

## **Certificate Programme in Tourism**

Duration : 6 Months  
Eligibility : Pass in Higher Secondary  
Medium : English

### **COURSE OF STUDY & SCHEME OF EXAMINATIONS**

<b>Code</b>	<b>Subject</b>	<b>Total Marks</b>	<b>Passing Minimum</b>
1.1	Tour Operators and Travel Agencies	100	40
1.2	Tourism Entrepreneurship	100	40
1.3	Tourism and Accommodation	100	40
	Total	300	120

## 1.1 : TOUR OPERATORS AND TRAVEL AGENCIES

### UNIT 1

**Tour Operators:** Meaning- Types – Role and services of tour operators- Concepts of package tourism and Free Independent Tourists (FIT) – Significance- Customised and Regularized packages.

### UNIT 2

**Economics of Tour Operation:** Choice of travel circuits – Up-linking – Procurement of services – Strategic alliance or own facilities utilization – Cost, benefit, return and risk aspects.

### UNIT 3

**Travel Agencies:** Meaning - Types – Role and services of travel agencies- Ticket booking services - Strategic alliance– Cost, benefit, return and risk aspects.

### UNIT 4

**World and Regional Bodies of Travel Agents:** Pacific Area Travel Association (PATA)- International Air Transportation Association – Travel Agents Association Of India (TAAI) – Structure, Composition and functions of these organisations.

### UNIT 5

**Problems of Tour operator and Travel Agency Services:** General Problems arising out of the nature of tourism industry like seasonality, tariff fluctuations, lack of coordination, Cancellations - Special Problems: Riots and local disturbances, Principal-Agent misunderstanding.

### UNIT 6

**Prospects of Tour operator and Travel Agency Services :** Tour operators and Travel Agency Services – Potentials for development in the context of Free Trade and Globalisation – New roles in the contemporary environment.

### REFERENCES

1. Charles R. Goeldner, Brent Ritchie, J.R., *Tourism : Principles, Practices, Philosophies*
2. Philip Kotler, et.al., *Marketing for Hospitality and Tourism*, Ed.3.
3. Roy A. Cook, et.al., *Tourism : The Business of Travel*, Ed.2.

## 1.2 :TOURISM ENTREPRENEURSHIP

### UNIT 1

**Entrepreneurship concepts and requisites:** Concept and types of entrepreneurship- Qualities of successful entrepreneurs- Requisites of entrepreneurship: Innovation, Creativity, Risk taking, etc.- Entrepreneurial opportunities in Tourism: An overview.

### UNIT 2

**Entrepreneurial Opportunities in Tourism –I (Accommodation):** Entrepreneurial opportunities in Accommodation sector: Nature, Scope, Risk and Return aspects of the opportunity- Sources of finance – Determinants of success of the venture- Case studies of selected Hotel Projects.

### UNIT 3

**Entrepreneurial Opportunities in Tourism –II( Transportation):** Entrepreneurial opportunities in Transportation sector: Nature, Scope, Risk and Return aspects of the opportunity- Sources of finance – Determinants of success of the venture- Case studies of selected Tourist cab services.

### UNIT 4

**Entrepreneurial Opportunities in Tourism –III (Shopping and Restaurant):** Entrepreneurial opportunities in Shopping and Restaurant services sector: Nature, Scope, Risk and Return aspects of the opportunity- Extent of tourist spending on these aspects- Sources of finance – Determinants of success of the venture.

### UNIT 5

**Entrepreneurial Opportunities in Tourism –IV (Tourism Attraction Development):** Entrepreneurial opportunities in tourism attraction development: Nature, Scope, Risk and Return aspects of the opportunity- Sources of finance – Determinants of success of the venture- Case studies of selected Theme parks, Resorts Hotels, Tour operators, etc.

### UNIT 6

**Entrepreneurial Development in Tourism :** Programmes for developing entrepreneurship – Entrepreneurial culture – Intrapreneurship – Special Programmes of assistance.

### REFERENCES

1. Peter F Drucker, *Innovation and Entrepreneurship*
2. Charles R. Goeldner, Brent Ritchie, J.R., *Tourism : Principles, Practices, Philosophies.*
3. Philip Kotler , et.al., *Marketing for Hospitality and Tourism, Ed.3*
4. Peter Mason, *Tourism Impacts, Planning and Management*
5. Roy A. Cook, et.al., *Tourism : The Business of Travel, Ed.2*
6. Douglas Robert Brown, *The Restaurant Managers Handbook : How to setup, Operate and Manage a Financially Successful Food Service Operation*
7. Denney G. Rutherford , *Hotel Management and Operations, Ed.3*

## 1.3: TOURISM AND ACCOMMODATION

### UNIT 1

**Accommodation facilities in tourism:** Importance of accommodation in tourism- Types of accommodation- Basic and additional facilities provided – Nature of demand for and supply of accommodation facilities.

### UNIT 2

**Star Hotels and Tourism:** Star Classification of hotels- Criteria for classification – Features of different star hotels- Profile of guests- Guest relationship – MICE tourism in hotels- Tariff plans- Rate structure and concessions – Marketing by hotels - Occupancy and penetration levels and determinants- Scarcity of Rooms.

### UNIT 3

**Supplemental accommodation facilities and tourism:** Concept, types and significance of supplemental accommodation facilities- Profile of tourists- Factors influencing the choice.

### UNIT 4

**Housekeeping and Tourism:** Cleaning of guest room/bathrooms- Bed making- cleaning public of areas- Food service area – Elevators and Corridors –Maintenance of equipments - Cleaning agents: safety in use and storage.

### UNIT 5

**Restaurant Service and tourism:** Tourist preferences, including that of Fastidious tourists for multi cuisine services - Indian cuisines - Cuisine: Basics, Made ups and Aesthetics- Food Personnel: kitchen hierarchy - Catering to different categories: Individuals including etiquettes) & groups – Hygiene: Food Items and Personnel - Cooking Tasks, Hazard and Precautions- Approval of Restaurants - Restaurant industry ways to keeping customers.

### UNIT6

**Human Resources in hotels and Tourism:** HRs in Hotels and tourism development- Job positions- Recruitment- Compensation- Satisfaction level.

### REFERENCES

1. Philip Kotler, et.al., *Marketing for Hospitality and Tourism*, Ed.3.
2. Anand, *Tourism and Hotel Industry*, India
3. Douglas Robert Brown , *The Restaurant Managers Handbook : How to Set Up, Operate, and Manage a Financially Successful Food Service Operation*
4. Denney G. Rutherford, *Hotel Management and Operations*, Ed.3.

## **Certificate Programme in Retail Sales**

Duration : 6 Months  
Eligibility : Pass in Higher Secondary  
Medium : English

### **COURSE OF STUDY & SCHEME OF EXAMINATIONS**

<b>Code</b>	<b>Subject</b>	<b>Total Marks</b>	<b>Passing Minimum</b>
1.1	Principles of Retail Management	100	40
1.2	Shopper Behaviour and Relations Management	100	40
1.3	Retail Sales Management and Selling Skills	100	40
	Total	300	120

## 1.1 PRINCIPLES OF RETAIL MANAGEMENT

### UNIT 1

**Retail Management Concept and Trend:** Definition and Meaning- Characteristics- Functions- Role of retailing- Trends in Retailing- Types of Retailing-Forms of Retailing based on ownership- Non-Store Retailing- On-line sales- Service and Product Retailing-Retail theories-Wheel of Retailing.

### UNIT 2

**Retail Market Segmentation and Marketing Mix:** Retail Market segmentation- Need- Criteria- Dimensions of segmentation- Customer Clusters and Customer profiles- Retail Market Mix: Elements of Mix- Designing the Mix to meet the Segment needs.

### UNIT 3

**Merchandising and Facilities:** Merchandise Planning- Identifying Customer Needs and Wants- Presenting the Merchandise –Visual Merchandising-Category Management- Product Movement and Stocking Plans- Retail Facilities: Cold Storage- Display- Demo- Warehouse-Customer Convenience.

### UNIT 4

**Pricing, Promotion and Channel of Distribution:** Retail Pricing: Pricing Factors- Pricing Methods- Retail pricing strategies: Promotion Pricing – Competitive Pricing- Clearance Pricing- Pre-emptive Pricing- Value Pricing and Every Day Low Pricing (EDLP) Pricing strategy-Retail promotion strategies: Retail Advertisement, Marketing and Promotion (AMP)- In-store promotion- External promotion- Retailing Channels: Criteria for selection of suppliers-Channel choice- Intensive, Selective and Home Delivery models.

### UNIT 5

**Managing Layout and Personnel:** Retail Location: Factors and Presence- Visibility Management- Layout plan- Open Access- Billing and Security- Timing models- 24 hours Timing: Pros and cons- Careers in Retailing-Recruitment, Selection and Training- Role of IT in Retailing: Barcodes and REID-Retail Management Information System.

### UNIT 6

**Retailing Industry:** Entrepreneurial and Risk-Return features of Retailing- Space for every shade and size- Retail Life cycle - Emergence of MNCs in Retailing- New Retail formats: Malls, Category Killers, Membership/Warehouse clubs, Ethnic and Home & Design Centres- Multi Channel Retailing - Foreign direct Investment in Retail Industry.

### REFERENCES

1. Swapna Pradhan, *Retail Management-A Strategic Approach*, 2008, TMH.
2. David Gilbert, *Retail Marketing Management*, 2000, Pearson Education Limited.
3. James Ogden & Denise Ogden, *Integrated Retail Management*, 2007, Biztantra.
4. Barry Berman, Joel R. Evans, *Retail Management*, 2009, Pearson College Div
5. [Michael Levy](#) and Barton Weitz, [Retailing Management](#) , 2008, McGraw Hill-Irwin.
6. [Rosemary Varley](#), [Retail Product Management: Buying and Merchandising](#), Routledge, 2001.
7. George Belch and Michael Belch, *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw-Hill, 2011.

## 1.2 SHOPPER BEHAVIOUR AND RELATIONS MANAGEMENT

### UNIT 1

**Introduction to Shopper Behavior:** Concept, Meaning and Scope of Shopper Behavior- Importance of studying Shopper behaviour- Application of Shopper behaviour principles to strategic marketing- Market segmentation and Shopper behaviour- Model of Shopper Decision Making.

### UNIT 2

**Shopper Decision Process:** Problem Recognition –Problem Solving Process- Information Search- Alternative Evaluation and Selection-Outlet Selection and Purchase: Considerations- Store Loyalty Factors- Post Purchase Behavior-Customer Satisfaction – Ensuring Repeat visit and Recommendation to others.

### UNIT 3

**Internal Determinants of Shopper Behaviour:** Values, Motivation, Personality, Life-style, Life Phase, Perception and Learning based factors influencing shopping behaviour- Change in shopping behaviour: Issues and Management.

### UNIT 4

**External Determinants of Shopper Behavior:** Opportunities and compulsions of environment setting shopping behaviour- Influence of Culture and Subculture, Social Class and Economic Standing on Shopper Behaviour- Reference Groups, Family Influences and Cross Cultural factors on Shopper Behaviour- Dynamics of these External determinants- International Perspective.

### UNIT 5

**Customer Relationship Management (CRM):** Concept and Components of CRM- Goals of CRM- Using Customer touch points – Decisions on Responsibility for CRM: Marketing / Sales / Customer Services/ Product Support-Channel Or other partners- CRM Planning – Developing Strategy – Customer Life Time Value and Customer Equity.

### UNIT 6

**Stakeholder Relationship Management (SRM):** Supplier Relations- Channel Relations- Competition Relations- Employee Relations- Trade-body Relations- Environmental Management-Strategy for SRM for sustained development.

### REFERENCES

1. Claus Ebster and Marion Garaus, *Consumer Behavior: [Store Design and Visual Merchandising: Creating Store Space That Encourages Buying](#)*, 2011, Business Expert Press.
2. Huddleston and Minahan, *[Consumer Behavior: Women and Shopping](#)*, 2011, Business Expert.
3. Stella Minahan, Sean Sands, and Carla Ferraro, *[The Inscrutable Shopper: Consumer Resistance in Retail](#)*, 2011, Business Expert Press.
4. [Leon Schiffman](#) & [Leslie Kanuk](#), *Consumer Behavior*, 2010, Prentice Hall.
5. Michman and Mazze, *[The Affluent Consumer: Marketing and Selling the Lifestyle](#)*, Praeger, 2006.
6. Phil Lempert, *[Being a Shopper: Understanding the Buyer's Choice](#)*, Wiley, 2002.
7. Marieke K. de Mooij, *Consumer Behavior and Culture: The Consequences for Global Marketing and Advertising*, 2004, Sage Publications.
8. Ann Satterwaite, *Going Shopping: Consumer Choices and Community Consequences* YUP, 2001.
9. Herb Sorensen, *Inside the Mind of the Shopper: The Science of Retailing*, 2009, Wharton School.
10. DMS Retail, *Retail Customer Service Fundamentals*.
11. Michael R. Solomon, *[Consumer Behavior: Buying, Having and Being](#)*.

### 1.3 RETAIL SALES MANAGEMENT AND SELLING SKILLS

#### UNIT 1

**Introduction to Sales Management:** Meaning and Scope- Functions- Decisions Areas- Features of Different Types of Sales: Consumer Market and Industrial Market sales- Regular, Promotional, New Product, Seasonal and Clearance Sales – Direct Selling – Indirect Selling – Vending Selling & E-Selling - Counter Sales – Franchise Selling – Catalogue Sales.

#### UNIT 2

**Qualities and Skills of a Sales Person:** Personal Qualities: Courtesy – Patience– Perseverance- Listening – Expression- Hard-work- Achievement motivation- Self confidence– Grooming for Personal Quality Perfection – Professional Skills: Product Knowledge– Organizational Knowledge - Knowledge of Competitor offerings- Dialogue Process- Situational Decision Making skills – Discerning Power- Responsibilities.

#### UNIT 3

**Sale Process and Relationship Building:** Process of selling- Prospecting – Qualified Prospecting- Pre-approach preparation–Approach and Initiation – Presentation & Demonstration – Handling Objections, Doubts, Misunderstanding and Complaints - Closing Sales – Follow-up action – Relationship building: Strategies and services- Service calls- Up-selling opportunities- Cross-selling – Recommendations and References- Posting an opinion in the Web-pages.

#### UNIT 4

**Recruitment and compensation:** Recruitment and selection of sales force- Induction- Job Assignment and Rotation- Training of sales force- Training in Selling strategies- Compensation plans: Time and Performance based schemes- Factors influencing compensation level- Unique Compensation for Unique Talents.

#### UNIT 5

**Sales Documentation and Value Handling:** Billing – Credit Billing– Credit/Debit Card Billing– Managing Returns, Refund and Replacements – E&OE– VAT –Traveling Cheques – Tele-Transfer – International Currencies and Exchange rate conversions – Cash handling Techniques- Safety and security of valuables- Prevention of shoplifting, thefts and pilferages.

#### UNIT 6

**Sales Planning and Operations:** Sales Strategy: Design, Planning, Execution- [Sales Incentive Plan](#) - [Sales process engineering](#)- Sales Communication- Lead Generation- Sales Programs- Measurement of Results: Sales Reporting Analytics & Sales Data-[Sales Quota](#).

#### REFERENCES

1. [Charles Futrell](http://www.amazon.com/Fundamentals-Selling-Charles-Futrell/dp/0073381128/ref=pd_sim_b_7-#)[http://www.amazon.com/Fundamentals-Selling-Charles-Futrell/dp/0073381128/ref=pd\\_sim\\_b\\_7-#](http://www.amazon.com/Fundamentals-Selling-Charles-Futrell/dp/0073381128/ref=pd_sim_b_7-#), *Fundamentals of Selling*, McGraw Hill-Irwin, 2008.
2. Chetan Bajaj, Rajnish Tuli, Nidhi V Srivastava, *Retail Management*, Oxford, 2006.
3. [Richard R Still](#), [Cundiff W Edward](#), [Govoni A P Norman](#), *Sales Management: Decision Strategy and Cases*, Pearson, 2008.
4. Dhotre Meenal, *Channel Management and Retail Marketing*, HPH, Mumbai, 2005.
5. [George Whalin](http://www.amazon.com/Retail-Success-George-Whalin/dp/0970643500-#)<http://www.amazon.com/Retail-Success-George-Whalin/dp/0970643500-#> and [Terri Pilot](#), *Retail Success*, Willoughby Press, 2001.
6. [Willard N. Ander](#)[http://www.amazon.com/gp/product/047147357X/ref=pd\\_lpo\\_k2\\_dp\\_sr\\_3?pf\\_rd\\_p=1278548962&pf\\_rd\\_s=lpo-top-stripe-1&pf\\_rd\\_t=201&pf\\_rd\\_i=0970643500&pf\\_rd\\_m=ATVPDKIKX0DER&pf\\_rd\\_r=1WRS8K2ABD76STP94MDF-#](http://www.amazon.com/gp/product/047147357X/ref=pd_lpo_k2_dp_sr_3?pf_rd_p=1278548962&pf_rd_s=lpo-top-stripe-1&pf_rd_t=201&pf_rd_i=0970643500&pf_rd_m=ATVPDKIKX0DER&pf_rd_r=1WRS8K2ABD76STP94MDF-#) and [Neil Z. Stern](#), *Winning At Retail: Developing a Sustained Model for Retail Success*, Wiley, 2004.
7. Walter A. Friedman, [Birth of a Salesman: The Transformation of Selling in America](#), Harvard Univ. Press 2004.
8. [S.C. Bhatia](#), [Retail Management](#), Atlantic Publishers, 2008.
9. Peter Fleming, *A Guide to Retail Management*, Jain book Depot, 2006

## **Certificate Programme in Cost and Management Accounting**

Duration : 6 Months  
Eligibility : Pass in Higher Secondary  
Medium : English

### **COURSE OF STUDY & SCHEME OF EXAMINATIONS**

<b>Code</b>	<b>Subject</b>	<b>Total Marks</b>	<b>Passing Minimum</b>
1.1	Cost Accounting	100	40
1.2	Management Accounting	100	40
1.3	Advanced Accountancy	100	40
	Total	300	120

## **Paper 1.1 COST ACCOUNTING**

### **UNIT-I**

Cost accounting – Elements of cost – Cost concepts.

### **UNIT-II**

Accounting and control of material cost.

### *UNIT-III*

Labour – Wage payment and incentives – Labour cost control – Labour turnover.

### **UNIT-IV**

Process costing – Process losses – Inter-process profits.

### **UNIT-V**

Standard costing – Variance analysis.

### **UNIT-VI**

Cost ledgers – Reconciliation of cost and financial profits – Integral accounting.

**Note:** Theory 40%; Problems 60%.

### **TEXT AND REFERENCE BOOKS:**

- |                             |                    |
|-----------------------------|--------------------|
| 1. Advanced cost accounting | : Jain and Narang. |
| 2. Cost accounting          | : N.K. Prasad      |
| 3. Cost accounting          | : S.P.Lengar       |
| 4. Cost accounting          | : Nigam and Sharma |
| 5. Cost accounting          | : P.V. Ratnam      |

## **Paper 1.2 : MANAGEMENT ACCOUNTING**

### **UNIT-I**

Management Accounting – Scope And Importance – Management Accounting Vs Financial Accounting And Cost Accounting.

### **UNIT-II**

Ratio Analysis.

### **UNIT-III**

Fund Flow Analysis – Cash Flow Analysis.

### **UNIT-IV**

Budgeting And Budgetary Control – Sales Budget – Cash Budget – Operating Budget – Master Budget – Flexible Budget – Zero Base Budgeting – Performance Budgeting – Programme Budgeting.

### **UNIT-V**

Marginal Costing – Break Even Analysis – Differential Costing.

### **UNIT-VI**

Capital Budgeting – Nature And Significance – Methods of Evaluation of Alternative Capital Expenditure Programme.

**Note :** Atleast 60% of the Total Marks be Allotted for problems.

### **TEXT AND REFERENCE BOOKS:**

1. Maheswari S N, 'Management Accounting and Financial Control'.
2. Man Mohan and Goyal, 'Management Accounting'.
3. Hingorani and Ramanathan, 'Management Accounting'.
4. . Katyal, 'Management Accounting'.

### **Paper 1.3 : ADVANCED ACCOUNTANCY**

#### **UNIT-I**

Partnership Accounts: Partner's admission – Retirement of a partner – Death of a partner.

#### **UNIT-II**

Joint life policy – Amalgamation of firms – Dissolution of a partnership firm – Insolvency of a partner – Garner Vs. Murray – Piecemeal distribution – Sale to a company.

#### **UNIT-III**

Company Accounts: Issue of shares – Issue of redeemable preference shares – Forfeiture and re-issue of shares – Redemption on redeemable preference shares – Issue of debentures – Redemption of debentures.

#### **UNIT-IV**

Company final accounts – Profits prior to incorporation.

#### **UNIT-V**

Amalgamation – Absorption – Reconstruction.

#### **UNIT-VI**

Department and Branch accounts – Hire purchase and instalment systems – Royalties – Fire claims.

#### **TEXT AND REFERENCE BOOKS:**

1. M.A. Arulanandam & K.S. Raman : Advanced Accounting
2. M.C.Shukla & T.S. Grewal : Advanced Accounting
3. R.L.Gupta : Advanced Accounting
4. Jain & Narang : Advanced Accounting

## **Certificate Programme in Financial Accounting**

Duration : 6 Months  
Eligibility : Pass in Higher Secondary  
Medium : English

### **COURSE OF STUDY & SCHEME OF EXAMINATIONS**

<b>Code</b>	<b>Subject</b>	<b>Total Marks</b>	<b>Passing Minimum</b>
1.1	Basic Financial Accounting	100	40
1.2	Advanced Accountancy	100	40
1.3	Cost Accounting	100	40
	Total	300	120

## **Paper 1.1: BASIC FINANCIAL ACCOUNTING**

### **UNIT-I**

Introduction: Need for accounting, definition, Advantages of Accounting, Methods of Accounting , the Journal, Transaction analysis of Journal entries, Ledger, Posting, Maintaining Purchase books, Trail balance – Meaning, definition, Methods of preparation, Final Accounts, Manufacturing Accounts, Trading profit and loss Accounts, Balance Sheet – Adjustments.

### **UNIT-II**

Bills of exchange and the treatment: Average due date, Meaning, Uses: Determination of due date, Average due date for calculation of interest – Determination of due date.

### **UNIT-III**

Final accounts of non-trading concern:- Introduction, Final Accounts, Final accounts for non profit organization, Receipts and Payment accounts, Income and Expenditure Accounts, Balance sheet.

### **UNIT-IV**

Single Entry:- Meaning, definition, features, limitations, difference between double and single entry system.

### **UNIT-V**

Consignment: Meaning, Features of Consignment transaction, distinction between consignment and sale, Accounting treatment of consignment transactions – Joint Venture, meaning, features , difference between Joint venture and Partnership,. Joint Venture and Consignment.

### **UNIT-VI**

Self-balancing Ledgers: Introduction – Debtors ledger – Creditors ledger – General ledger – Procedure of self-balancing – Adjustment accounts – Journal entries of self balancing – Different methods of depreciation.

### **TEXT AND REFERENCE BOOKS:**

1. Dr.M.A. Arulanandam & K.S. Raman: Advanced Accountancy
2. M.C.Sukhla and T.S. Grewal : Advanced Accountancy
3. Jain & Narang : Advanced Accounts
4. R.L. Gupta : Advanced Accounting

## **Paper 1.2: ADVANCED ACCOUNTANCY**

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Partnership Accounts: Partner's admission – Retirement of a partner – Death of a partner.

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| 2. M.C.Shukla & T.S. Grewal      | : Advanced Accounting |
| 3. R.L.Gupta                     | : Advanced Accounting |
| 4. Jain & Narang                 | : Advanced Accounting |

## **Paper 1.3 COST ACCOUNTING**

### **UNIT-I**

Cost accounting – Elements of cost – Cost concepts.

### **UNIT-II**

Accounting and control of material cost.

### *UNIT-III*

Labour – Wage payment and incentives – Labour cost control – Labour turnover.

### **UNIT-IV**

Process costing – Process losses – Inter-process profits.

### **UNIT-V**

Standard costing – Variance analysis.

### **UNIT-VI**

Cost ledgers – Reconciliation of cost and financial profits – Integral accounting.

**Note:** Theory 40%; Problems 60%.

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| 1. Advanced cost accounting | : Jain and Narang. |
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