

**THE MAHATMA GANDHI UNIVERSITY
UNDERGRADUATE PROGRAMMES (HONOURS)
SYLLABUS**

MGU-UGP (Honours)

(2024 Admission Onwards)



Faculty: Tourism and Hospitality Studies

Expert Committee: Tourism

Subject: Hospitality Business Management

**Mahatma Gandhi University
Priyadarshini Hills
Kottayam – 686560, Kerala, India**

Syllabus Index

Name of the Minor: **Hospitality Business Management**

Semester 1

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
MG1DSCHBM100	Fundamentals of Hotel Accounting	DSC B	4	5	3		2	

Semester: 2

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
MG2DSCHBM100	Advanced Hotel Accounting-I	DSC B	4	5	3		2	

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Semester: 3


Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
MG3DSCHBM200	Advanced Hotel Accounting -II	DSC B	4	5	3		2	

Semester: 4

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
MG4DSCHBM200	Advanced Hotel Accounting -II	DSC C	4	5	3		2	

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	Mahatma Gandhi University Kottayam					
Programme						
Course Name	Fundamentals of Hotel Accounting					
Type of Course	DSC B					
Course Code	MG1DSCHBM100					
Course Level	100-199					
Course Summary	To make the students understand the accounting system and practices followed in the hospitality industry. To create an awareness of proper accounting in the industry and its importance and application in day-to-day operations					
Semester	1	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1		75
Pre-requisites, if any	Students should be able to understand the basic concepts in Accounting.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Understand the nature and scope of Accounting.	U	1,2
A	Acquire knowledge of Accounting concepts and conventions.	A	1,3
3	.Able to classify different types of Accounts.	An	5,6
4	Construct Journal and Ledger.	C	3,10
*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Module	Course description	Hrs	CO No.
1	Meaning and Scope of Accounting	9	
1.1	Introduction, Accounting the language of business, Functions of Accounting.	3	1
1.2	Objectives and advantages of accounting.	3	1
1.3	Limitations and branches of accounting	2	1
1.4	Basic terms in accounting	1	1
2	Accounting Principles	23	
2.1	Introduction, Common characteristics of Accounting Principles & Accounting Equation	5	2
2.2	Accounting concepts.	5	2
2.3	Accounting Conventions	5	2
2.4	GAAP-Meaning, Advantages and Limitations	8	2
3	Double Entry Systems	13	
3.1	Meaning and Advantages of double entry system	5	3
3.2	Classification of Accounts & Rules of Debit and Credit	5	3
3.3	Difference between cash basis and accrual basis of accounting.	3	3
4	Journal & Ledger (Practical)	30	
4.1	Definition, Format, Advantages and Limitations of Journal. Opening and Compound journal entry.	5	4
4.2	Ledger – meaning, advantages, Posting and Balancing.	8	4
4.3	Relationship between journal and ledger.	2	4
4.4	Practical Problems	15	4
5	Teachers Specific Content		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) <ul style="list-style-type: none">• Role play,• Critical thinking,• Teamwork, and• Leadership skills.
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Assessment Types	A. Continuous Comprehensive Assessment (CCA) - Theory	
	CRITERIA	MARKS DISTRIBUTION
	Internal Test	
	Assignment	
	Total	25
	Practical CCA- 15 Marks	
	PRACTICAL ASSESSMENT CCA	MARKS DISTRIBUTION
	Practical Task	
	Practical Record Preparation	
	Viva Voce	
Grooming		
Total	15	



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B. End Semester Evaluation (ESE) - Theory**Written Test- 50 Marks – 1.5 Hours Examination**

Descriptive Type	Word Limit	No of question to be answered	Marks
Short Answer	50 Words	10 out of 15	10*2= 20
Short Essays	200 Words	4 out of 6	4*5 = 20
Essays	350 Words	1 out of 3	1*10 = 10
TOTAL			50

Practical ESE- 35 Marks – 1.5 Hour Examination


PRACTICAL ASSESSMENT ESE	MARKS DISTRIBUTION
Practical Task	14
Practical Record Preparation	8
Viva Voce	8
Grooming	5
Total	35

References

S.N Maheswari -Advanced Hotel Accountancy

Financial Accounting : M B Shukla, Hariom Gupta

Financial Accounting - Jain S.P., Narang K.L.**Financial Accounting** –Dr. A.K Singhal & Prof. H.J Ghosh Roy**Financial Accounting** – S.KR Paul & Chandrani Paul

	Mahatma Gandhi University Kottayam					
Programme						
Course Name	Advanced Hotel Accounting-I					
Type of Course	DSC B					
Course Code	MG2DSCHBM100					
Course Level	100-199					
Course Summary	To make the students understand the accounting system and practices followed in the hospitality industry. To create an awareness of proper accounting in the industry and its importance and application in day-to-day operations					
Semester	II			4	Total Hours	
Course Details	Learning Approach	Lecture	Tutorial	Practical		Others
		3		1		75
Pre-requisites, if any	Students should be able to understand the basic concepts in Accounting.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understand the meaning and preparation of various subsidiary books.	U	1
2	Able to Construct Trial balance and check its arithmetical accuracy.	A	2
3	Able to prepare Bank Reconciliation Statement and distinguish capital and revenue transactions.	An	1,10
4	Decide the financial position of the business concern.	E	10

***Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT

Module	Course description	Hrs	CO No.
1	Sub – Division of Journal	20	
1.1	Meaning , Advantages & Types	4	1
1.2	Subsidiary books-I (Special purpose books)	6	1
1.3	Subsidiary books -II (Cash book)	7	1
1.4	Subsidiary books -III (Petty cash book)	3	1
2	Trial Balance	16	
2.1	Meaning and Objectives, Advantages and Features of Trial Balance.	2	2
2.2	Errors which are not disclosed by a Trial Balance	3	2
2.3	Preparation of Trial Balance	9	2
2.4	Practical Problems	2	2
3	Bank Reconciliation Statement	9	
3.1	Meaning, Importance, Causes of disagreement and Preparation of BRS.	3	3
3.2	Capital and Revenue Transactions:- Introduction, Capital expenditure ,Revenue Expenditure & Deferred Revenue Expenditure.	2	3
3.3	Differences between Capital, Revenue and Deferred Revenue expenditures.	2	3
3.4	Depreciation:- Meaning, Objectives ,Characteristics and Causes.	2	3
4	Final Accounts of Trading Concern(Practicals)	30	
4.1	Introduction, Trading Account-Meaning & Preparation of Trading Account.	5	2,4
4.2	Profit & Loss Account-Meaning & Preparation of P & L Account.	5	2,4
4.3	Balance Sheet – Meaning, Functions & Limitations of Balance Sheet, Classification of Assets & Liabilities	8	2,4
4.4	Profit and Loss A/c Vs Balance Sheet and Preparation of Final Account without adjustments.	12	2,4

5	Teachers Specific Content		
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Teaching and Learning Approach	Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Role play, • Critical thinking, • Teamwork, and • Leadership skills.
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	Practical Record Preparation		
	Viva Voce		
Grooming			
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MGL

SYLLABUS

	Mahatma Gandhi University Kottayam					
Programme						
Course Name	Advanced Hotel Accounting-II					
Type of Course	DSC B					
Course Code	MG3DSCHBM200					
Course Level	200-299					
Course Summary	To make the students understand the accounting system and practices followed in the hospitality industry. To create an awareness of proper accounting in the industry and its importance and application in day-to-day operations					
Semester	III	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	
Pre-requisites, if any	Students should be able to understand the basic concepts in Accounting.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understand the basics and Principles of Hotel Accounting and Departmental Accounting.	U	1,2
2	Get a knowledge of Uniform System of Accounts for hotels.	A	1,3
3	Able to differentiate between internal audit and internal control in an organisation.	An	5,6
4	Analyse the Occupancy ratios and find out the value of inventory.	E	8,9

***Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT

Module	Course description	Hrs	CO No.
1	Hotel Accounting	13	
1.1	Meaning , Functions & Significance	2	1
1.2	Classification of hotel departments- Revenue and Non-revenue producing departments.	2	1
1.3	Departmental Accounting-meaning, objectives and advantages.	2	1
1.4	Allocation and apportionment of expenses Basis of allocation, Advantages and drawbacks of allocation, Practical problems	7	1
2	Uniform system of Accounts for Hotels	23	
2.1	Introduction to Uniform System of accounts Advantages and Limitations	2	2
2.2	Income statement under Uniform System	7	2
2.3	Balance Sheet under Uniform System	8	2
2.4	Departmental Income Statement & Expense Statements(Rooms and Food & Beverage).	6	2
3	Internal Audit and Internal Control	9	
3.1	An introduction to Internal and Statutory Audit.	2	3
3.2	Distinction between Internal Audit and Statutory Audit.	1	3
3.3	Definition and objectives of internal control	3	3
3.4	Features of Internal Control	3	3
4	Occupancy Ratios and Inventory(Practicals)	30	
4.1	Occupancy – meaning, Room Occupancy Percentage & Bed Occupancy Percentage.	7	4

4.2	Average Room Rate and Average Rate per Guest.	7	4
4.3	Inventory – Meaning, objectives and Methods of inventory valuation.	7	4
4.4	Practical Problems	9	4

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Role play, • Critical thinking, • Teamwork, and • Leadership skills.
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- Hotel Front Office Operations & Management -Gata Shankar Tiwari

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	Mahatma Gandhi University Kottayam					
Programme						
Course Name	Advanced Hotel Accounting-II					
Type of Course	DSC C					
Course Code	MG4DSCHBM200					
Course Level	200-299					
Course Summary	To make the students understand the accounting system and practices followed in the hospitality industry. To create an awareness of proper accounting in the industry and its importance and application in day-to-day operations					
Semester	IV	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	
Pre-requisites, if any	Students should be able to understand the basic concepts in Accounting.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understand the basics and Principles of Hotel Accounting and Departmental Accounting.	U	1,2
2	Get a knowledge of Uniform System of Accounts for hotels.	A	1,3
3	Able to differentiate between internal audit and internal control in an organisation.	An	5,6
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3.1	An introduction to Internal and Statutory Audit.	2	3
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