

Tribhuvan University
Faculty of Management
Office of the Dean



Course detail of
BTTM (Bachelor of Travel and Tourism Management) 2nd Semester

May 2024

ACC 151: Financial Accounting

BTTM 2nd Semester

Credits: 3hrs

Lecture Hours: 48

Course Objectives

This course aims to provide the students with the fundamental knowledge of accounting principles and practices in order to handle accounting functions in a hospitality business and use for managerial decision making.

Course Description

This course presents a thorough and systematic knowledge of accounting, process of accounting, cash and banking transaction, financial statement and its analysis and capital & revenue concept required to fulfill the need for hospitality accounting department.

Course Details

Unit 1: Introduction

2 LHs

Meaning, importance and limitations of accounting; Accounting principles and concept; Concept, objectives and differences of Financial, Cost and Management Accounting,

Unit 2: The Accounting Process/Cycle

7 LHs

Concept, importance and features of Double Entry System; Accounting cycle; Rules of Debit and Credit, Journal of transaction, Ledger Accounts, Sub-divisions of journals: Purchase Book, Sales Book, Purchase Return, Sales Return; Trial Balance: concept, importance and methods of Preparation

Unit 3: Cash and Banking Transaction

5 LHs

Meaning of cash, cheque and bank; Types of bank account; Concept of Cash Book and preparation of Triple Column Cash Book; Bank Reconciliation Statement

Unit 4: Capital and Revenue concept

2 LHs

Concept and types of capital & revenue expenditure, income, profit; Concept and types of reserve and provisions and accounting treatment

Unit 5: Financial statement

16 LHs

Concept, objectives and preparation of Profit/Loss Account, Balance Sheet, Final Account with Adjustment, Closing and Opening Entries; Concept, importance and direct method of preparation of Cash Flow Statement.

Unit 6: Conceptual foundation of hospitality industry

3 LHs

Meaning and nature of hospitality industry; Revenue and non-revenue generating departments of hotel; Night auditor: Role and functions; Airline operation accounting (revenue, expenses, travel and trekking accounting).

Unit 7: Accounting for Guest ledger **2 LHs**
Concept, preparation and accounting treatment of Guest Ledger and Cityledger

Unit 8: Uniform System of Accounts **3 LHs**
Meaning, Departmental Profit/loss Statement, Room Sales, Food and Beverage Sales, Minor Department Sales

Unit 9: Financial Statement Analysis of Hospitality **8 LHs**
Concept and need of financial statement analysis; Concept, importance and limitations of ratio analysis, Types of ratios: liquidity ratios, leverage ratios, efficiency and profitability ratios; Operating ratios: Average room achieved, Revenue per available room, Room occupancy ratios, Double occupancy ratio, Yield management ratio, Cost per available room, Cost per occupied room, Beverages cost ratio, Food cost ratio, Average food spent cover, Average beverage spent per cover , Seat turnover ratio.

Suggested Reading

American Hotel and Lodging Association. (Publication date not available, but likely before 2009) (Note: Since this is the 4th edition, the original publication date must be before 2009)
Coltman, Michael M. (1998). *Hospitality Management Accounting*. John Wiley & Sons.
Cote, R. *Understanding Hospitality Accounting-I*, 4th ed. USA: Educational Institute of
Dopson, L. R., & Hayes, D. K. (2009). *Managerial accounting for the Hospitality Industry*.
Kotas, R & Conlan, M (1997). Hospitality Accounting, Pat Bond
Schmidgall, R. S. & Damitio, J. W. *Hospitality Industry Financial Accounting*. 2nd ed. USA:
USA: Educational Institute of American Hotel and Lodging Association.
Wiley. Hospitality accounting. (2013). Pearson

ENG 151: English II

BTTM 2st Semester

Credits: 3
Lecture Hours: 48

Course Objectives

This course enables students to use language and communication skills in different cultural contexts, familiarizes them with contemporary trends of writing in English, employs a great range of communicative activities including a case study approach, integrates technology in writing, and critically boosts up their confidence in their professional life on hospitality and tourism sectors.

Course Description

This course is designed as a sequel to the course prescribed in the first semester. It consists of two major components: cross-cultural communication strategies and English for professional writing. The first part provides students with fundamental concepts of cross-cultural communication that pave the ground for their future careers in the hospitality and tourism industries in the global context. The contents included in this part will enhance students' knowledge through the case studies approach, information gaps, interviews, and role play to encourage them to think critically, solve problems, and develop their oral communication skills. The activities are supplied with cultural information from many countries so that students can compare their own ideas and traditions to those of people from other countries. The second part incorporates managerial writing designed to help students communicate effectively and efficiently. Good oral and written communication skills are the most essential skills required for hospitality practitioners at different positions and levels. The course will equip the students with oral and written skills from routine messages to international correspondences and presentations. The students are expected to actively participate in the classroom teaching learning activities individually, in pairs, and in groups. Upon the completion of the course, the students are largely expected to compete in tourism and hospitality management in national and international settings.

Course Details

Unit 1: Cross-Cultural Understanding **8 LHs**

- a. Stereotypes Across Cultures
- b. Hospitalities Across Cultures
- c. Decision Makers Across Cultures

Unit 2: Human Relations in Business **8 LHs**

- a. Negotiating Across Cultures
- b. Contracts Across Cultures
- c. Marketing Across cultures

Unit 3: Professional Management **8 LHs**

- a. Management and Employee Relations Across Cultures
- b. The International Businessperson Across Cultures

c. Case Studies on Communication

Unit 4: Contemporary writings in English 8 LHs

a. Language Fundamentals

b. The Writing Process

c. Varieties of Writings

Unit 5: Writing and Technology 8 LHs

a. Document Design and Graphics

b. Writing for the Web

c. Employment Writing

Unit 6: Oral Correspondences 8 LHs

a. Reports

b. Proposals

c. Presentations

Suggested Readings

English, L. M. & Sarah L. (1995). *Business Across Cultures (English for Business Success)*. Addison-Wesley.

Adhikari, B. & Khum P. S. (2024). *English for Professional Writing*. Asmita Publication.

Bisen, V. & Priya. (2009). *Business Communication*. New Age International.

MGT 151: Organizational Behavior and Human Resource Management

BTM 2nd

*Credits: 3
Lecture Hours: 48*

Course Objectives

The objective of this course is to introduce the basic concepts of Organizational Behavior and Human Resource Management in the hospitality industry. It also enables the students to function more effectively in their present and future roles as managers in this industry.

Course Description

This course contains an introduction to OB, perception and learning, personality, organizational conflict and stress, and organizational change and development. It also includes introduction to HRM, job analysis and design, human resource acquisition and development, performance appraisal and reward management, and employee maintenance.

Course Details

Part I: Organizational Behavior

Unit 1: Introduction

5 LHs

Concept and importance of organizational behaviour (OB); Basic assumptions of OB; Organizational behavior system; Levels of OB analysis; Contributing disciplines to the field of OB; New challenges for manager in OB of hospitality industry.

Unit 2: Perception and Learning

5 LHs

Concept, nature and importance of perception; Perceptual process; Factors influencing perception; Perception and individual decision making; Concept and significance of learning; Principles of learning; Factors influencing Learning.

Unit 3: Personality

4 LHs

Concept and features of personality; Determinants of personality; Personality traits and characteristic at workplace; Major personality attributes influencing OB.

Unit 4: Organizational Conflict and Stress

5 LHs

Concept, nature, and levels of conflict; Sources of conflict; Approaches to conflict management; Concept of organizational stress; causes of organizational stress (work stressors); Organizational stress management strategies/approaches.

Unit 5: Organizational Change and Development

5 LHs

Concept, nature and forces of organizational change; Resistance to change; Approaches to managing organizational change; Concept and features of organizational development (OD); Values and prerequisites to OD.

Part II: Human Resource Management

Unit 6: Introduction to Human Resource Management 5 LHs

Concept, characteristics, objectives and functions (components) of human resource management; Human resource outcomes; Contemporary challenges (issues) of human resource management for hospitality industry.

Unit 7: Job Analysis and Design 4 LHs

Meanings of job-related terminologies: job, task, position and occupation; Concept and purposes of job analysis; Sources of job analysis information; Concept, benefits and methods of job design.

Unit 8: Human Resource Acquisition and Development 5 LHs

Concept, characteristics and importance of human resource planning. Human resource planning process; Recruitment: concept, sources and methods; Concept of selection; Selection process; Concept and process of socialization; Concept and benefits of training; Training methods: on - the - job and off - the – job training; Concept and methods of management development.

Unit 9: Performance Appraisal and Reward Management 5 LHs

Concept of performance appraisal; Methods of performance appraisal: graphic rating scale, alternative ranking, paired comparison, forced distribution, critical incident, essay and checklist methods; Concept of reward management; Types and qualities of effective rewards

Unit 10: Employee Maintenance 5 LHs

Employee health and safety; Benefits of Employee Health and Safety at Workplace; Employee welfare: concept, types and importance; Social security: concept and types; Employee grievance: concept and causes; Employee discipline; General guidelines in administrating employee's discipline.

Suggested Reading

Adhikari, D.R. & Shrestha, P., *Organizational Behavior and Human Resource Management*, Kathmandu: Kriti Publication Pvt. Ltd.

Arnold, H.J. & Fieldman, D.C. *Organizational Behavior*. New York: McGraw Hill Book Company.

Aswathappa K., *Human Resource and Personnel Management: Text and Cases*, New Delhi: Tata McGraw Hill.

Chalise, M. & Gautam, P., *Organizational Behavior and Human Resource Management*, Kathmandu: KEC Publication.

Decenzo, D.A. and Robbins, S.P., *Human Resource Management*, New Delhi: Prentice Hall of India Pvt. Ltd.

Dessler, Gary & Varkkey, B., *Human Resource Management*. New Delhi: Pearson Education, Inc.

Poudyal, S.R. & Pradhan, G.M., *Organizational Behavior and Human Resource Management*, Kathmandu: Advance Saraswati Prakashan Pvt. Ltd.

Robbins, S.P., Judge, Timothy A. & Vohra, N., *Organizational Behavior*, New Delhi: Pearson Education Limited.

TTM 151: Tourism in Nepal

Credit: 3

Lecture hours: 48

Course Objective:

The objective of this course is to provide the students with an overview of tourism in Nepal and its perspectives that include tourism trends and operations, and institutional arrangements for developing of tourism that contribute national economic development of Nepal.

Course Description:

This course provides a broad overview of geography, history, culture, religion, anthropology and language of Nepal, tourism operations, its development, visited and potential sites, its contribution in National economy, component needs for tourism development, tourism authorities and institutions in Nepal as well as development strategies.

Course Details

Unit 1 : Introduction to Nepal

4 LHs

Geographic Diversity; Discuss Nepal's unique geographical features, including the Himalayas, valleys, and plains, Cultural Richness; Explore the diverse ethnic groups, languages, and traditions that contribute to Nepal's cultural mosaic, Economic Significance; Examine how tourism contributes to Nepal's economy, generating employment and revenue, Spiritual Significance; Highlight Nepal's role as the birthplace of Buddha and its significance. Hinduism and Buddhism, Yoga and meditation

Unit 2 : History and Evolution of Tourism in Nepal

6 LHs

Early Travel to Nepal, Early Pioneers; Explore the accounts of early explorers like Sir Edmund Hillary and Tenzing Norgay, Establishment of Nepal as a Tourist Hub; Discuss how Nepal gained popularity as a destination for mountaineering and adventure, Infrastructure Development; Trace the development of transportation, accommodation, and other tourist facilities over the years, Cultural and Religious Influence; Examine how Nepal's rich culture and religious heritage attracted early tourists, Major Milestones of evolution of Tourism in Nepal.

Unit 3 : Tourist Attractions in Nepal

9LHs

UNESCO World Heritage Sites; Explore Cultural and natural UNESCO world heritage sites, Adventure Tourism Hotspots; Discuss famous trekking routes like Everest Base Camp, Annapurna Circuit, and Langtang Valley, Natural Attractions, Mountains, Lakes, Caves, Landscapes, Rivers, Waterfalls, Flora and Fauna, etc, Souvenirs; Paintings, metal crafts, wood and bamboo crafts, clay crafts, textile (Dhaka, aloo, hemp, felt), etc.

Unit 4 : Tourism Products and Niche Markets in Nepal

7 LHs

Adventure Tourism Products; Detail different trekking routes, mountain expeditions, white-water rafting, paragliding, etc., Cultural Tourism Offerings; Discuss the concept of heritage walks, traditional art experiences, and community-based homestays, Special Interest Tourism; Explore niche markets like birdwatching, wildlife photography, culinary tourism, and cultural immersion, Gastronomic Tourism; Delve into the diversity of Nepali cuisine, its regional variations, and its appeal to food enthusiasts

Unit 5 : Components of Tourism Development

9 LHs

Infrastructure development; Discuss the concept of Basic infrastructures and Tourism infrastructures, Technology for tourism development; Examine various technologies used in different sectors of tourism and its importance in developing tourism, Government policies and regulation; Explore the role of government policies and regulations in development of tourism in Nepal, Tourism education and Training; Discuss about tourism education and training and importance of various workforce available in tourism sector, Crisis Management and Resilience; Discuss for and responding to crises, such as natural disasters or health emergencies (e.g., pandemics), is essential to ensure the resilience of tourism destinations.

Unit 6: Institutional Arrangements for Tourism Development in Nepal

7 LHs

Government and/or Public organization/set up; Discuss on history, objectives and contribution in tourism of NTC, MoCTCA, CAAN, DoT, NTB, Industry Association/Organizations; Discuss on history, objectives and contribution in tourism of NATTA, NARA, TAAN, HAN, NMA, Non-government organization; Discuss on history, objectives and contribution in tourism of ICIMOD, WWF, SNV, TRPAP, UNDP, NTNC, Educational Institutes (NATHM, NCTTM, PYC)

Unit 7 : Tourism Policies and Initiatives in Nepal

6 LHs

National Tourism Policies; Detail Nepal's tourism policies, their objectives, and their impact on the industry, Public-Private Partnerships; Examine collaborations between the government and private sector in developing tourism infrastructure, Role of Government and NGOs; Discuss how governmental agencies and non-governmental organizations promote sustainable tourism, Community Involvement; Explore examples of communities participating in tourism planning and decision-making.

Suggested Reading

Fletcher, J., & Fyall, A. (2006). *Tourism Principles and Practice* (3rd ed.).

McIntyre, G., Hetherington, A., & Inskeep, E. (1993). *Sustainable Tourism Development: Guide for Local Planners*. ISBN 92-844-0038-4.

Page, S. (2019). *Tourism Management* (6th ed.). Routledge.

Pranjal. (2015). *Travel and Tourism of Nepal*. Authorhouse. ISBN 978-1496982674.

Ranjitkar, R., & Juramie, A. C. (2018). *Cultural Heritage of Nepal, Temples of Nepal, Nepal Earthquake, Post-earthquake Challenges*. Vajra Books. ISBN-13: 978-9937032032.

Sharma, J. R. (2021). *Political Economy of Social Change and Development in Nepal*. Bloomsbury. ISBN 9389449243.

TTM 152: Travel Service Operations and Management I

Credits: 3
Lecture Hours: 48

Course Objectives:

The course is intended to introduce students to the world of travel agencies and related topics. It also aims to help students grasp the key operations in tourism, focusing on important activities like Trekking, Rafting, and Mountaineering. The course helps students learn how to manage trekking, rafting, and mountaineering activities. It also teaches them how to create exciting tour packages.

Course Description:

This course covers different aspects of travel agency, trekking, mountaineering and rafting.

Course Details

Unit 1 : Travel Agency

8 LHs

Concept of a travel agency, Historical development of travel agencies (Global and national perspectives), Role and functions of travel agencies, Differences between travel agencies and tour operators, Types of tour operators, Income sources of travel agencies, Emerging trends and issues in the travel agency business.

Unit 2 : Trekking

14 LHs

Meaning of trekking, History of trekking, Types of trekking, Trekking gears, Major trekking routes (Annapurna, Everest, Langtang, and other regions), Map reading, Operational and management procedures of trekking in Nepal; Itinerary designing, Costing and pricing, Operational and management procedures (Preliminary procedures and Post procedures).

Unit 3 : Mountaineering

12 LHs

Meaning of mountaineering, Mountaineering history, Mountaineering gears, Liaison officers and their roles Major mountains of Nepal, Operational and management procedures of mountaineering in Nepal (Preliminary procedures and Post procedures), Potential mountaineering risks and their safety measures.

Unit 4: Rafting

14 LHs

Meaning of rafting, Rafting history, Types of rafting, Rafting gears, Major rafting rivers (Trishuli, Bhotekoshi, and other rivers), Operational and management procedures of rafting in Nepal; Itinerary designing, Costing and pricing, Operational and management procedures (Preliminary procedures and Post procedures), Potential rafting risks and their safety measures.

Note: Students will take part in a short trek with a guide and try one-day rafting on the Trishuli or Bhotekoshi River. They must then write reports about these experiences.

Suggested Reading

Chand, M. (2002). *Travel Agency Management: An Introductory Text*. Anmol Publications Pvt. Ltd., New Delhi.

Gee, C. Y. (1997). *Professional Travel Agency Management*. Prentice Hall, New Delhi.

Negi, J. (2005). *Travel Agency Operations: Concepts and Principles*. Kanishka, New Delhi.

TTM 153: Airlines Ticketing and Fare Construction

*Credits: 3
Lecture Hours: 48*

Course Objectives:

The course aims to provide students an understanding and applicability of theoretical and practical aspects of Air Travel Industry. The course tends to give knowledge about ongoing trends & practices of travel trade. Specifically related to Airline Industry.

Course Description:

This course contains civil aviation and travel organization, airlines geography, travel itinerary designing, Travel Terminologies, Travel Related Document, Air Fare and Normal Fare Calculation, Airport and its Formalities.

Course Details

Unit 1: Civil Aviation and Travel Organization

7 LHs

History of Civil Aviation- World history and Nepalese history, Organizations in travel industry: IATA and ICAO, Business relationship between airline and travel agents

Unit 2: Airlines Geography

7 LHs

IATA defined geographical areas i.e., TC 1, TC2, TC3 and the Sub-areas within the IATA areas, IATA Code/Decode: City Codes, State Codes, Country Codes, Airlines abbreviation etc., Global Indicators-Introduction and its use to define Fare structure selection.

Unit 3: Travel Itinerary Designing

10 LHs

Anatomy of a journey: Origin point/ Destination point/Transfer point/Stopover point/ Turn around point/Intermediate Ticketed point, Types of Travel Routing/journey: One Way, Return – Round Trip/Circle Trip/Round the World and Open Jaws, Minimum Connecting Time (MCT) and its application, Time difference – Greenwich Mean Time (GMT)/UTC and its application, Calculation of time difference/ local time/ Actual flying hours using GMT.

Unit 4: Travel Terminologies

3 LHs

Adult/Child/Infant, Normal fare and Special fare, Endorsement, Rerouting/Deportee, Inadmissible passengers, Unaccompanied minors/ No Show/ Go Show, Baggage & Baggage rules, Passengers with special requirements.

Unit 5: IATA Air Fare Calculation - Normal fare

12 LHs

Journey concept of fare calculation: Mileage Principle of Fare Calculation (Mileage System) for different types of routings. One-way routings/Return routings – Roundtrip and Circle Trip routings. Mandatory Check – HIP. Application of Minimum checks – Backhaul Minimum and Circle Trip Minimum checks, Simple fare calculation exercises involving minimum checks, TAT entries and its rules, Mixed class fares, Lowest Combination Principle of Fare calculation

Unit 6: Passenger Tickets and other Accountable Documents

7 LHs

Introduction of IATA Passenger Ticket & Baggage Check, Protocol, Agreements and Convention regulating Ticket issuance, IATA Clearing House and IATA Billing and Settlement Plan (BSP), e-Tickets-Ticket entries and its implications.

Unit 7: Airport and its Formalities

2 LHs

Passenger formalities, Departure formalities, Transfer formalities, Arrival formalities, Acceptance & Refusal of Carriage - General

Suggested Reading

IATA & SITA. PAT Fares Book (2022).

IATA & SITA. PAT General Rules Book (2022).

Negi, J. (2020). *Travel Agency & Tour Operation: Concepts and Principles*.

Reed Travel Group. OAG Book (2022).

Travel Information Manual. Travel Information Manual Book (Latest edition). Retrieved from www.tmatic.com