



Established by Govt. of Arunachal Pradesh vide Act 9 of 2012, the Arunachal University of Studies Act, 2012 Recognized as per u/s 2(f) of University Grants Commission Act, 1956
NH-52, Namsai, Arunachal Pradesh -792103

FIRST SEMESTER - MASTER OF BUSINESS ADMINISTRATION (HOSPITALITY MANAGEMENT)

First Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Principles of Tourism and Hotel Management	4	100
2	Business Ethics	4	100
3	Financial Accounting for Tourism and Hotel Business	4	100
4	Computer Application in Management	4	100
5	Front Office Management	4	100
6	Food Production	4	100
Total		24	

Subject Name: PRINCIPLES OF TOURISM AND HOTEL MANAGEMENT

Unit 1: Basic Concepts :

Concept of Management, Functions, Skills of a Manager, Process of Management, Context of Tourism and hospitality for application of management principles, Development of management (Scientific Management- Taylor, Modern Approach- Fayol, Human Relations Approach - Mayo). Definition of Tourism, Tourists – Components of Tourism- Nature and Importance of Tourism – Motivations for Travel – Types of Tourism.

Unit 2: Evolution of Tourism :

Roman Period – Development of Tourist Destinations – Age of Renaissance- Concept of Holiday – Paid Holiday - Industrial Revolution – Post World War-II Scenario - Structure of Present day Tourism. Concept of Organising Tourism - United Nation World Tourism Organisation (UNWTO) – Role of Private sector in Tourism - Tourism Organisations in India – National Organisation (India Tourism Development Corporation (ITDC)) – Regional Organisations – (Tamilnadu-TTDC, Kerala-KTDC)

Unit 3: Tourism in India :

India as a Destination (North & South India) - Development of Tourism in India – Formation of Ministry of Tourism – Department of Tourism (Government of India)

Unit 4: Tourism Promotions :

Tourism Product – Tourism Market-Tourist Information materials (Pamphlets, Brochures) - Advertisements - Public Relations – Publicity – Event Management. Planning: Concept, Process, Type, Importance; Need of planning in tourism and hospitality, Decision making: types

of Decision, Process of decision making, Models & Issues. Principles of Organisation: structure & Types of Organisation; Departmentation, Decentralisation, Delegation, Span of management. Line & Staff Organisation, Matrix Organisation. Organization structures in tourism and hospitality business

UNIT – 5 :

Coordination and Controlling: Principle of Coordination –Process of Coordination, Control – Tools and Techniques, -MBO, Application of Coordination in Tourism and Hospitality, Contemporary Issues: -Recent Trends and Challenges, -Role of Managers in Changing environment of tourism and hospitality, -Contemporary Organisational Structure Trends in Management, Challenges in today's global environment and competitiveness.

References :

1. Essentials of Management – Koontz, O'Donnel & Weihrich (Tata Mc.Graw)
2. Management – Robbins & Coulter (Pearson)
3. Principles of Management – Stoner & Freeman
4. Principles of Management – Chandra Bose (PHI)
5. Bhatia.A.K, Tourism Development-Principles and Practices, Sterling Publishers, New Delhi, 1982.
6. Chris Cooper (et.al), Tourism-Principles and Practice, Pitman Publishing, London, 1993.
7. Mathieson.A., and Wall.G., Tourism: Economic, Physical and Social Impacts, Longman, Harlow,1982
8. Menon.K.M, Tourism Management in India, Print well Publishers, Jaipur, 1999.
9. Mukesh Ranga,Devesh Nigam (Ed), New Approaches In Tourism Management, Abhijeet Publications, Delhi, 2003.
10. Percy.K.Singh, Fifty Years of Indian Tourism, Kanishka Publishers, New Delhi, 1998.

Subject Name: BUSINESS ETHICS

Unit 1: BUSINESS ETHICS

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics-Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

Unit 2: PERSONAL ETHICS

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

Unit 3: ETHICS IN MANAGEMENT

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

Unit 5: CORPORATE GOVERNANCE

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

SKILL DEVELOPMENT

1. State the arguments for and against business ethics
2. Make a list of unethical aspects of finance in any organization
3. List out ethical problems faced by managers
4. List out issues involved in Corporate Governance.
5. List out unethical aspects of Advertising

BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholanath Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, Karunakara Readdy: Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles, Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.

Subject Name: FINANCIAL ACCOUNTING FOR TOURISM AND HOTEL BUSINESS

UNIT – 1 :

Financial Accounting-concept, importance and scope, accounting principles, journal, ledger, trial balance, depreciation (straight line and diminishing balance methods), preparation of final accounts with adjustments. Analysis and interpretation of financial statements- meaning, importance and techniques, ratio analysis, fund flow analysis, cash flow analysis (AS-3)

UNIT – 2 :

Cost accounting-meaning, importance, methods, techniques, classification of costs and cost sheet; inventory valuation; an elementary knowledge of activity based costing. Operating Costing: Transport Costing; objectives, Module of cost, log book, cost sheet, computation of cost per kilometer, utilization ratio and ratio statement. Hotel and Canteen Costing; Canteen cost statement, calculation of room rent per day. Practical questions

UNIT – 3 :

Management accounting concept, need, importance and scope, Budgetary control, meaning, need, objectives, essentials of budgeting, different types of budgets; standard costing and variance analysis (materials, labour); marginal costing and its application in managerial decision making. Preparation and Presentation of final accounts of various business organization, Role of a Manager in Finance department, Functions of Financial department.

Accounting Ratios, Definitions, advantages and Limitations, Preparation of Ratios and Simple workouts - Fund flow and cash flow Analysis: Meaning, Objectives and uses of Fund flow analysis, Preparation of Fund flow statement, Distinction between Fund flow and Cash flow statement

UNIT – 4 :

Types of Business organization: Sole proprietorship, Partnership, Joint stock Companies, Co-operative societies- formation and Registration of companies.

UNIT – 5 :

Budgeting & Internal Control: Definition, Types of Budgets, Budgeting and Budgetary control, Uses and Limitations. Capital Budgeting, uses, Techniques and Calculations. Meaning and Advantages, Factors to be borne in mind while developing Internal check procedure, Developing internal check and control for Material purchasing, receiving, Storing, Issuing. Developing I/c for Various Profit centers.

Reference:

- Singhal A.K. and Ghosh Roy. H.J. **Accounting for Managers**, JBC Publishers and Distributors, New Delhi.
- Pandey, I.M. **Management Accounting**, Vikas Publishing House, New Delhi.
- Horngren, Sundem and Stratton, **Introduction to Management Accounting**, Pearson Education, New Delhi.
- Anthony R.N. and Reece J.S. **Management Accounting Principles**. Homewood, Illinois, Richard D.Irwin, 1995.
- Hansen & Mowen, **Cost Management**, Thomson Learning
- **General Accounting For Hotel Management** – B.S.Raman, United Publishers, Mangalore.
- **Basic Accountancy** – A.Gupta – Sultan Chand & Co.Publishers, New Delhi.

Subject Name: COMPUTER APPLICATION IN MANAGEMENT

Unit- I -Fundamentals of Computers:

1. **Data, Information and EDP:** Data, Information Need and Concept of Data and Information; Levels of Information from Data: Data Processing; Electronic Data Processing; Electronic Machines;
2. **Numbers Systems and Codes:** Different Numbers Systems- Binary, Octal, Decimal, Hexagonal, and their Conversion from Used in Computers; BCD, EBCDIC, ASCII, Gray and Conversions.
3. **Computer Arithmetic and Gates:** Binary Arithmetic, Complements, Addition and Subtraction; Conversion from One System to Another; Logic Gates, Their Truth Table and Application Minimization, and K-Maps.
4. **Computer Processing Systems:** Definition of Computer, Hardware/ Software Concepts; Generation of Computers; Types of Computers; Elements of Digital Computer, CPU and its Functions; Various Computer Systems.
5. **I/O Devices:** Basics Concepts of I/O Devices; Various Input Devices-KeyBoard, Mouse; MICR, OCR, Microphones.
6. **Various Output Devices:** VDU, Printer, Plotter, Spooling, LS.

7. **Storage Devices:** Primary and Secondary Memory; Types of Memories; Memory Capacity and its Enhancement; Memory Devices and Their Comparisons; Auxiliary Storage, Type of Disks (Magnetic and Optical); Various Devices and Their Comparison.
8. **System Software:** Role of Software, Different System Software: O.S., Utilities, Element of O.S.- its Types and Variations; DOS and Windows.
9. **Computer and Networks:** Need of Communication; Data Transmission; Baud; Bandwidth; Communication Channel; Multiplex, Basic Network Concepts; O.S.I. Model; Types of Topologies; LAN, WAN; Client Server Concept.

Unit-II: Computer Based Business Application:

1. **Word Processing:** Meaning and Role of Word Processing in Creating of Documents, Editing, Formatting and Printing Documents, Using Tools Such as Spelling Check, Thesaurus, etc. in Word Processors (MS-Word);
2. **Electronic Spreadsheet:** Structure of Spreadsheet and its Applications to Accounting, Finance and Marketing Functions of Business, Creating a Dynamic/Sensitive Worksheet, Concept of Absolute and Relative Cell Reference; Using Built-in Functions, Goal Seeking and Solver Tools; Using Graphics and Formatting of Worksheet; Sharing Data With Other Desktop Applications; Strategies of Creating Error-Free Worksheet (MS-Excel, Lotus 123).
3. Practical Knowledge of Wings Accounting (Software), Tally etc.
4. **Programming under a DBMS Environment: The Concept of Database Management Systems:** Data Fields, Records and Files, Sorting and Indexing Data; Understanding Programming Environment in DBMS; Developing Menu Driven Applications Query Language (MS-Access).

Unit-III: Electronic Data Interchange (EDI):

Introduction to EDI; EDI Standards; Financial EDI (FEDI); FEDI for International Trade Transactions; Applications of EDI; Advantages of EDI; Future of EDI.

Unit-IV: The Internet and its Basic Concepts:

Internet-Concept, History, Development in India; Technological Foundation of Internet; Distributed Computing; Client-Server Computing; Internet Protocol Suite; Application of Distributed Computing; Client-Server Computing; Internet Protocol Suite in the Internet Environment; Domain Name System (DNS); Domain Name Service (DNS); Generic Top-Level Domain (gTLD); Country Code Top-Level (ccTLD);- India; Allocation of Second-Level Domain; IP Addresses; Internet Protocol; Applications of Internet in Business, Education, Government, etc.

Unit- V: Information System Audit:

Basic Idea of Information Audit; Difference with the Traditional Concepts of Audit; Conduct and Applications of IS Audit in Internet Environment.

Subject Name: FRONT OFFICE MANAGEMENT

Unit – 1 :

Front Office Accounting: Types of Accounts, Vouchers, Folios, Ledger; Front Office Accounting Cycle: Creation of Accounts, Maintenance of Accounts, Settlement of Accounts.

Unit – 2 :

Check out and Settlement: Departure Procedure(Manual & Automated), Mode of Settlement of Bill, Potential Check-out Problems and Solutions like Late Check-outs, Long Queues at the Cashier, proper Posting of Charges.

Unit – 3 :

Night Auditing: Night Audit, Night Auditor-Duties and Responsibilities, Night Audit Process-Establishing the End of the day, completing Outstanding postings and Verifying Transactions, Reconciling Transactions, Verifying No-shows, Preparing Reports, Updating the System.

Unit – 4 :

Revenue Management: Concept of Revenue Management, Measuring Yield, Elements of Revenue Management, Forecasting, Yield Management Prospects.

Unit – 5 :

Planning and Evaluating Operation: Management Functions-Planning, Organising, Coordinating, Staffing, Leading, Controlling, Evaluating. Establishing Room Rates: Market Condition Approach, Rule-of-thumb Approach, and Hubert's Formula Approach. Forecasting Room Availability: Forecasting Data, Forecast Formula, Sample Forecast Forms. Evaluating Front Office Operations: Daily Operations Report, Occupancy Ratios, Rooms Revenue Analysis, Hotel Income statement, Rooms Division Income Statement, Rooms Division Budget Reports, operating Ratios, Ratio Standards.

Reference:

- **Hotel Front Office Training Manual** – Sudhir Andrews, Tata Mc Graw Hill Publishers, New Delhi.
- **Hotel Front Office-Operations And Management** – Jatashankar R.Tewari, Oxford University Press, New Delhi.
- **Front Office Management** – S. K. Bhatnagar, Frank Brothers & Co.Ltd, Daryaganj, New Delhi.
- **Front Office Operations** – Colin Dix & Chris Baird, Pearson Education, Noida.
- **Professional Front Office Management** – Robert H.Woods, Jack D.Ninemeier, David K.Hayes, Michele A.Austin, Pearson Education, **Noida**.

Subject Name: FOOD PRODUCTION

UNIT- 1 :

Functions and importance of Garde-manger - Equipments and tools connected to Garde-manger department - Different sections-pantry, salads, sandwiches, and their working. Cold food preparations and presentation-hors d'oeuvres, aspic, chaud froid-salads and salad dressing - Cold cuts-pates, Terrines, Mousse, Galantine, Balantine, Salami and sausages, forcemeat - Buffet presentation menu and types of food.

UNIT – 2 :

International cooking-Different nations and their popular dishes - Study on the following cuisines with importance given to choice of ingredients. Menu, specific methods of cooking and accompaniments, types of equipments methods of presentation. French-Sauces and garnishes - Italian-Pasta and varieties - Mexican and Spanish - Chinese-regions and variations.

UNIT – 3 :

Planning of food festivals of the above cuisines considering geographical and historical importance, traditional dishes, creating ambience. Buffet Menu- Breakfast, Lunch, High Tea & Dinner - Menu Engineering and design

UNIT – 4 :

Kitchen Supervision-Supervising function, Technical function, Administrative function. Elements of supervision in kitchen-forecasting and planning, organizing, commanding, coordinating. Responsibilities of supervisor, kitchen staffing patterns-different ways to suit requirements of the organization.

UNIT – 5 :

Standards of hygiene in food production.- Safety in kitchen-causes of accidents, structural inadequacy, improper equipment placement, improper working habits, behaviour of people - Quality Control-Improper maintenance and storage, procedures adopted to monitor guest satisfaction -Menu Planning on HACCP grounds-The relation between potentially hazardous food and food borne illness- Potentially hazardous foods.

UNIT - 6 :

Basics of menu engineering - Guéridon Service - Special Equipment's used - Care & Maintenance of equipment - Taking order for Guéridon Service - General points to be remembered while serving from a Guéridon - Sequence of service - The Guéridon (lay out diagram) – An introduction to carving - Explanation of a few dishes involving work on the Guéridon (Crepe Suzette. Steak Diane)

UNIT – 9 :

Classical Indian National Cookery and modern development study of main parts of Indian staple foods + Indian spices, Indian Pastry and Confectionery

UNIT – 10 :

Quantity Food Production – Introduction to Industrial and Institutional Catering, Staff Organization Kitchen Lay-Out, preparation , Cooking, Processing, holding and storage problems and adjustments.

Specific equipment used in Quantity Food- including food transportation equipment.

Adapting Recipes- Standardizing, Cooking Times . Indenting and Costing.

Mass Purchasing- Convenience products. Meat & Fish markets. Butchery Study of carcasses.

UNIT – 11 :

Principles of Menu Planning : Study of menus for various types of quantity food outlets (Industrial, institutional & fast food services) using continental & Indian dishes in parallel with nutrition Programme

UNIT – 12 :

Pastry & Bakery- Ice cream and sorbets. Frozen desserts Bakeshop production – faults in making rolled in dough, cake formulas & cake making Icings-sugar and chocolate basic work

Reference:

- Modern Cookery For Teaching And Trade –Voll And II, Thangam E. Philip – Orient Black swan Publishers, Kolkatta.
- Theory Of Cookery- Krishna Arora, Frank Brothers & Company, New Delhi
- Theory of Catering – Kinton And Ceserani, Elbs Publications, New Delhi.
- International Cooking – Patricia A.Heyman, Pearson Education, Noida.
- Oxford Book of Production – P. S. Bali