Tribhuvan University
Faculty of Management
Office of the Dean

Course detail and pedagogy of
BHM (Bachelor of Hotel Management) 3rd Semester

4-Year Syllabus
ACC 311: Cost and Management Accountancy

Course Objectives:
The objectives of the course are to provide the students with in-depth knowledge of cost and management accounting tools and techniques in order to enable them to develop arrange and classify cost information of Hospitality Industry required for decision making for maximizing the profit and reducing losses.

Course Description:
This course aims to provide detail knowledge on cost ascertainment, classification, controlling and estimation of cost required for managerial planning and decision making. It covers cost management, income under managerial and absorption costing, cost volume profit analysis, price determination, long term expenditure planning, budgeting and Decision making under different situation.

Course Details
Unit 1: Fundamentals of Cost and Management Accounting

Unit 2: Cost concept, Classification & Estimation
Meaning of cost and costing, Meaning of Menu costing, Meaning of Accommodations costing, Classification of costs, Segregation and Estimation: High Low Method, Least square method, Flexible Budget.

Unit 3: Cost Volume Profit Analysis
Introduction and important of cost volume profit analysis, Assumption of cost volume profit analysis, Contribution margin analysis, Break even analysis: Formula approach, Graphical approach.

Unit 4: Income Recognition
Absorption costing method, Aribale costing method.

Unit 5: Price Determination in the Hospitality Industry
Methods of pricing: Cost plus pricing method, Gross profit or gross margin method, Pricing hotel accommodation, Pricing food and beverage.

Unit 6: Budgeting for Planning and Control
Planning and budgeting, Purpose and functions of budgeting, Sales revenue budget, Production budget. Operating expenses budget, Cash budget.
Unit 7: Capital Investments decision

Unit 8: Decision regarding alternative choices in the Hospitality Industry
Concept of Decision Making, Opportunity cost, sunk cost, Relevant cost and Irrelevant cost, Make or buy decision, Drop or continue decision, Accept or reject order decision, Decision for continue or closure in off season, Leasing Vs Purchase decision.

References:
Lynch & Williamson, Accounting for Management Planning & Control, Tata McGraw Hill Co.
Garrison, R.H. & Noreen, E.W., Managerial Accounting, McGraw-Hill Companies, Inc.
Dangol, R.M. and et.al, Cost and Management Accounting, Taleju Publishing House, Kathmandu
Koirala, M.R. and et.al, Cost and Management Accounting, Buddha Academy Publication House, Kathmandu.
Munankarmi, S.P. and Shrestha, B.P., Cost and Management Accounting, Samjhana Publication House, Kathmandu.
Course Objectives
This course aims to make students understand both the theoretical knowledge and practical skills of food production operations basically oriental cookery in the bulk food production system. This course also imparts the knowledge of garde manger and fast food preparation.

Course Description
This course includes the knowledge and skill of oriental cuisine, bulk food production, rechauffe dishes, invalid cookery, fast food preparation, food preservation, breakfast preparation, garde manger and kitchen stewarding.

Course Details

Unit 1: Chinese, Thai and Japanese Cuisine

- **Chinese Cuisine**: Introduction, features, regional cuisine with special dishes, cooking methods, seasoning and flavorings used in Chinese cuisine, equipment used in Chinese cuisine.
- **Thai Cuisine**: Introduction, features, seasoning and flavorings used in Thai cuisine, equipment used in Thai cuisine, some special dishes.
- **Japanese Cuisine**: Introduction, features, seasoning and flavorings used in Japanese cuisine, equipment used in Japanese cuisine, some special dishes.

Unit 2: Bulk Food Production

Introduction, concept and objective of bulk food production, features of bulk food production and their production Systems.

Unit 3: Breakfast

Introduction, Concept of breakfast, Types of breakfast, Food Items of Continental, English, American, Indian, Nepalese Breakfast Menus.

Unit 4: Garde Manger

Introduction, Functions of garde manger.
- **Cold cuts** (charcuterie): sausage, ham, bacon, pate, and terrine, and galantine, aspic making and curing.
- **Hors d’oeuvre**: introduction, and classification with examples.
- **Appetizers**: Introduction, Types with examples
- **Salad**: Introduction, classification with examples, compositions, some special salads (Ceasar salad, Greek salad, Chefs salad, Florida salad, Nicoise salad, Cob salad, Nib salad), Guidelines of making salads
- **Dressings**: Introduction, functions, oil based, fresh cream based, and mayonnaise based dressings, special dressings (Thousand Island, French, American, Honey Mustard, Ranch)
- **Sandwiches and canapés**: Introduction, classification, guidelines while preparing, base, spreading, fillings, toppings, garnishes and accompaniments of sandwich.
Unit 5: Fast-food Operations

Unit 6: Rechuffle Dishes
Introduction, Guidelines for preparation of rechauffe dishes, Examples of rechauffe dishes

Unit 7: Invalid Cooking
Introduction, Objectives of Invalid cookery, Guidelines for preparation of invalid cooking.

Unit 8: Sweets and Confectionary
Introduction, Types of sweets (Cold, Hot, Frozen), Chocolate works, Cookies, Biscuits, Scones.

Unit 9: Kitchen Stewarding
Introduction, Organization Chart of Kitchen Stewarding, Job Responsibilities of Stewarding Staffs, Types of Dish Washer, Basic operational considerations of dish washer.

Demonstration
Chocolate works
Sandwiches and Canapés
Japanese cuisine

Practical
Chinese 3 menus
Thai 2 menus
Malaysian 1 menu
Fast Foods 1 menu
Breakfast 1 (Buffet)

References:
BHM 313: Food and Beverage Service III

Course Objectives
This course aims to make students able to understand both the theoretical knowledge and practical skills of alcoholic beverage such as spirits, liqueurs, and mixed drinks. This course also imparts the knowledge and skills of bar operations in food and beverage service areas of hotel and catering industry.

Course Description
This course includes the knowledge and skill of alcoholic beverages such as spirits (Whisky, Vodka, Rum, Brandy, Gin, and other spirits) liqueurs, and cordials. This course also covers the bar setup and mixology.

Course Details
Unit 1: Alcoholic Beverages & Proof
Introduction, Methods of preparing alcohol: fermentation, distillation, Distillation process, History and definition of spirits, characteristics of distillations, types of spirits, International understanding and measurement of alcoholic strength, Service of spirits. Proof: Definition, Types of proof, Standard calculation of proof.

Unit 2: Whisky
Introduction, History and manufacturing process, Types, Characteristics of popular whisky, Popular brands.

Unit 3: Vodka
Introduction, Manufacturing process, Types, Popular brands.

Unit 4: Rum
Introduction, History, Manufacturing process, Types, Categories of rums, Popular brands

Unit 5: Brandy
Introduction, Manufacturing process, Types: Cognac, Armanac and other brandies, Categories of brandy, Cognac Vs Armanac, Popular brands.

Unit 6: Gin
Introduction, Manufacturing process, Types, Popular brands.
Unit 7: Tequila & Mezcal

Unit 8: Liqueurs & Eaux - de – Vie

Unit 9: Cordials
Introduction, History, Manufacturing process, Popular brands.

Unit 10: Bar and its Setup
History, Introduction, Types, Planning process, Preliminary consideration, Parts of the bar, Bar equipment, Bar furniture, Bar designing, Bar layout, Bar setup, Bar staging, Bar tasks, Service.

Unit 11: Mixology & Cocktails

Unit 12: Alcoholic Beverage in Nepal
Introduction, History, Beverage tradition in Nepal.

Unit 13: Rules and Regulation
Rules and regulation about alcoholic beverages in Nepal and International context.

Demonstration & Practical
- Cocktails Spirits based – 3 each, and 5 Mocktails.
- Lunch service
References:
Course Objectives
This course aims to make students understand both the theoretical knowledge and practical skill in front office operation basically in reservation and registration of guests in the hotel industry.

Course Description
Introduction to hotel industry (nationally and internationally) and its organization; front office organization, its units, staffing and functions; guest cycle; room reservation and its procedure; guest registration and its procedure; types of rooms, room tariff and key control system; handling different procedures in the department; hotel safety and security; front office terminologies.

Course Details

Unit 1: Introduction to the hospitality industry
Introduction, Definition of hotel, Development of hotel industry (internationally and nationally), International chain associations, Star rating criteria of Nepal, Classification of hotel, Types of hotel, Hotel organization chart, Organizations of hotel - operating/non-operating, revenue/non-revenue producing departments of hotel. Attributes of hospitality professional.

Unit 2: Front office organization
Introduction, Function, Organization chart, Duties and responsibilities of front office staff, Attributes of front office staff, Interdepartmental coordination; Front office terminologies; Communication system (process, method and barriers).

Unit 3: Rooms
Types of rooms, Room symbols, Room history card, Guest history card, Room rate and its types, Discount and allowance, Room key and key control.

Unit 4: The guest cycle
Pre-arrival, arrival, occupancy, departure

Unit 5: Reservation
Introduction, importance and its purpose, Types of reservation, Modes of reservation, Source of reservation, Reservation procedure, Understanding special requirements, Different system of processing reservation, Reservation charts, Cancellation and amendments, Reservation confirmations, regrets and overbooking.

Unit 6: Reception
Preparation for guest arrival, Standard check-in procedure - pre-registration activities; creating the registration record (guests with reservations and walk-in guest), (types of hotel register, guest registration card and its’ importance, C-form); room assignment and determination of room rate; establishing the method of payment; issuing the room key; fulfilling special request (arrival procedure for FITs), Group arrival procedure. Methods of room assignment, Room change process, Self-registration, Express registration.
Unit 7: Other guest related services
Guest relation, Handling guest complaints, Handling VIPs, Handling mail and messages, Telephone handling, Dealing with safe deposit, Up selling, Scanty baggage procedure, Left luggage procedure.

Unit 8: Hotel safety and security
Procedure regarding safety and security.

Unit 9: Departure
Departure procedure for FITs, Group departure procedure, Late check-out, Express check-out, Self check-out.

Practical
Preparing forms and formats used by front office department. Practice in making reservation, registering and departure of the different types of the guest. Practice telephone etiquettes, making wake-up calls and preparing wake-up call chart.

References:
Negi, J. (2013), Hospitality Reception and Front Office Procedures and Systems, New Delhi: S. Chand & Company
Kasavana, M. (2005), Front Office Management, AHLA
BHM 323: Food Science & Nutrition

Course Objectives
The purpose of this course is to provide the students with basic knowledge on nutrients and their role on human health, food sanitation and hygiene, food preservation, and internationally accepted food safety management system.

Course Description
This course presents a thorough and systematic coverage of theoretical and practical aspects of introduction of food, nutrients and nutrition, food microbiology, food contamination and spoilage, food hygiene, food safety and management system.

Course Details
Unit 1: Introduction to Food
LH 5
Introduction: Definition of food, Functions of food: physiological, psychological and social functions, Classification of food groups: cereals, pulses, nuts and oilseeds, vegetables, fruits, milk and milk products, egg, meat and poultry, fats and oil, sugar and confectionary, spices.

Unit 2: Nutrients and Nutrition
LH 10

Unit 3: Food Microbiology
LH 6
Introduction to food microbiology, Important characteristics of bacteria, virus, yeast and molds, usefulness, Factors affecting the growth of the microorganisms in food: water activity, pH, nutrient content, temperature, presence of the oxygen.
Unit 4: Food Contamination and Spoilage

Introduction: Definition of food contamination, primary sources of food contamination, cross contamination and its preventive measures. Causes of food spoilage, growth and activity of microorganisms, chemical reactions, natural enzymes, damage by animal, insects, and rodents. Introduction: Methods of food preservation, pasteurization, canning, refrigeration, freezing, increasing the acidity, drying, using chemical preservatives.

Unit 5: Food Hygiene

Introduction of Food Hygiene: Necessity of personal hygiene, general personal hygiene practices, Cleaning and sanitizing the food contact surfaces: cleaning and sanitizing agents, the methods of dish washing, the three bucket method, the sink method, mechanical dish washing, Food cycle (receiving, storing, preparation and service).

Unit 6: Food Safety Management Systems

Introduction: Definition of food safety, History of Hazard Analysis Critical Control Point (HACCP), HACCP principles, benefits of HACCP implementation in food Industry.

Unit 7: Environmental Hygiene

Introduction, Garbage disposal, kitchen design and sanitation.

Unit 8: Demonstration:

Demonstration of bacteria, yeast and molds under microscope; Examination of sanitary condition of utensils in kitchen; Determination of the effectiveness of different cleaning and sanitizing agents on dish washing; Assessment of personal hygiene of a food handler by cotton swab plating method.

References:
Swaminathan, M. *Advance Textbook on Food and Nutrition*, vol. 1 and 2, The Bangalore Printing and publishing co. Ltd., India
Jay, J.M. *Modern Food Microbiology*: CBS publishers and Distributers
Roday, S. *Food Hygiene and Sanitation*: New Delhi: Tata McGraw, Hill Publishing Company Limited, New Delhi, India