997).
- Jagmohan Negi(2007), "Hotel & Tourism Laws" Frank Brothers & Company (pub) Pvt Ltd (2007)
- Manish Rath- Hotel Tourism and Hospitality Management.
- Krishan K. Kamra and Mohinder Chand (2007)," Basics Of Tourism: Theory, Operation And Practice" Kanishka Publishiners Distributors, New Delhi

Web resource references:

- https://www.youtube.com/watch?v=lx44LxZ1KOw
- https://www.keralatourism.org/video-gallery/malabar-promo/1085
- https://www.keralatourism.org/video-gallery/kumarakom-houseboat/747