



3-Year Bachelor of Hotel Management (BHM) Curriculum and Syllabus

Fourth Semester

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
Theory					
	Cost and Management Accounting	3	1	0	3
	Retail Management	3	1	0	3
	Hospital Support Service	3	1	0	4
	Hospital Core Service	3	1	0	4
	Hospital Records Management	3	1	0	4
	Career Advancement & Skill Development	3	1	0	3
Practical					
	Evaluation of Summer Internship/ Project	0	0	2	2
Sessional					
	Entrepreneurship Skill Development	0	2	0	2
Total Credits					25



COST AND MANAGEMENT ACCOUNTING

TIUBHM-401

L-T-P: 3-1-0

Credit: 3

1. Basics of cost and management accounting — Evolution of cost accounting and management accounting, cost concepts and cost object, cost classification cost organisation and its relationship with other departments. Elements of cost and cost determination **Material cost**- purchase procedure, store keeping and stock control, pricing issue of material and accounting thereof; **Labour costs** — remuneration methods, monetary and non-monetary incentive schemes, payroll procedures, labour analysis and idle time,

2. Overheads — nature, collection and classification.

Production overheads — collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control of overhead cost

Administration, selling and distribution overheads — analysis, accounting and control, treatment of miscellaneous items in cost accounting.

Preparation of Cost Sheet

3. Methods of costing:

Specific order costing — job, batch and contract, determination of cost accounting in job, batch and contract, valuation of work – in – progress in job costing, features of contract costing, certification of work done, profit on incomplete contracts, cost plus contracts.

Process costing — treatment of normal and abnormal losses and gains, valuation of work – in – progress using first – in – first – out and average methods (equivalent production), inter – process transfer and pricing, concepts and accounting for joint products, by-products, waste, scrap, spoilage and defectives, research and development expenses.

Service or Operating Costing — unit costing and multiple costing, application, identification of cost unit and cost determination and control.

Cost Accounting Records — cost ledgers, reconciliation of cost and financial accounts ; integrated accounts, basis of computerization of accounts.

4. Marginal costing and break-even analysis — basic concepts, marginal costing and absorption costing, cost-volume-profit analysis, break-even analysis, limitations of break-even analysis, differential cost analysis and relevant cost analysis, applications for management decision making (simple types)

5. Budgetary control — basic concepts, functional budgets and master budgets, flexible budgets.

6. Standard Costing — concepts / uses and setting of standard cost accounting methods, computation of simple cost variances ; relationship of standard costing and budgetary control, possible reasons for variation in costs.



TECHNO INDIA UNIVERSITY
WESTBENGAL

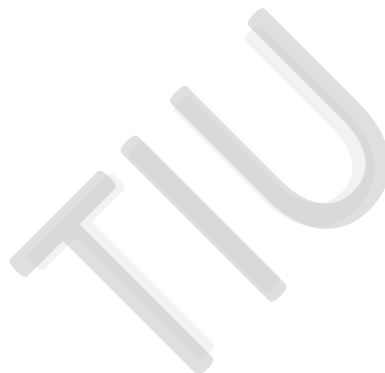
EM 4, Sector V, Salt Lake, Kolkata-700091, West Bengal, India
Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

7. Cash Flow and Fund Flow analysis.

8. Financial Analysis and Control.

Reference Books:

1. Management Accounting ,M.E.Thukaram Rao, New Age International
2. Management Accounting, Khan & Jain, TMH
3. Cost Accounting-An Introduction, Nigam & Jain, PHI
4. Cost & Management Accounting ,Inamdar.EP





RETAIL MANAGEMENT

TIUBHM-402

L-T-P: 3-1-0

Credit: 3

- 1) **Marketing Channels:** Definition & Importance, Functions of Marketing Channels – Intensive, Selective & Exclusive distribution strategies, Decisions in Channel Management
- 2) **Wholesaling:** Concept, Importance, Functions –Wholesaler Marketing Decisions – Trends in Wholesaling
- 3) **Retailing:** Concept, Importance, Functions - Indian Vs. Global Scenario
- 4) **Retail formats:** Store & Non Store Retailing –Franchising-Unconventional channels
- 5) **Retail Location:** Factors affecting location decision – Site Selection –Location based retail Strategies
- 6) **Store Design:** Interiors and Exteriors - Store layout – Types of layouts –Factors affecting store layout – Store image mix – Store Façade – The Internet Store.
- 7) **Store Administration:** Floor space management–Managing store inventories and display
- 8) **Retail Communication Mix:** Planning retail communication - Managing in-store promotions and events
- 9) **Integrated Marketing Channels:** Channels for Consumer goods, Industrial goods & Services – Horizontal, Vertical, Multichannel Marketing Systems

Books:

- 1) Retailing Management – Swapna Pradhan
- 3) Retail Management – Gibson Vedamani
- 3) Channel Management & Retail Management – MeenalDhotre



HOSPITAL SUPPORT SERVICE

TIUBHM-403

L-T-P: 3-1-0

Credit: 4

Module -I

Nutrition and Dietary services – Pharmacy services – Medical Records services.

Module -II

Facilities Engineering – Maintenance of Civil Assets – Electrical supply and Water supply – Medical gas pipeline – Plumbing and Sanitation – Air conditioning system – Hot water and Steam supply – Communication Systems – Need and scope of Biomedical engineering departments in modern hospitals.

Module -III

Laundry services – Housekeeping services – CSSD-Energy conservation methods – AMC. Ambulance services – Mortuary services – Hospital security services.

Module -IV

Disaster management – Fire hazards – Engineering Hazards – Radiological hazards.- Outsourcing of Support services –few case studies.

Reference Books:

1. Hospital and facilities planning and Design - G.D.Kunders
2. Hand Book of Bio-Medical Engineering - Jacob Kline
3. Clinical Engineering Principles and Practices - Webster J.G and Albert M. Cook
4. Maintenance Planning and Control - Antony Kelly



HOSPITAL CORE SERVICES

TIUBHM-404

L-T-P: 3-1-0

Credit: 4

Module- I

Hospital Services: Meaning – Types – Clinical, Non – Clinical Support services, Nursing and Administrative Services – Functions – Department in the hospital management.

Module- II

Clinical Services: Meaning – Importance – Types – Anesthesia – Internal Medicine – Cardiology – Dermatology – Endocrinology – Gastroenterology – Nephrology – Neurology – Oncology – Orthopedics – Plastic surgery – General Pediatrics – Urology – Obstetrics and Gynecology – Neonatology – Physiotherapy – Brief explanation of each services.

Module- III

Non-Clinical Services: Meaning – Importance – Types – Blood bank – clinical bio-chemistry – Clinical pathology – Clinical hematology – Histopathology – Microbiology – Immunology – radiology – Nuclear medicine – Radio therapy – Pharmacy – Staff health – Medical staff organization and community health – Brief explanation of each service.

Module -IV

Nursing Services: Objective – Nursing administration – Duty of nursing officers – Nursing and support staff in the ward – Nursing by-laws, rules, policies and procedures – Nursing meetings – Nursing audit – Determining nursing complement in hospital – Health education.

REFERENCE BOOKS:

1. Liewtlyn and Davis Macoulay, Hospital Planning and Administration
2. George, The Hospital Administrator, Jaypee Brothers, N. Delhi, 2003
3. Hospital Medical International Pvt. Ltd., Hospital Administration, Office Journal of I.H.A.
4. Kusum Samant, Hospital Ward Management, Vora Medical Publications, Mumbai.



HOSPITAL RECORDS MANAGEMENT

TIUBHM-405

L-T-P: 3-1-0

Credit: 4

Module- I

Records Management: Registers, Forms, Meaning and importance – Principles of record keeping – Merits and limitation – Latest trends in record maintenance – Electronic forms of records maintenance.

Module- II

Hospital Records: Meaning – Functions – Importance of medical records to patients, Doctors, Hospitals, Public health, Press, LIC, Police – Court of Law, Educations and Research.

Module- III

Hospital Records: Types – Out – Patient record, Causality Emergency, Surgery, Obstetrics and gynecology, pediatrics, investigation and diagnosis.

Module- IV

Records organization and Management: Classification of records – Bases for classification – indexing and filing of records – Problems associated with medical records – International classification of Disease (ICD) and DRG – (Principles and Uses) (Diagnostic Related Groups).

Module- V

Medical Registers: Meaning – Types – Purpose - Advantages – Principles of designing records – Registers in various departments - Common issues.

Module- VI

Medical forms and Reports: Meaning – Types and significance – Principles of designing – Statutory registers and reports to be maintained – specimens.

REFERENCES BOOKS:

1. Rajendra Pal Korlahalli JS, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 1999.
2. Prasantha Ghosh K. Office Management, Sultan Chand and Sons, New Delhi, 1995.
3. Francis CM & Mario C de Souza, Hospital Administration, 3rd Ed., Jaypee Brothers, N. Delhi.
4. George, MA, Hospital Administrator, Jaypee Brothers, N. Delhi, 2003.