

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com

Title of the Course: Basic Accounting Skills						OE-CM01T		
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
	OE-CM01T	02	00	02	30	15	35	50

Learning Objectives:

The course aims to help students to acquire the basic knowledge of Accounting required for Hospitality Management. It would also prepare them to understand and utilize this knowledge for the day-to-day operations of the organization.

Course Outcomes (Cos) –

After learning this course students will be able to -

1. Introduction to basic concepts of Accounting.
2. Application of Accounting principles in Hotel Accounting.
3. Introduction to Accounting Books used for recording business transaction.
4. Determine Financial Results and Financial Position of the business.

Detailed Syllabus:

UNIT I – Introduction to Accounting 05

- 1.1 Terms and Terminologies used in Accounting
- 1.2 Definition, Objectives and Importance of Hotel Accounting

UNIT II – Double Entry System of Book – keeping 05

- 2.1 Nature, Advantages and Principles
- 2.2 Classification of Accounts
- 2.3. Golden Rules of Debit and Credit

UNIT III – Journal **05**

3.1. Meaning, Advantages of Journal and Practical problems on Simple Journal Entries

UNIT IV – Trial Balance and Special Functions Book **06**

4.1. Definition, Need and Types of Trial Balance and Practical problems on Trial Balance

4.2. Meaning, Advantages and Practical problems on Special Function Book

UNIT V- Final Accounts of Small Hotels and Restaurants **08**

5.1. Need for preparation of Final Accounts

5.2. Practical problems on Trading Account, Profit and Loss Account and Balance sheet with following Adjustments: Closing Stock and Staff Meals

UNIT VI - Guest Billing **06**

6.1. Meaning and Format of Guest Weekly Bill

6.2. Practical Problems on Guest Weekly Bill

Assignments – (Any two)

- Classification of Accounts
- Practical problems on Journal
- Practical problems on Special Function Book
- Practical problems on Trial Balance
- Practical problems on Trading account, Profit and Loss account and Balance sheet
- Practical problems on Guest Weekly Bill

Suggested Readings/Material:

- Managerial Accounting in the Hospitality Industry – Vol. II, H. peter, J. Harris and P.A. Hazzard, Stanley Thornes Publishers Ltd. Gloucestershire.
- Hotel Accounting and financial Control, Ozi D’Cunha, Gleson, Dickey Enterprises, Kandiwali, Mumbai.
- Accounting in the Hotel and Catering Industry, R. Kotas, International Textbook Company Ltd.
- Hotel Management, Dr. Jagmohan Negi, First edition, Himalaya Publishing House, Mumbai.

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Syllabus
B. Com

Title of the Course: Principles of Management								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
	OE-CM02T	02	00	02	60	15	35	50

Learning Objectives:

To make the students understand the concepts of management and its practical application in the hospitality industry.

Course Outcomes (Cos) –

1. Understand the Principles of Management & thoughts
2. Use the principles of planning & organizing
3. Know leadership and motivation theories
4. Make effective communication and improve coordination
5. Use the principles of control efficiently.

Detailed Syllabus:

UNIT I – Introduction 06

- 1.1 Management defined
- 1.2 Levels of management
- 1.3 Managerial skills
- 1.4 Managerial role
- 1.5 External & Internal factors that affect management

UNIT II – Management thought: A journey since inception 06

- 2.1 F.W. Taylor's Scientific Management Theory
- 2.2 Henry Fayol's Management Theory

2.3 Modern Day Management theory in brief

UNIT III – Planning **10**

3.1 Definition

3.2 Nature & Importance of Planning, advantages & disadvantages

3.3 Types of plans – objectives, strategies, policies, procedures, methods, rules, programs & budgets

3.4 Steps in planning

UNIT IV – Organizing & Staffing **06**

4.1 Definition

4.2 Nature & importance of organizing

4.3 Principles of organizing

4.4 Types- Formal & Informal, Centralized / Decentralized, Line & Staff

4.5 Delegation and Departmentalization 4.6 Authority & Responsibility, Span of control

4.6 Staffing- Definition and process

UNIT V- Leadership **06**

5.1 Definition

5.2 Different styles of leadership

5.3 Role & Characteristics of a leader

5.4 Leadership Theories & Managerial Grid

UNIT VI - Motivation **06**

6.1 Definition 6.3 Nature & Importance

6.2 Benefits of motivated staff

6.3 Theories of Motivation –
Maslow's theory of need hierarchy
McGregor's theory 'X' and theory 'Y'
Herzberg's two factor theory

UNIT VII - Coordination **05**

8.1 Definition

8.2 Need for Coordination among different departments of a hotel

UNIT VIII – Controlling **05**

9.1 Definition

9.2 Process of controlling

9.3 Importance and Areas of control

Assignments – (Any two)

- Classification of Accounts
- Practical problems on Journal
- Practical problems on Special Function Book

- Practical problems on Trial Balance
- Practical problems on Trading account, Profit and Loss account and Balance sheet
- Practical problems on Guest Weekly Bill

Suggested Readings/Material:

- Management – Stoner & Freeman
- Essentials of Management – Koontz & O'Donnel
- Management Tasks – Peter Drucker
- Management Process – Davar
- Management Today Principles and Practice-Gene Burton, Manab Thakur
- Principles of Management-P.C. Shejwalkar, Anjali Ghanekar