

Tribhuvan University  
**Faculty of Management**  
**Office of the Dean**



Course detail and pedagogy of  
**BHM (Bachelor of Hotel Management) 3<sup>rd</sup> Semester**

**4-Year Syllabus**

# ACC 311: Cost and Management Accountancy

*Credits: 3*  
*Lecture Hours: 48*

## **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 LH 3**

Concept, Meaning and branches of accounting, Limitations of financial accounting, Meaning of Cost accounting and management accounting, Objectives of Cost and management Accounting, Difference between cost and management accounting, Limitations of cost and management accounting.

### **Unit 2: Cost concept, Classification & Estimation LH 6**

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 LH 6**

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 LH 5**

Absorption costing method, Ariable costing method.

### **Unit 5: Price Determination in the Hospitality Industry LH 4**

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 LH 6**

Planning and budgeting, Purpose and functions of budgeting, Sales revenue budget, Production budget. Operating expenses budget, Cash budget.

**Unit 7: Capital Investments decision****LH 8**

Concept, Cash flow and profit and loss account, Steps of capital investment Decision: a. Cash flow Estimation, Net cash outlay (NCO), Cash flows after tax (CFAT), b) Evaluation (Different Methods).

**Unit 8: Decision regarding alternative choices in the Hospitality Industry****LH 10**

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.

Lucy, T., *Cost Accounting*, Tata McGraw Hill Co., New Delhi.

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,

Koirala, Y.R. and et.al, *Cost and Management Accounting*, Ashmita Publication, Kathmandu.

Munankarmi, S.P. and Shrestha, B.P., *Cost and Management Accounting*, Samjhana Publication House, Kathmandu.

# BHM 303: Food Production and Patisserie III

*Credits: 3*

*Lecture Hours: 48*

## 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

**LH 8**

**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

**LH 3**

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

### Unit 3: Breakfast

**LH 2**

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

### Unit 4: Garde Manger

**LH 10**

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 (Cesar 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****LH 2**

Introduction, Characteristic of fast foods, Social and psychological Aspects of fast foods, Financial consideration of fast foods, Marketing consideration of fast foods (5Ps), Catering Considerations of fast foods.

**Unit 6: Rechuffe Dishes****LH 2**

Introduction, Guidelines for preparation of rechauffe dishes, Examples of rechauffe dishes

**Unit 7: Invalid Cooking****LH 2**

Introduction, Objectives of Invalid cookery, Guidelines for preparation of invalid cooking,

**Unit 8: Sweets and Confectionary****LH 6**

Introduction, Types of sweets (Cold, Hot, Frozen), Chocolate works, Cookies, Biscuits, Scones.

**Unit 9: Kitchen Stewarding****LH 4**

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

**Demonstration`****LH 9**

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:**

Foskett, D. & Ceserani, V. *Theory of Catering*. London: Book Power.

Bali, P. V. *Food Production Operations*. New Delhi: Oxford Press Publication.

Bali, P. S. *International Cuisine and Food Production Management*. New Delhi: Oxford Press Publication.

Bali, P. S. *Quantity Food Production Operations*. New Delhi: Oxford Press Publication.

# **BHM 313: Food and Beverage Service III**

*Credits: 3*  
*Lecture Hours: 48*

## **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** **LH 3**  
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** **LH 3**  
Introduction, History and manufacturing process, Types, Characteristics of popular whisky, Popular brands.
- Unit 3: Vodka** **LH 2**  
Introduction, Manufacturing process, Types, Popular brands.
- Unit 4: Rum** **LH 2**  
Introduction, History, Manufacturing process, Types, Categories of rums, Popular brands
- Unit 5: Brandy** **LH 3**  
Introduction, Manufacturing process, Types: Cognac, Armanac and other brandies, Categories of brandy, Cognac Vs Armanac, Popular brands.
- Unit 6: Gin** **LH 2**  
Introduction, Manufacturing process, Types, Popular brands.

- Unit 7: Tequila & Mezcal** **LH 3**  
Introduction, History, Manufacturing process, Types, Categories of tequila, Popular Brands, Traditional way of drinking tequila. Mezcal: Traditional way of drinking mezcal, Different between tequila and mezcal.
- Unit 8: Liqueurs & Eaux - de – Vie** **LH 3**  
Introduction, History, Production, Flavouring agents, sweetening agents, Colouring agents, Popular brands. Eaux – de – Vie: Calvados, Applejack, Poir Williams.
- Unit 9: Cordials** **LH 2**  
Introduction, History, Manufacturing process, Popular brands.
- Unit 10: Bar and its Setup** **LH 6**  
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** **LH 6**  
Introduction, Structure and components, Types, Developing of recipes, Measuring, Mixing methods and garnishing. Cocktails: History, Definition, Making cocktails, Popular cocktails recipes.
- Unit 12: Alcoholic Beverage in Nepal** **LH 2**  
Introduction, History, Beverage tradition in Nepal.
- Unit 13: Rules and Regulation** **LH 2**  
Rules and regulation about alcoholic beverages in Nepal and International context.
- Demonstration & Practical** **LH 9**
- Cocktails Spirits based – 3 each, and 5 Mocktails.
  - Lunch service

**References:**

- Singaravelavan, R. (2011), *Food and Beverage Service*. New Delhi: Oxford University Press Publication.
- Andrew, S. (2012), *Food and Beverage Service Management*, New Delhi: Tata McGraw Hill.
- George, B. & Chatterjee (2009), *Food and Beverage Service Management*; Jaico Publishing House.
- Katsigris, C. & Porter, M. (1991), *The Bar and Beverage Book*; John Wiley & Sons



# BHM 319: Front Office Operations I

*Credit Hours: 3*

*Lecture Hours: 48*

## **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 guest in 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**

**LH 8**

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**

**LH 8**

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**

**LH 5**

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**

**LH 2**

Pre-arrival, arrival, occupancy, departure

### **Unit 5: Reservation**

**LH 8**

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**

**LH 6**

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****LH 7**

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****LH 2**

Procedure regarding safety and security.

**Unit 9: Departure****LH 2**

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:**

Andrews, S. (2013), *Hotel Front Office, A Training Manual*, New Delhi: McGraw Hill

Tewari, J. R. (2012), *Hotel Front Office Operations and Management*, New Delhi: Oxford University Press

Negi, J. (2013), *Hospitality Reception and Front Office Procedures and Systems*, New Delhi: S. Chand & Company

Kasavana, M. (2005), *Front Office Management*, AHILA

Bhakta, A. (2012), *Professional Hotel Front Office Management*: New Delhi: McGraw Hill

Devendra, A. (2015), *Soft Skills for Hospitality*, New Delhi: Oxford University Press

# **BHM 323: Food Science & Nutrition**

*Credits: 3*  
*Lecture Hours: 48*

## **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**

Introduction: Definition of nutrients, Micronutrients and Macronutrients. Introduction of Carbohydrates: Monosaccharide, Oligosaccharides, Polysaccharides, Dietary Fibers, functions of carbohydrates. Introduction of Proteins: Amino acids, essential amino acids, complete protein, partially, complete protein, incomplete protein, sources of protein, and functions of protein. Introduction of Lipids: Essential and non-essential fatty acids, functions of lipid, cholesterol. Introduction of Vitamins: General functions of water soluble and fat soluble vitamins. Introduction of Minerals: General functions of minerals. Introduction of Water: General functions of water, Loss of nutrients during blanching, heat processing and milling.

Introduction to Balanced diet: Recommended Dietary Allowances (RDA), Malnutrition.

### **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****LH 9**

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****LH 6**

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****LH 4**

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****LH 2**

Introduction, Garbage disposal, kitchen design and sanitation.

**Unit 8: Demonstration:****LH 6**

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

Fraizer, W.C., and Westhoff D.C. *Food Microbiology*: New Delhi: Tata McGraw-Hill publishing company ltd.

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