

Sacred Heart College (Autonomous)

Department of Commerce Self Finance

B. COM TRAVEL AND TOURISM (S/F)

Course plan

Academic Year: 2018 - 2019

Semester VI

| COURSE PLAN | | | |
|--------------------------|---|-----------|----|
| PROGRAMME | BCOM. TRAVEL AND TOURISM (S/F) | SEMESTER | 6 |
| COURSE CODE AND TITLE | 15U6CRCOM15: APPLIED COST ACCOUNTING | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | SHANMUGHADAS K.G. | | |

| COURSE OBJECTIVES |
|---|
| Understand the process costing concepts so that logical decision can be taken and apply process costing concepts in business situations |
| Understand the accounting procedures of job, batch and contract costing and apply in practical situations |
| Identify the role of CVP Analysis and apply the marginal costing principles in decision making situations of businesses |
| Understand the concept of various budget and apply budgetary control in business situation |
| To know the application of cost control techniques |
| Apply costing for decision making in business areas |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|-----------------|-----------------------------------|--------------------------|-----------------|---------|
| 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 | video | |
| 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 | | |

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|------------------|---|-----------------------------|--|--|
| 12 | Work certified and uncertified | Lecture | | |
| 13 | determination of profit on incomplete contract | Lecture/problem solving | | |
| 14 | Work-in-progress | Lecture/problem solving | | |
| 15 | Balance Sheet | Lecture/problem solving | | |
| 16 | Escalation clause | Lecture/problem solving | | |
| 17 | Retention money | Lecture/problem solving | | |
| 18 | Cost plus contract. | Lecture/problem solving | | |
| 19-25 | Preparation of contract accounts on completed contract and incomplete contract | Lecture/problem solving | | |
| | CIA – 1 | | | |
| MODULE-3 | | | | |
| 26 | Process accounts -meaning and features | Lecture/problem solving | | |
| 27 | Process losses | Lecture/problem solving | | |
| 28 | Abnormal Gain and its treatment | Lecture/problem solving | | |
| 29-35 | Preparation of process accounts | Lecture/problem solving | | |
| 36 | Joint products ,By- products and Co-products – Difference between joint products , by- products and co-products | Lecture/problem solving | | |
| 37-45 | Methods of apportioning joint cost- Methods of Accounting by products | Lecture/problem solving | | |
| MODULE -4 | | | | |
| 46 | Marginal Costing Meaning-Definition | Lecture and Problem solving | | |
| 47 | Difference between Marginal costing and Absorption costing and differential costing | Lecture and Problem solving | | |
| 48 | Advantages and disadvantages | Lecture and Problem solving | | |

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|-----------------|---|-------------------------|-------|--|
| 49 | Break Even Analysis | Lecture/problem solving | video | |
| 50 | Cost Volume Profit analysis | Lecture/problem solving | | |
| 51 | Simple break even chart | Lecture/problem solving | | |
| 57-70 | - Decision making -Pricing decisions- Key factor-Make or buy- Sales mix- acceptance of order. | Lecture/problem solving | | |
| | CIA – 2 | | | |
| 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/problem solving | | |
| 86 | Performance budgeting. | Lecture/problem solving | | |
| 87-90 | Revision and question paper discussion | | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| | Date of completion | Topic of Assignment | Nature of assignment |
|---|--------------------|---|----------------------|
| 1 | 2/1/2019 | Application of marginal costing for decision making | Activity |
| 2 | 28/2/2019 | 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>

COURSE PLAN

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|-----------------------|---|-----------|----|
| PROGRAMME | BCOM. TRAVEL AND TOURISM (S/F) | SEMESTER | 6 |
| COURSE CODE AND TITLE | 15U6PCOM2-PRINCIPLES OF BUSINESS DECISION | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | ALEENA VARGHESE | | |

| COURSE OBJECTIVES |
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| Understand the economic concepts and theories applied in decision making |
| Familiarize the standards with the law of demand and its effects in the market |
| Explain the methods of forecasting the demand for a new product in the market |
| Explain the loss of the production and its influencing factors |
| Analyze the relationship between cost and output and optimum firm |
| Understand the concept of pricing and price mechanism under various market situation |
| Apply the economic theories in different business situations |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|------------------|---|--------------------|-----------------|---------|
| MODULE I | | | | |
| 1 | Decision making- Definition of decision and decision making | PPT | video | |
| 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 decision | PPT/Lecture | e-resource | |
| 7 | Theories | PPT/Lecture | | |
| 8 | Areas where economic theories can be applied for business decision making | PPT/Lecture | | |
| 9 | Application of economic theories in decision making- | Lecture | | |
| 10 | Revision | Lecture | | |
| MODULE II | | | | |
| 11 | Demand analysis | PPT/Lecture | | |
| 12 | Demand meaning | CSR | | |
| 13 | Definition | Lecture | | |

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|----|---|-------------|--|--|
| 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 | | | |
| 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 | | | |

CIA-1

MODULE III

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|----|----------------------------------|-------------|--|--|
| 36 | Production analysis | PPT/Lecture | | |
| 37 | Production function | PPT/Lecture | | |
| 38 | Cobb Douglas production function | PPT/Lecture | | |
| 39 | Laws of production | Lecture | | |
| 40 | Law of 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 | | |
| 47 | Least cost input combination | PPT/Lecture | | |
| 48 | Law of returns | PPT/Lecture | | |
| 49 | Business decisions | PPT/Lecture | | |
| 50 | Revision | PPT/Lecture | | |

MODULE IV

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|----|-------------------------|-------------|--|--|
| 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 | | |

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|-----------------|---|--------------|--|--|
| 62 | Market conditions | PPT/Lecture | | |
| 63 | Theories of price determination under perfect competition | PPT/Lecture | | |
| 64 | Price output determination under perfect competition | PPT/Lecture | | |
| 65 | Monopoly | 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 | | | |
| CIA II | | | | |
| MODULE V | | | | |
| 76 | Business cycle | PPT/Lecture | | |
| 77 | Introduction | PPPT/Lecture | | |
| 78 | Phases of business cycle causes and indicators | PPT/Lecture | | |
| 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 | | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|--|
| 1 | 5/02/2019 | CSR – Report of any firm |

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|--|
| 1 | 6/03/2019 | 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

COURSE PLAN

| | | | |
|-----------------------|---------------------------------|-----------|----|
| PROGRAMME | BCOM. TRAVEL AND TOURISM (S/F) | SEMESTER | 6 |
| COURSE CODE AND TITLE | 15U6CRCOM16: PRACTICAL AUDITING | CREDIT | 3 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | NIVYA JOHNY | | |

COURSE OBJECTIVES

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|---|
| Understand the practical application of auditing. |
| Familiarize with the different types of audit in-depth. |
| Examine and to tackle the frauds and manipulations happening in accounts through auditing |
| Equip the students with the theory and methodology of auditing, audit reporting, generally accepted auditing standards & other basic concepts. |
| Explain the legal framework under which a company audits are conducted and apply the professions code of conduct. |
| Demonstrate the ability to undertake research on significant auditing issues and to keep up -to-date with developments in auditing theory and practice. |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|-----------------|--|--------------------|-----------------|---------|
| MODULE I | | | | |
| 1. | Auditing-Meaning-Scope-Objectives | PPT/Lecture | Video | |
| 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 | e-resource | |
| 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 | e-resource | |

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|-------------------|--|-------------|-----------------|--|
| 13. | Liabilities in case of misfeasance,criminal,liability to third party | PPT/Lecture | e-resource | |
| 14. | Annotation | PPT/Lecture | | |
| 15. | Revision | PPT/Lecture | | |
| 16. | Test Paper Module 1 | | | |
| MODULE II | | | | |
| 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 | Q & Ans Session | |
| 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 | Quiz | |
| 40. | Annotation | PPT/Lecture | | |
| 41. | Revision | PPT/Lecture | | |
| 42. | Viva /Test | | | |
| 43. | CIA-1 | | | |
| MODULE III | | | | |
| 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 | Q & Ans Session | |
| 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 | | |

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|------------------|--|-------------|------------------|--|
| 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 | | | |
| 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 | | | |
| MODULE IV | | | | |
| 66. | Investigation – Meaning - Definition | PPT/Lecture | | |
| 67. | Features of investigation | PPT/Lecture | | |
| 68. | Essentials of investigation | PPT/Lecture | | |
| 69. | Methods in which investigation is conducted | PPT/Lecture | Video | |
| 70. | Types of investigation | PPT/Lecture | Quiz | |
| 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 | | | |
| 76. | CIA - II | | | |
| MODULE V | | | | |
| 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 | Group discussion | |
| 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 | | |
| 89. | Test | | | |
| 90. | Discussion | | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|---|
| 1 | 05/12/2018 | Auditing scams in India |
| 2 | 15/01/2019 | Identifying Audit firms and their functioning practically |

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|---|
| 1 | 26/2/2019 | 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>

COURSE PLAN

| | | | |
|-----------------------|---|----------|---|
| PROGRAMME | BCOM. TRAVEL AND TOURISM (S/F) | SEMESTER | 6 |
| COURSE CODE AND TITLE | 15U6RCOM17: ACCOUNTING FOR MANAGERIAL DECISIONS | CREDIT | 4 |
| HOURS/SEM | 90 | | |
| FACULTY NAME | ANJITHA K NANDANAN | | |

COURSE OBJECTIVES

Use business finance terms and concepts when discussing.

Explain the financial concepts used in making accounting management decision.

Use effective communication skills to promote respect and relationship for financial deals.

Utilize information by applying a variety of business and industry software and hardware to major financial function.

Demonstrate a basic understanding of management accounting.

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

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|---------|---|--------------------|-----------------|---------|
| 1. | Introductory Session | Lecture | | |
| 2. | Module 1 Financial statements ,meaning, essentials | Lecture,PPT | | |
| 3. | Importance , characteristics | Lecture,PPT | | |
| 4. | objects , nature | Lecture,PPT | E resources | |
| 5. | importance of analysis and interpretation | Lecture,PPT | E resources | |
| 6. | Types of financial analysis | Lecture,PPT | E resources | |
| 7. | external and internal analysis | Lecture,PPT | E resources | |
| 8. | Horizontal analysis | Lecture,PPT | E resources | |
| 9. | vertical analysis | Lecture,PPT | E resources | |
| 10. | Methods and techniques used in Financial analysis | PPT and Lecture | | |
| 11. | techniques used in financial analysis | PPT and Lecture | | |

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|-----|--|--------------------|--|--|
| 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 sheet | Practical Problems | | |
| 15. | common size income statement and balance sheet | Practical Problems | | |
| 16. | Trend analysis | Practical Problems | | |
| 17. | Doubt clearing session and additional problems | Revision | | |
| 18. | Module 2 Ratio analysis - introduction - meaning and definition | Lecture, PPT | | |
| 19. | objectives - importance and uses | Lecture, PPT | | |
| 20. | Classification of Ratios | PPT, Lecture | | |
| 21. | Current ratio-Quick ratio-Absolute liquidity ratio | Practical Problems | | |
| 22. | Absolute liquidity ratio | Practical Problems | | |
| 23. | Long term financial ratios | Practical Problems | | |
| 24. | solvency ratio | Practical Problems | | |
| 25. | Debt equity ratio | Practical Problems | | |
| 26. | Proprietary ratio | Practical Problems | | |
| 27. | Fixed assets ratio- | Practical Problems | | |
| 28. | Debt service ratio | Practical Problems | | |
| 29. | Ratio of long term debt to shareholders fund | Practical Problems | | |
| 30. | Profitability Ratios | Practical Problems | | |
| 31. | General profitability ratios | | | |
| 32. | Coverage ratios | Practical Problems | | |
| 33. | Financial ratios | Practical Problems | | |
| 34. | Turnover ratios | Practical Problems | | |
| 35. | Capital turnover ratio | Practical Problems | | |

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|-----|--|--------------------|-------------|--|
| 36. | Return on shareholders' funds | 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 | E resources | |
| 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 | Lecture,PPT | | |

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| 58. | schedule of Changes in Working capital | Practical Problems | | |
| 59. | schedule of Changes in Working capital | Practical Problems | | |
| 60. | Uses of funds flow statement | Lecture,PPT | | |
| 61. | Revision and discussion of important questions | | | |
| 62. | Module 4 Cash 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 | E resources | |
| 65. | Preparation of Cash Flow Statement | Practical Problems | E resources | |
| 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 | | |

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| 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

| | MODULE | Topic of assignment |
|---|---------|-------------------------------------|
| 1 | 18/2/19 | Preparation of fund flow statement |
| 2 | 17/2/19 | 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.

COURSE PLAN

| | | | |
|--------------------------|--------------------------------------|-----------|----|
| PROGRAMME | BCOM. TRAVEL AND TOURISM (S/F) | SEMESTER | 6 |
| COURSE CODE AND TITLE | HOSPITALITY MANAGEMENT 15U60PCTT4 | CREDIT | 3 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | DR.RADHIKA.P.C | | |

COURSE OBJECTIVES

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|--|
| Understand the evolution and growth of the Hospitality industry. |
| Analyse the organization structure and functions of departments in a Hotel |
| Explain the role of accommodation in tourism and the types of accommodation. |
| Analyse the Managerial issues in hospitality industry |
| Explain the domestic and international hotel chains in India |
| Analyse the importance of training in the hotel industry. |
| Check the emerging trends in hospitality management and the role of Government in development of the hotel industry. |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|-----------------|--|--------------------------|-----------------|---------|
| MODULE I | | | | |
| 1 | Introduction to hospitality management. | Lecturing and discussion | | |
| 2 | -Do- | PPT/Lecture | | |
| 3 | Concept of hospitality- meaning definition | PPT/Lecture | | |
| 4 | Nature of hospitality | PPT/Lecture | e-resource | |
| 5 | Objectives of hospitality | PPT/Lecture | | |
| 6 | hospitality in the cultural settings of India- | PPT/Lecture | e--resource | |

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|-------------------|--|----------------------|-------------|--|
| 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 | | |
| MODULE II | | | | |
| 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 | e-resources | |
| 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 | Video | |
| 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 | | | |
| MODULE III | | | | |

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|----|--|-----------------|----------------------------|--|
| 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 | | |
| 35 | Two star & one star hotels | Lecture | | |
| 36 | heritage hotels and types | PPT/Lecture | e-resource & video | |
| 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 | Group discussion | |
| 44 | Promotion of hotel accommodation - | PPT/Lecture | KERALA TOURISM PROMO video | |
| 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 | | |

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|------------------|--|-------------|--------------------------------------|--|
| 49 | -Revision- | PPT/Lecture | | |
| 50 | -Revision- | PPT/Lecture | | |
| MODULE IV | | | | |
| 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 | video(promo Kerala & Indian tourism) | |
| 58 | Taj Group of Hotels | PPT/Lecture | video(promo Kerala & Indian tourism) | |
| 59 | Asok group of Hotels | PPT/Lecture | | |
| 60 | Advantages of hotel chains | PPT/Lecture | | |
| 61 | -Do- | PPT/Lecture | | |
| 62 | International Chains | PPT/Lecture | Group Discussion | |
| 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 | Group Discussion | |

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|-----------------|---|-------------|--|--|
| 69 | Revision | PPT/Lecture | | |
| 70 | Revision | PPT/Lecture | | |
| MODULE V | | | | |
| 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 | | |
| 80 | MICE Tourism facilities | PPT/Lecture | | |
| 81 | Government and hotel industry - fiscal and non -fiscal incentives - | PPT/Lecture | | |
| 82 | Challenges of hospitality industry in India | PPT/Lecture | | |
| 83 | Revision | PPT/Lecture | | |
| 84 | Revision | PPT/Lecture | | |
| 85 | CIA-II | | | |
| 86 | Revision | | | |
| 87 | Discussion of Previous year question papers | | | |
| 88 | Discussion of Previous year question papers | | | |
| 89 | Question Paper discussion | | | |
| 90 | Revision | | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|--|
| 1 | 7/1/2019 | Types of accommodation with examples |
| 2 | 27/1/2019 | Recent promotional tools used in accommodation industry |

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|--|
| 1 | 3/2/2019 | 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 Publishers Distributors, New Delhi

Web resource references:

- <https://www.youtube.com/watch?v=lx44LxZ1K0w>
- <https://www.keralatourism.org/video-gallery/malabar-promo/1085>
- <https://www.keralatourism.org/video-gallery/kumarakom-houseboat/747>