

M.Sc. DEGREE  
IN  
HOSPITALITY ADMINISTRATION

**CURRICULUM**

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY  
NOIDA  
(NCHMCT)

AND  
JAWAHARLAL NEHRU UNIVERSITY  
(JNU)

**SEMESTER – I (M.Sc.-HA)****MINIMUM CONTACT HOURS & CREDITS FOR EACH SUBJECT**

No.	Subject code	Subject (Credits)	Contact Hours per Semester	
			Th.	Pr.
1	MHA701	Management Functions and Behaviour in Hospitality (04 credits)	60	
2	MHA702	Human Resource Planning (04 Credits)	60	
3	MHA703	Advance Marketing Management (04 credits)	60	
4	MHA704	Equipment & Materials Management (04 credits)	60	
5	MHA705	Principles of Economics (04 credit)	60	
TOTAL:			300	
GRAND TOTAL			300	

**WEEKLY TEACHING SCHEME**

No.	Subject code	Subject	Hours per week	
			Th.	Pr.
1	MHA701	Management Functions and Behaviour in Hospitality	04	-
2	MHA702	Human Resource Planning	04	-
3	MHA703	Advance Marketing Management	04	-
4	MHA704	Equipment & Materials Management	04	-
5	MHA705	Principles of Economics	04	-
TOTAL:			20	
GRAND TOTAL			20	

**EXAMINATION SCHEME**

No.	Subject code	Subject	Term Marks*	
			Th.	Pr.
1	MHA701	Management Functions and Behaviour in Hospitality	100	-
2	MHA702	Human Resource Planning	100	-
3	MHA703	Advance Marketing Management	100	-
4	MHA704	Equipment & Materials Management	100	-
5	MHA705	Principles of Economics	100	-
TOTAL:			500	
GRAND TOTAL			500	

\* Term marks will comprise 40% Internal Evaluation (IE) & 60% End Semester Exam (ESE) marks.

## MHA701- MANAGEMENT FUNCTIONS AND BEHAVIOUR IN HOSPITALITY

### 1. Preamble

Course Title	Management Functions and Behaviour in Hospitality
Course Code	MHA701
Credits	04
Number of Hours per Group	60 class hours

### 2. Course Description

This course has been developed in response to the needs of those seeking higher education with the purpose of seeking career opportunities in senior positions or do research in Hospitality Industry or Hospitality Education.

### 3. Learning Outcomes

At the end of the course, the student will be able to:

1. Explain the role of a manager
2. List down the responsibilities of professional manager
3. Explain decision making techniques and the process
4. Explain organizational structure
5. Understand the importance of behavioral dynamics

## MHA701- MANAGEMENT FUNCTIONS AND BEHAVIOUR IN HOSPITALITY

**Unit 1: ROLE OF A MANAGER**-Task of professional manager, Responsibilities of a professional manager, Management systems and processes, Managerial skills

**Unit 2: DECISION MAKING**-Organisational context of decisions, Decision making models, Decision making-techniques and processes, Management by objectives

**Unit 3: ORGANISATIONAL CLIMATE & CHANGE**-Organisational structure and managerial ethos, Management of organisational conflicts & Managing change

**Unit 4: ORGANISATIONAL STRUCTURE AND PROCESSES**-Organisational structure and design, Managerial Communication, Planning Process, Controlling & Delegation and inter-departmental coordination

**Unit 5: BEHAVIOURAL DYNAMICS**- Analyzing interpersonal relations, Leadership styles & influence processes & Group dynamics

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## MHA702-HUMAN RESOURCE PLANNING

### 1. Preamble

Course Title	Human Resource Planning
Course Code	MHA702
Credits	04
Number of Hours per Group	60 class hours

**2. Course Description:** This course explains the importance of human resource planning in any efficient organisation. This course also gives information about processes and techniques like job evaluation, selection and recruitment and corporate social responsibilities etc.

### 3. Learning Outcomes

At the end of this course, the students will be able to:

1. Explain the concept of learning organisations.
2. Understand different macro level scenarios of HR planning
3. Describe the concept and process of HR Planning
4. Differentiate demand forecasting and supply forecasting techniques
5. Explain the job evaluation method
6. State selection and recruitment process
7. Apply measurements in HR planning
8. Describe corporate social responsibilities
9. Do competency mapping

## MHA702-HUMAN RESOURCE PLANNING

**Unit 1: LEARNING ORGANIZATION AND LEADERSHIP, BASICS OF HUMAN RESOURCE PLANNING-** Macro Level Scenarios of Human Resource Planning, Concepts and Process of Human Resource Planning, Methods and Techniques – Demand Forecasting, Methods and Techniques – Supply Forecasting

**Unit 2: JOB EVALUATION-**Job Evaluation – Concepts, Scope and Limitations, Job Analysis and Job Description, Job Evaluation Methods

**Unit 3: ACTION AREAS – ISSUES AND EXPERIENCES-** Selection and Recruitment, Induction and Placement, Performance and Potential Appraisal, Transfer, Promotion and Reward Policies & Training and Retraining

**Unit 4: MEASUREMENTS IN HUMAN RESOURCE PLANNING-**Human Resource Information System, Human Resource Audit, Human Resource Accounting, Career Planning, Employee Counselling, Discipline, Suspension, Retrenchment and Dismissal, Employee Grievance Handling, Compensation & Salary Administration, Laws & Rules Governing Employee Benefit and Welfare

**Unit 5: CORPORATE SOCIAL RESPONSIBILITIES,** competency mapping & concept of assessment centers

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## MHA703-ADVANCE MARKETING MANAGEMENT

### 1. Preamble

Course Title	Advance Marketing Management
Course Code	MHA703
Credits	04
Number of Hours per Group	60 class hours

**2. Course Description:** American Marketing Association defines Marketing as an activity, set of institutions & processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, & society at large. This course is the first introductory course for students where they are introduced to the basic concepts & frameworks in marketing.

### 3. Learning Outcomes

By the end of the course the student should be able to:

1. Appreciate the fundamental philosophy of Marketing Management
2. Understand basic Frameworks of Marketing Management
3. Learn to integrate the conceptual models of Marketing
4. Apply the learnings to help managers/firms solve their respective marketing problems

## MHA703-ADVANCE MARKETING MANAGEMENT

**Unit 1: CHOOSING CUSTOMERS-** Segmentation, Targeting & Positioning, Case study: Red Lobster- Harvard Business School (511052-PDF-ENG)

**Unit 2: CREATING VALUE -** Product Life Cycle and Product Management, New Product Development, Branding- a) What is a Brand b) Need for branding c) Brand Equity d) Types of brands. Brand Extension- a) Types of Brand Extension b) Suitability of Brand Extension c) Pitfalls of Brand Extension, Pricing, Pricing Strategies

**Unit 3: INTRODUCTION TO SELLING –** Selling Process, Sales Force Design & Motivation, Evaluating Sales Personnel, Managing the selling efforts

**Unit 4: MARKETING CHANNELS -** Advertising and Sales Promotion, Franchises, Sales promotion resources. Integrated Marketing Communication, managing integrated marketing communication. On-line Marketing- Social Media Marketing, Customer Network Value, Word of Mouth concept, ROI of Social Media, Evolution of a Brand.

**Unit 5: DIGITAL MARKETING:** Search Engine Optimization (SEO), Pay-per-click (PPP) Advertising, Google AdWords and Paid Search Advertising. **Display Advertising-** Display Campaigns HubSpot: Inbound Marketing and Web 2.0, Mobile tools, Measuring Effectiveness of Online Advertising. Online Metrics.

**Capstone Case studies.**

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## MHA704-EQUIPMENT AND MATERIALS MANAGEMENT

### 1. Preamble

Course Title	Equipment and Materials Management
Course Code	MHA704
Credits	04
Number of Hours per Group	60 class hours

**2. Course Description:** The main objective of Equipment and Materials Management is assuring a supply of material with optimised inventory levels and minimum deviation between planned and actual results. And of the quality that is: At the right price, from the right sources.

### 3. Learning Outcomes

By the end of the course, the student should be able to:

1. Define the objectives of material handling
2. Evaluate material management system
3. Explain purchasing skills
4. Explain logistics management
5. State inventory control methods
6. Identify the quality control measures
7. List waste management practices

## MHA704-EQUIPMENT AND MATERIALS MANAGEMENT

**Unit 1: MATERIAL HANDLING-** Introduction and Meaning, Objectives of Material Handling, Principles of Material Handling, Selection of Material Handling Equipment, Evaluation of Material Handling System, Guidelines For Effective Utilization of Material Handling Equipment, Relationship between operational layout and Material Handling Equipment

**Unit 2: MATERIALS MANAGEMENT-**a) Introduction and Meaning b) Functions of Material Management c) Material Planning and Control (Techniques of Material Planning) d) Purchasing (Practical Purchasing Skills - theory, practice and techniques, Strategic Procurement Skills, Supplier Relationships: The Total Management Process). e) Logistic Management (Logistic Analyst, Store Management, Advanced Materials Storage Management - Policy and Process, Identifying and Implementing Business Process Improvements) f) Inventory Control (Integrated Inventory Management, Managing Risk, How to Reduce Inventory Levels - Some Practical Solutions) g) Standardization, Codification and Variety Reduction. h) Value Analysis. i) Ergonomics. j) Just In Time (JIT)- (Seven Wastes & Benefits of JIT)

**Unit 3: WORK STUDY-**a) Advantages of Work study. b) Method study. c) Motion Study. d) Work Measurement. e) Time study. **Quality Control-** a) Introduction b) Fundamental Factors Affecting Quality c) Need for controlling quality d) Types of Inspection e) Types of Quality Control f) Steps in Quality Control g) Tools for Quality control

**Unit 4: MAINTENANCE MANAGEMENT-**a) Objectives of Maintenance b) Types of Maintenance (Break Down, Preventive, Predictive) c) Maintenance Planning & Scheduling d) Repair, Upkeep and Maintenance e) Best Maintenance Practices f) Computer Aided Maintenance

**Unit 5: WASTE MANAGEMENT-** a) Introduction and Meaning b) Reasons for generation and accumulation-obsolete and surplus c) Taxonomy of Waste d) Waste and Productivity, e) Functional Classification of Waste f) Control of Waste g) Recycling of Waste h) Disposal of Waste i) Treatment of Waste in Cost Accounts. **PACKAGING AND DISTRIBUTION MANAGEMENT-** a) Packaging b) Transport c) Physical Distribution d) Information and Technology Integration in Materials Management

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## MHA705- PRINCIPLES OF ECONOMICS

### 1. Preamble

Course Title	Principles of Economics
Course Code	MHA705
Credits	04
Number of Hours	60 class hours

### 2. Course Description

This course on Economics is the application of economic theory and methodology to managerial decision making problems within various organizational settings such as a firm or a government agency. The emphasis in this course will be on demand analysis and estimation, production and cost analysis under different market conditions, forecasting and decision making under uncertainty. Students taking this course are expected to have had some exposure to economics and be comfortable with basic algebra. Some knowledge of calculus would also be helpful although not necessary.

### 3. Learning Outcomes

By the end of the course, learners will be able to

1. Understand basics of the economic theory and analytical tools that can be used in decision making problems.
2. Explain the economic concepts and tools that have direct managerial applications.
3. Sharpen analytical skills through integrating knowledge of the economic theory with decision making techniques.
4. Use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model to which decision-making tools can be applied.

## MHA705- PRINCIPLES OF ECONOMICS

**Unit 1: BASIC PRINCIPLES OF ECONOMICS-**Scarcity and Choice, Trade-offs, Efficiency and Equity, The opportunity cost, Micro versus Macro Economics, Positive versus Normative Analysis & Conclusion. The market forces of demand and supply-Demand Schedule a) Law of Demand b) Demand Curve c) Individual Demand and Market Demand d) Shifts in the demand curve. Supply Schedule e) Law of Supply f) The Supply schedule g) Supply curve. Individual Supply versus Market supply- a) Shifts in Supply b) Market Equilibrium. Elasticity of demand & supply. Law of diminishing returns.

**Unit 2: THE THEORY OF FIRM AND MARKET STRUCTURE: COMPETITIVE MARKET-** a) The meaning of Competition b) Demand for an Individual's firms product c) Profit maximization and competitive firm's supply curve

d) Short-run Equilibrium of the Firm (Economic Profit, Loss e) Breakeven) the supply curve in the competitive market. f) Long-run equilibrium of the firm

**Unit 3: TYPES OF COMPETITIONS AND THEIR CHARACTERISTICS-** a) Monopoly and Monopolistic Competition b) Monopoly c) Demand Curve for the Monopolist d) Profit Maximization/Equilibrium in Monopoly

**Unit 4: MONOPOLISTIC COMPETITION-** a) Feature of the Market b) The short-run equilibrium (profit or Loss) c) The long-run equilibrium d) Monopolistic versus perfect competition e) Price Discrimination. **Oligopoly-**a) Characteristics of Oligopoly b) Behavior of a Firm in an Oligopolistic Market c) Mutual Interdependence d) Leadership pricing e) Kinked Demand Curve

**Unit 5: INTRODUCTION TO MACROECONOMICS-** a) The Circular Flow Model b) National Income Accounts: GDP c) Real GDP and Nominal GDP d) Other Measures of Income GNP, NNP, National Income Personal Income, Disposable e) Financial Market f) The Demand & supply for Money g) The Determinants of Interest rate h) Equilibrium in Financial Market. **Unemployment, inflation and growth, fiscal and monetary policy**

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**SEMESTER – II (M.Sc. -HA)**  
**MINIMUM CONTACT HOURS & CREDITS FOR EACH SUBJECT**

No.	Subject code	Subject (Credits)	Contact Hours per Semester	
			Th.	Pr.
1	MHA801	Strategic Management (04 credits)	60	
2	MHA802	Employee & Management Relations (04 Credits)	60	
3	MHA803	Business Ethics (04 credits)	60	
4	MHA804	Organisational Behaviour & Development (04 credits)	60	
5	MHA805	Financial Reporting & Analysis (04 credits)	60	
TOTAL:			300	
GRAND TOTAL			300	

**WEEKLY TEACHING SCHEME**

No.	Subject code	Subject	Hours per week	
			Th.	Pr.
1	MHA801	Strategic Management	04	-
2	MHA802	Employee & Management Relations	04	-
3	MHA803	Business Ethics	04	-
4	MHA804	Organisational Behaviour & Development	04	-
5	MHA805	Financial Reporting & Analysis	04	-
TOTAL:			20	-
GRAND TOTAL			20	

**EXAMINATION SCHEME**

No.	Subject code	Subject	Term Marks*	
			Th.	Pr.
1	MHA801	Strategic Management	100	-
2	MHA802	Employee & Management Relations	100	-
3	MHA803	Business Ethics	100	-
4	MHA804	Organisational Behaviour & Development	100	-
5	MHA805	Financial Reporting & Analysis	100	-
TOTAL:			500	-
GRAND TOTAL			500	

\* Term marks will comprise 40% Internal Evaluation (IE) & 60% End Semester Exam (ESE) marks.

## MHA801-STRATEGIC MANAGEMENT

### 1. Preamble

Course Title	Strategic Management
Course Code	MHA801
Credits	04
Number of Hours per Group	60 class hours

### 2. Course Description

Strategic management involves the formulation and implementation of the major goals and initiatives taken by a company's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization competes. Strategic management provides overall direction to the enterprise and involves specifying the organization's objectives, develop policies and plan designed to achieve these objectives, and then allocating the resources to implement the plan. Strategy provides the direction for operational management, which is primarily concerned with improving efficiency and controlling costs, within the boundaries set by the organization's strategy. This course addresses different concepts of strategy including strategic management, process, environment scanning, strategy formulation, strategy implementation, strategy evaluation, and various tools of strategic management. This course will provide an understanding of how strategies are formed at top and how operational managers align their actions to strategy.

### Learning Outcomes

By the end of the course, learners will be able to

#### Knowledge

1. Enumerate on strategies most favourably in view of impact and competition.
2. Explain different stages of industry evolution
3. Discuss Internal & External environment
4. Appraise on Business strategy and analysis
5. Discuss Allocation of resources
6. Guide on Strategic Implementation Planning
7. Enumerate on Policies in functional areas

## MHA801—STRATEGIC MANAGEMENT

**Unit 1: INTRODUCTION TO STRATEGIC MANAGEMENT-** a) Strategic Management - An overview, Broad types of strategy (Corporate level, Business level & Functional level) b) Process of Strategic Management c) Role of a Strategist d) Business Policy (Evaluation, Nature, Importance, Purpose & Objectives) e) Mission f) Vision g) Goals and Objectives (Necessity of formal objectives, Goals Vs Objectives)

**Unit 2 : ENVIRONMENTAL, EXTERNAL AND INTERNAL RESOURCE ANALYSIS-** a) Concept of Organizational environment: Internal & External Environment b) Need for environmental analysis (External Environment) c) External

Factor Evaluation Matrix (EFEM) d) Process of SWOT analysis e) Opportunities & Threats f) Internal resource analysis g) Strengths & Weaknesses h) Marketing i) Finance j) Production k) HR l) Global Competitiveness m) Role of strategic management in the above mentioned areas n) Key environmental variable factors n) Strategic advantage profile (SAP) o) Organization structure and control p) Environmental scanning techniques (PESTEL, SWOT/TOWS), Boston Consulting Group Matrix (BCGM), Strategic Position and Action Evaluation Matrix (SPACE) q) Internal factor Evaluation Matrix (IFEM) r) Competitive Profile Matrix (CPM) s) Quantitative Strategic Planning Matrix (QSPM) t) Porter's five forces analysis and Porter diamond model

**Unit 3: STRATEGIC PLANNING & FORMULATION-INTENSIFICATION STRATEGIES:** a) Market penetration b) Market development c) Product development d) Innovation. Integrative strategies- a) Vertical b) Horizontal. Diversification strategies- a) Concentric b) Conglomeratic. Restructuring /Retrenchment strategies-a) Liquidation b) Turnaround c) Divestment d) Acquisition (Take over) e) Merger/Combination f) Joint venture (JV)

**Unit 4: POLICIES IN FUNCTIONAL AREAS-** Policy, Product policies, Personnel policies, Functional policies, financial policies, marketing policies & Public relations policies

**Unit 5: STRATEGIC IMPLEMENTATION, REVIEW AND EVALUATION-**a) Interrelationship between formulation & implementation b) Project implementation resource allocation c) McKinsey's 7-S Model d) Measure Organizational Performance e) Take corrective actions f) Competitive dynamics g) Corporate Governance h) Group oral presentation of company's final Marketing proposal

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## MHA802- EMPLOYEE & MANAGEMENT RELATIONS

### 1. Preamble

Course Title	Employee & Management Relations
Course Code	MHA802
Credits	04
Number of Hours per Group	60 class hours

**2. Course Description:** Students should be able to elaborate on the concept of Industrial Relations. The students should be able to illustrate the role of trade union in the industrial setup. Students should be able to outline the important causes & impact of industrial disputes. Students should be able to elaborate Industrial Dispute settlement procedures.

### 3. Learning Outcomes

At the end of this course, students will be able to:

1. Understand the perspective of union & management relations
2. Conceptualise the public policies and union management relations
3. Explain the structure of trade union and their recognition
4. Identify the points required for grievance handling
5. State the dynamics of conflict and collaboration
6. Explain the emerging trends in union relations.

## MHA802- EMPLOYEE & MANAGEMENT RELATIONS

**Unit 1: CONCEPTUAL FRAMEWORK-** a) Union Management Relations Perspective b) Public Policies and Union Management Relations c) Major Events and International Issues

**Unit 2: UNIONS AND UNIONISM-** a) Trade Union Development and Function b) Trade Union Structures and Trade Union Recognition c) Leadership and Management in the Trade Unions d) White Collar and Managerial Trade Unions e) Management and Employers' Association

**Unit 3: GRIEVANCE HANDLING-** a) Employee Grievance Handling b) Compensation Management c) Employee Vs. Organization Liabilities.

**Unit 4: CONFLICT RESOLUTION-** a) Dynamics of Conflict and Collaboration b) Nature and Content of Collective Bargaining c) Negotiation Skills d) Issues and Trends in Collective Bargaining e) Role of Labour Administration: Conciliation, Arbitration and Adjudication

**Unit 5: WORKERS' PARTICIPATION IN MANAGEMENT-** a ) Evolution, Structure and Processes b) Design and Dynamics of Participative Forums c) Strategies and Planning for Implementing Participation. **TRENDS IN UNION MANAGEMENT RELATIONS-** a) Management Emerging Trends in Union Management Relations b) Cross, Cultural Aspects of Union Relations

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## MHA803 – BUSINESS ETHICS

### 1. Preamble

Course Title	Business Ethics
Course Code	MHA803
Credits	04
Number of Hours per Group	60 class hours

**2. Course Description:** “Business Ethics” can be defined as the critical, structured examination of how people and institutions should behave in the world of commerce. In particular, it involves examining appropriate constraints on the pursuit of self-interest, or (for firms) profits, when the actions of individuals or firms affect others. Law often guides business ethics, while other times business ethics provide a basic framework that businesses may choose to follow to gain public acceptance.

Many equate “ethics” with conscience or a simplistic sense of “right” and “wrong”. Others would say that ethics is an internal code that governs an individual’s conduct, ingrained into each person by family, faith, tradition, community, laws, and personal mores. Corporations and professional organizations, particularly licensing boards, generally will have a written “Code of Ethics” that governs standards of professional conduct expected of all in the field.

This course would definitely provide all students an opportunity to seek what is correct and what is not, simply by examining one’s own values and character as well as those of others and providing a better integrated approach towards sound decision making and an ideal management practice’s students are expected to apply these theories to a wide range of government’s policies, business and personal issues.

### 3. Learning Outcomes:

By the end of the course, learners will be able to

#### Knowledge

- Familiarize oneself with the theory and practice of managing ethics in organizations
- Explore the basic Ethical theories, stakeholder perspectives and providing a rational approach toward the application side of sound decision making
- Gauge the impact of individual and organizational decisions on human life, society and the environment at a larger perspective
- Conceptualize a basic idea about the principles of business ethics

#### Competencies

- Develop active listening skills
- Apply the concepts of ethics in business

- Evaluate the implications of ethics in business by possessing the art of assessing ethics as well as the business environment
- Relate to the principles associated with business ethics

### **Mindset**

- Develop a mindset based on personal values, temperaments, culture and psychology
- Examine one's own character and values for better decision making and management practices
- Development of a true well-being with active thinking capabilities which leads to the search for human flourishing

## **MHA803 – BUSINESS ETHICS**

**Unit 1: INTRODUCTION-** a) Concepts, Sources and Importance of ethics, Ethical principles and relevance in hospitality and related business b) Moral Development (Kohlberg's 6 stages of Moral Development, Myth of amoral business) c) Theory and practices of Holistic Management and its relevance d) Normative Theories- Gandhian Approach, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory

**Unit 2: BUSINESS AND ORGANIZATIONAL ETHICS-**a) Types of Business Ethics, Factors affecting Business Ethics, Need of Business ethics, Ethics vs. Morals and Values, Indian values in Management-Secular and Spiritual values, Lessons from Ancient Indian Educational System b) The Indian Business scene, Ethical concerns, LPG & Global trends in business ethics, Corporate code of ethics-Formulating, Advantages, implementation Professionalism and professional ethics code c) Growth of Global Companies, Impact of globalization on Indian Corporate and Social culture, International codes of Business Conduct

**Unit 3: CORPORATE GOVERNANCE-** a) Corporate ethics & governance-An overview, Origin and Development of Corporate governance b) Theories underlying Corporate Governance (Agency theory, Stake holder's theory and Stewardship theory. c) Corporate Governance Mechanism: Indian Model, Anglo-American Model, Japanese Model, OECD principles d) Impact of Corporate governance on sustainability e) Distributive Justice f) Corporate Social Responsibility (CSR). Role players-a) Role of Board of Directors and Board Structure, Role of Non-executive Director, Role of Auditors b) CII Report, Cadbury Committee

**Unit 4: STRESS MANAGEMENT, WORK & LIFE BALANCE-** a) Stress, Distress b) Indian Perspective of Stress Management c) Coping with Stress, d) Reasons for stress at workplace e) Time Management f) Ethics at work g) Living with values h) Standing up for the value system

**Unit 5: ETHICS IN MANAGEMENT-** a) Introduction, Ethics in HRM, b) Ethical aspects of Financial Management, c) Marketing Ethics, d) Technology Ethics and Professional Modern Ethics e) Building and maintaining ethical climate in business f) Role of ethical leadership g) Contemporary issues in business, related to ethics

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## MHA804 - ORGANISATIONAL BEHAVIOUR & DEVELOPMENT

### 1. Preamble

Course Title	Organisational Behaviour & Development
Course Code	MHA804
Credits	04
Number of Hours per Group	60 class hours

### 2. Course Description:

The management of complex organizations requires a thorough understanding of the nature of human behavior in an organization context. The behavior in organizations course responds to this need & focuses on the interaction between individuals & groups within organizations, & the implications of specific behaviors. Topics include individual behavior & how it is influenced by values, attitudes, personality & emotion; culture; communication & motivation; understanding how groups & teams work; leadership; the role of politics & power, & conflict & negotiation.

The course is designed to provide a powerful learning experience through a combination of methodologies including engagement in dialogues on various academic perspectives, self-analysis & feedback, role plays, case analyses & management games. Students will have opportunities to enhance their conceptual & behavioral skills in a safe environment.

### Learning Outcomes

By the end of the course, learners will be able to:

1. Understand & explain individual behavior & its implications in organizational settings by appreciating personality, values, attitudes, emotions, perception, decision making & motivational theories.
2. Understand & explain leadership, group & team dynamics as well as their implications in an organizational context. Appreciating power dynamics & politics in the organization.
3. Understand the interplay between various aspects of individual & group level attributes.
4. Understand & appreciate the role of stress & emotions for effective functioning of an executive & develop the skills to manage stress & emotions.
5. Develop the competence required to work effectively in a team.
6. Appreciate the organizational context & apply relevant contemporary organizational behavior theories, concepts & models in order to analyze & act on organizational cases & issues.
7. Differentiate between the various leadership models, recognize own & other's leadership styles, & infer consequences of leader behaviors in given organizational situations.
8. Analyze & appreciate the role of social values in an Indian business context.

## MHA804- ORGANISATIONAL BEHAVIOUR & DEVELOPMENT

**Unit 1: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR; DEVELOPING ORIENTATION,** Why Study OB, Various Approaches & Current Challenges, Personality; Approaches to Personality, Assessment & Use, Emotions &

Moods; Basic Emotions, Emotional Labor, Emotional Intelligence, Values, Attitudes & Job Satisfaction; Components of Attitude, Work Related Attitude, Evaluation & Management, Cross Culture Values, Perception & Individual Decision Making; Impression Management, Cases of Misrepresentation

**Unit 2 : MOTIVATION** – Concepts & Application; Various Approaches of Motivation; Need & Content Theory; Use of Motivation in Organization, Stress Management; Dimensions, Models, Causes & Management of Stresses at Individual & Organizational Level. **Group Dynamics**; Types, Development of Group, Group Processes; Model of Group Work, Group Decision Making, Social Loafing, Understanding Teams: Various Types of Team, Organizational Application of Team Work.

**Unit 3: LEADING HOSPITALITY ORGANIZATIONS:** Theories & Emergence of Leadership, Developing Leaders. Power & Politics: Sources of Power, Individual, Group & Organizational Powers, Symbols of Power; Organizational Politics, Neutralizing Politics. Emerging Areas in Hospitality Industry: Technology & Organizational Transformation; Outsourcing Downsizing

**Unit 4: INTRODUCTION TO ORGANIZATIONAL DESIGN & DEVELOPMENT**, Evolution, Organizational Change; Environmental Analysis, Process, Types, Approaches & Theories. Diagnosing Organizations; Practices, Processes, Policies, Groups, Jobs; Collecting & Analyzing Data

**Unit 5: DESIGNING INTERVENTIONS;** Leading & Managing Changes. Strategic Change: Cultural Change, Organizational Culture; Approaches, Types, Characteristics. Human Process Intervention & Techno-structural Interventions: Organizational Design: Determinants, Parameters & Challenges

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## MHA805- FINANCIAL REPORTING & ANALYSIS

### 1. Preamble

Course Title	Financial Reporting & Analysis
Course Code	MHA805
Credits	04
Number of Hours per Group	60 class hours

**2. Course Description:** Accounting in business occurs even before a hospitality facility ever opens. This is so because businesspersons estimate their costs before they decide to build their facilities and often seek loans from banks to help them. Those banks will assuredly want to know about the proposed business's estimated financial performance before they decide to lend it money. Accurate accounting is important to many other individuals in the hospitality industry. The owners of a restaurant or hotel will certainly want to monitor their business's financial condition. These owners may be one or more individuals, partnerships, or small or very large corporations, but they all care about the performance of their investments. Investors in the hospitality industry generally want to put their money in businesses that will conserve or increase their wealth. To monitor whether or not their investments are good ones, investors will always seek out and rely upon accurate financial information. Financial reporting and analysis introduces the language of business that is used as a management tool to communicate crucial information to stakeholders. There is a need to understand the financial statements especially the economic substance subsumed in them in terms of financial condition and the efficacy of operations of a business. Financial reporting is mandatory activity of companies and their reporting practices have implications for the overall governance of the firm. The course introduces certain tools that can be used to decipher the critical information present in financial statements.

### 3. Learning Outcomes:

By the end of the course the student should be able to:

1. Make sense of the contents of the Annual report.
2. Prepare Financial Statements
3. Understand the quality of Reporting
4. Understand the managerial discretion in Accounting Policies
5. Analyze and interpret Financial Statements

## MHA805- FINANCIAL REPORTING & ANALYSIS

Unit1: **INTRODUCTION TO FINANCE AND BUSINESS ANALYTICS** - Planning the Profitable Restaurant- a) Overview and Scope of Financial Reporting and Business Analytics b) Users of Accounting Information c) Accounting Concepts and Conventions.

Unit2: **PROCESS OF PREPARATION OF FINANCIAL STATEMENTS-BOOKS OF ACCOUNTS** (Journal, Ledger, Cash Book)-House funds, Petty Cash, Purchases Journal, Guest Ledgers, Credit Card accounts, Cash Disbursements Journal, General Ledger, General Journal, Payroll Journal, Specialized Journals for Lodging Operations. **THE STATEMENT OF CASH FLOWS**-Purpose, Format and Uses, What information is reported in the Statement of Cash

Flows, Three Categories of Cash flows, Non cash investing and Financing, Direct and Indirect Methods, Using Cash Flow information to Forecast future Financial position.

Unit3: **REVENUE CYCLES: SALES, RECEIVABLES AND CASH-** a) Revenue Recognition b) When and How much c) Pressure to recognize Revenues d) Timing: Delivery, Percentage of Completion, Installment Methods e) Amount: Bad Debts, Sales Discounts, Sales returns and Allowances, Warranty Costs. **Revenue Management for Hotels-** a) Establishing Room Rates b) Revenue Management c) Non-Room Revenue d) Telephone and Other Sources of Income e) Recreational: Golf, Tennis, and Spas. Self-Standing Restaurants and Private Clubs etc. **ANALYSIS OF MONETARY ASSETS:** Current Ratio, Acid test, Days of receivables etc

**Unit 4: EARNINGS MANAGEMENT-** a) Factors that motivate Earnings Management; meet Internal Targets or External expectations, Income Smoothing b) Common Techniques used to Manage Earnings c) Window dressing for an IPO or Loan. **Cost of Goods Sold and Inventory-**What is Inventory and who owns it? **The type of Companies:** a) Merchandise, Manufacturing or Services b) The Cost of inventory c) Accounting for Inventory and Cost of Goods Sold d) Overview of Perpetual and Periodic Inventory Systems. **Inventory Costing Methods:** a) Specific Identification Method, First in, First out method, Last in First out Method, Average Cost Method b) Lower of Cost or Market c) Analysis Of Inventory d) Inventory Turnover and Gross Margin

Unit 5: **UNDERSTANDING ANNUAL REPORTS AND FINANCIAL STATEMENT ANALYSIS-** a) Analysis of Financial Statements b) Horizontal Analysis, Vertical Analysis c) Trend Analysis, Ratio Analysis d) Ratio Standards e) Purposes of Ratio Analysis f) Average versus Ending Value.

**Classes of Ratios. Liquidity Ratios-** a) Current Ratio, Acid-Test Ratio b) Operating Cash Flows to Current Liabilities Ratio, Accounts Receivable Turnover, Average Collection Period. **Solvency Ratios-** a) Debt-Equity Ratio b) Long-Term Debt to Total Capitalization Ratio, Debt Service Coverage Ratio c) Number of Times Interest Earned Ratio d) Fixed Charge Coverage Ratio e) Operating Cash Flows to Total Liabilities Ratio

**Activity Ratio-** a) Inventory Turnover, Property and Equipment Turnover, Asset Turnover b) Paid Occupancy Percentage and Seat Turnover c) Complimentary Occupancy d) Occupancy Percentage e) Average Occupancy per Room f) Multiple Occupancy

**Profitability Ratios-** a) Profit Margin b) Gross Operating Profit Margin Ratio c) Gross Operating Profit per Available Room d) EBITDA Margin Ratio d) Return on Assets, Return on Owners' Equity, Earnings per Share e) Price Earnings Ratio

**Viewpoints Regarding Profitability Ratios, Operating Ratios-** a) Mix of Sales b) Average Daily Rate c) Revenue per Available Room d) Average Food Service Check e) Food Cost Percentage f) Beverage Cost Percentage g) Labor Cost Percentage

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