

Module - III

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts (18 Hours.)

Module - IV

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss (18 Hours)

Module – V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactionsPreparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- (8 Hours)

MARKETING MANAGEMENT

Instructional Hours:54

Credit: 3

Module I

Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix- 21 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation – Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing (12 Hours)

Module II

Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – BrandingTypes of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing (12 Hours)

Module III

Price Mix – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance (12 Hours)

Module IV

Physical Distribution Mix- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits (12 Hours)

Module V Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing -Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing Remarketing- Guerilla marketing – Ambush Marketing. (6 Hours)