

and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope (15 Hours)

#### Module – IV (13 Hours)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act-Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services ( 13 Hours)

#### Module – V (18 Hours)

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights). Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights. Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18 Hours).

### **FINANCIAL ACCOUNTING– I**

Instructional Hours: 90

Credit: 4

#### Module – I

Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. (26 Hours)

#### Module -II

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. (20 Hours)

### 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