



MAHATMA GANDHI UNIVERSITY, KERALA

Abstract

Hospitality Business Management (Minor) - Fourth Semester - Substitution of course and approval of the syllabus for the same - Approved - Orders issued.

ACA 16

No. 10999/ACA 16/2025/MGU

Priyadarsini Hills, Dated: 21.11.2025

Read:- 1. U.O. No. 5797/ACA16/2024/MGU, dated. 27.06.2024.

2. Minutes of the meeting of the Expert Committee on Hotel Management & Culinary Arts (UG), dated 10.10.2025.
3. Item No. 29/106763/ACA 16-2/2025 of the minutes of the meeting of the Standing Committee of the Academic Council held on 11.11.2025
4. Orders of the Vice Chancellor under Section 10(17), Chapter III of the Mahatma Gandhi University Act 1985, dated. 15.11.2025.

ORDER

The syllabi of various Honours Under Graduate Programmes coming under the MGU-UGP (Honours) Regulations, 2024, have been approved vide paper read as (1) above and published on the website of the University.

The Expert Committee on Hotel Management & Culinary Arts (UG), discussed the need to substitute the course **MG4DSCHBM200: Advanced Hotel Accounting -II** with **MG4DSCHBM200: Advanced Hotel Accounting -III**, in the **Fourth semester** syllabus of Hospitality Business Management (Minor) and has submitted recommendations, vide paper read as (2) above. **(Recommendations are attached as Annexure.)**

These recommendations were placed before the Standing Committee of the Academic Council, which endorsed the same for approval, vide paper read as (3) above.

Considering the urgency of the matter, sanction has been accorded by the Vice Chancellor, in exercise of the powers of the Academic Council vested upon him under Section 10(17), Chapter III of the Mahatma Gandhi University Act 1985, vide paper read as (4) above, to approve the aforementioned recommendations.

Orders are issued accordingly.

SUDHA MENON J

ASSISTANT REGISTRAR III
(ACADEMIC)
For REGISTRAR

Copy To

1. PS to VC
2. PA to Registrar/CE
3. Convenor, Expert Committee, Hotel Management & Culinary Arts (UG)
4. JR 2 (Admin)/ DR 2, AR 3 (Academic)
5. JR/DR/AR (Exam)
6. Tabulation/Academic Sections concerned
7. IT Cell 3 / OQPM - 1 Sections
8. AC C 1/ AC C 2 Sections
9. Action Taken Report
10. P.R.O. /IQAC /Records Sections.
11. Stock File/File Copy

File No: 106763/ACA16-2/2025/ACA 16

Forwarded / By Order

Section Officer

	Mahatma Gandhi University Kottayam
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Programme							
Course Name	Advanced Hotel Accounting-III						
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	75
Pre-requisites, if any	Students should be able to understand the basic concepts in Accounting.						

COURSE OUTCOMES (CO)

Syllabus

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understand the meaning of budgeting and sales forecasting.	U	1,2
2	Get knowledge of allocation and apportionment in departmental accounting.	A	1,3
3	Able to explain revenue management and inventory control.	An	5,6
4	Analyse the Break Even Point and Break-Even Chart.	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	Budgeting and Sales Forecasting	13	
1.1	Budget - meaning , characteristics and Types of budget	2	1
1.2	Budgeting-meaning,Budgeting process and guidelines	2	1
1.3	Sales Forecasting-meaning and methods	2	1
1.4	Budgetary control-meaning,objectives,advantages and disadvantages.	7	1
2	Departmental Accounting	9	
2.1	Meaning,objectives and advantages.	3	2
2.2	Allocation-meaning,basis of allocation,benefits and limitations of allocation.	2	2
2.3	Apportionment of expenses,Practical Problems	3	2
2.4	Hotel Accounting-meaning,functions and significance.	1	2
3	Revenue Management & Inventory control	23	
3.1	Revenue management-Meaning (Honours)	2	3
3.2	Techniques and strategies of revenue management	6	3
3.3	Inventory control-meaning,objectives and methods	7	3
3.4	Comparison between physical and perpetual inventory.	8	3
4	Break Even Analysis (Practical)	30	
4.1	Break-Even Point-meaning and calculation	10	4
4.2	Break even Chart	10	4

4.3	Benefits and Limitations of Break Even Analysis	10	4
5	Teacher Specific Content		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) • Role play, • Critical thinking, • Teamwork, and • Leadership skills.																				
	A.Continuous Comprehensive Assessment (CCA) Theory:25 Marks <table border="1"> <thead> <tr> <th>CRITERIA</th><th>MARKS DISTRIBUTION</th></tr> </thead> <tbody> <tr> <td>Internal Test</td><td>15</td></tr> <tr> <td>Assignment</td><td>10</td></tr> <tr> <td></td><td></td></tr> </tbody> </table> Practicals:15 Marks <table border="1"> <thead> <tr> <th>PRACTICAL ASSESSMENT CCA</th><th>MARKS DISTRIBUTION</th></tr> </thead> <tbody> <tr> <td>Practical Task</td><td>5</td></tr> <tr> <td>Written Test</td><td>2</td></tr> <tr> <td>Practical Record Preparation</td><td>3</td></tr> <tr> <td>Viva Voce</td><td>3</td></tr> <tr> <td>Grooming</td><td>2</td></tr> </tbody> </table>	CRITERIA	MARKS DISTRIBUTION	Internal Test	15	Assignment	10			PRACTICAL ASSESSMENT CCA	MARKS DISTRIBUTION	Practical Task	5	Written Test	2	Practical Record Preparation	3	Viva Voce	3	Grooming	2
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Syllabus

Assessment Types	B. End Semester Evaluation (ESE)		
	Written Test- 50 Marks-1.5Hour Examination		
	Descriptive Type	Word Limit	No:of question to be answered
	Short Answer	50 Words	10 out of 15
	Short Essays	200 Words	4 out of 6
	Essays	350 Words	1 out of 3
	Practical-35 Marks-1.5 Hour Examination		
	PRACTICAL ASSESSMENT ESE		MARKS DISTRIBUTION
	Practical Task		7
	Written Test		7
	Practical Record Preparation		8
	Viva Voce		8
	Grooming		5

References

- Basic Hotel and Restaurant Accounting - Raymond Cote
- Accounting for Hospitality Managers - Raymond Cote

MGU-UGP (HONOURS)

Syllabus