

3.3.2. Books & Book Chapters

1. Textbook on Tourism Industry by Dr. Vinod A. S.



**TEXT BOOK
ON
TOURISM INDUSTRY**

Dr. VINOD A S

ASSISTANT PROFESSOR

**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
MAHATMAGANDHICOLLEGE THIRUVANANTHAPURAM, KERALA
AFFILIATED TO UNIVERSITY OF KERALA**

ATHIRA K A

RESEARCH SCHOLAR

**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE
MAHATMA GANDHI COLLEGE THIRUVANANTHAPURAM, KERALA
AFFILIATED TO UNIVERSITY OF KERALA**

CONTENTS

	<i>PAGE NO</i>
<i>UNIT 1: INTRODUCTION TO TOURISM</i>	<i>1</i>
<i>UNIT 2: TOURISM MANAGEMENT</i>	<i>19</i>
<i>UNIT 3: TOURISM ORGANISATIONS</i>	<i>26</i>
<i>UNIT 4: TOURISM IMPACT, TRENDS AND FUTURE</i>	<i>38</i>
<i>UNIT 5: TOURIST-DESTINATION IMAGE</i>	<i>57</i>

UNIT 1

INTRODUCTION TO TOURISM

TOURISM:

Tourism is a social, cultural, and economic phenomenon that entails the movement of people to countries or places outside their usual environment for personal or business/professional purposes. These people are called visitors (which may be either tourists or excursionists; residents or non-residents) and tourism has to do with their activities, some of which involve tourism expenditure- UNWTO



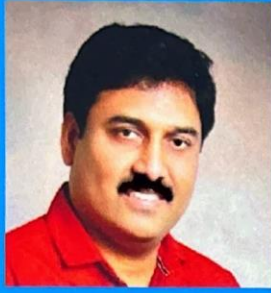
2. Fundamentals of Cost Accounting by Dr. Vinod A.S.

FUNDAMENTALS OF COST ACCOUNTING

OBJECTIVE QUESTIONS AND ANSWERS



DR VINOD A S



Dr. VINOD A S
ASSISTANT PROFESSOR
POST GRADUATE AND RESEARCH DEPARTMENT
OF COMMERCE
MAHATMA GANDHI COLLEGE
THIRUVANANTHAPURAM, KERALA
AFFILIATED TO UNIVERSITY OF KERALA



FUNDAMENTS OF COST ACCOUNTING OBJECTIVE QUESTIONS AND ANSWERS

Dr. VINOD A S

Assistant Professor

Post Graduate and Research Department Of Commerce

Mahatma Gandhi College Thiruvananthapuram, Kerala, India

Affiliated To University of Kerala

ISBN Number: 979-88-676-5566-2

The views and opinions expressed in this book are author(S) own and the facts reported by him/her have been verified to the extent possible. The copy right owner /editors and the publishers are not in any way liable for the same.

All rights reserved with copyright owners and publisher, including the right translate or reproduce the book or parts or parts there of except for brief quotations in critical article or reviews

Copyright© 2023 Editor - Edition: 1 - Volume: 1- NOVEMBER -2023

FUNDAMENTS OF COST ACCOUNTING
OBJECTIVE QUESTIONS AND ANSWERS
ONE MARK QUESTION

1. WHAT DO YOU MEAN BY EXPENDITURE?

An expenditure represents a payment with either cash or credit to purchase goods or services. It is recorded at a single point in time (the time of purchase), compared to an expense that is recorded in a period where it has been used up or expired.

2. WHAT IS COSTING?

Costing is any system for assigning costs to an element of a business. Costing is typically used to develop costs for customers, distribution channels, employees, geographic regions, products, product lines, processes, subsidiaries, and entire companies.

3. DEFINE COST ACCOUNTING

Cost accounting is a form of managerial accounting that aims to capture a company's total cost of production by assessing the variable costs of each step of production as well as fixed costs, such as a lease expense.

3. Kerala Economy Sustainable Development and Public Policy
By Dr. Binukumar B. J.

**PERSPECTIVES ON KERALA
ECONOMY, SUSTAINABLE
DEVELOPMENT & PUBLIC POLICY
IN THE PAST COVID RECOVERY AND
RESILIENCE**



**Infinity Indica
Publishers**



Infinity Indica
Publishers

Imprint of
Infinity Indica OPC Private Limited
Trivandrum, Kerala, India
Contact@infinityindica.in

The moral right of the editor has been asserted.

Printed at:
Akshara Offset Trivandrum

Layout by Infinity Indica Publishers

Cover by Alkesh Ajoy

ISBN: 978-93-91700-46-1

First Edition, June 2022

www.infinityindica.in

Price: ₹ 350/-

All rights reserved.

No part of the book may be reproduced in any manner without the prior written permission of the copyright owner or publishers. Neither the editor or publisher is responsible for content or image provided by the authors of the edited work. Any claims may be addressed directly to the author.

FOREWORD

Nimoluptur? Nequae vellorum es senieni hillore hendaec estiore
cum facidit faccupatur autem iunquas derspedit que ressitatque veli-
bust a des et quam voluptassi dicento quodio eruptia idus earum rat
inimi, ilitibusapic tem facipis doluptio to tem dollenditas maion pa
volores erum laudae quidenet exterum ut dolupta vendebi testiumet,
qui blabo. Quissint.

Me voluptam rendunt velesequam etur?

Aped quodipsam faceperovid etur? Idenietum volupti beatur atur?

Nihicim voluptatur sinctorum rem que volupid essinti aturero quibusd
andeseque landis ersperunt inus ad mostibu sdandae mollecae ant etus,
idipis quo cum quia ea doluptur autempore corepra que nos maiorat
emporehent odit, nos as dendaec esserum ea conesti orrorest volo eum
solore et vidus, cus re doleser ibuste perit ex estium de vendantusa
vendi blaut mossi reicil int que rernamus, que nobis aperaer ionsecture
plia solut re pa corro cus, coribus cilcaborrum lis quamus et arum
apicabo. Caepellat officia vene perumquos aut ea vel magnist eaqui in
corrum rae nesectae sundae. Uptatem dollab illorundi volorest, nonse-
di ationsed ut arum dolorepero blacepr estissitatam duntem. Nam
ipient eostior eptatur eperatem inciet ut hil ipitaque nonsed que labo.
Maior alicimi licilli ciusand itisit aut apiendeles nos reperum ad unt.
Voles et eossitio delique a quas et rem si cus maione veles qui veribus
autempore molupturia ne doleste sus dntem sintur? Millacae non pa
posam quareiuandes rero volore vent eat.

Equodicia doluptae cullabo. Sed mod quibear cipsanderum, ea es sit
quatet ommoluptat.

Esecaerati coria sit repro optatur?

Et quo voloreribus, quatem. Emporibusam eos aperspis aut remolore
minveliquis sapicium nusaerum id quossin venimaximos essimin-
verum unt doluptiant dem non event por sequi doluptur aspe mo ea
consequa debis noneste mquodit laudem de coribust et qui assi odiciet
exceaquam ipienit excepedit que qui voluptatur simoluptaepro vol-
orerovid qui ant rem rest am cusaercipit ex evende comnis doluptatis
volupta sed experum ipsunt aspicie nihicia ndebit aperemo luptaqu
ibusdae rorcabo. Et audam, apid et quantem quas vel illab iliam
assime ni sit id milite dolupta spedit ide prem faccus iurias as quam,
assus, omnimus.

Minvelendit, ommos dolore magnam, et minvend andissit omnimod

CONTENTS

- 1. The Impact Of Covid 19 Pandemic On Sabarimala Pilgrimage Tourism – A Study Of Sabarimala Ward, Ranni, Perunadu Panchayath** 11-21

Sree Vidhya S.
HSST in Economics
Part Time Research Scholar
University of Kerala

Dr. B. Anilkumar
Assistant Professor & Research Guide
Department of Economics
MG College Trivandrum
- 2. Shadow Pandemic - A Challenge To Women And Children** 22-33

Anilakumary R.
Research Scholar
Department of Economics
Karyavattom Campus, University of Kerala
- 3. Sustainable Energy Usage And Consumption Pattern: How Women In Kerala Practice Energy Conservation In Daily Life?** 34-41

Dr. Praveena K.
Assistant Professor
Department of Economics
NSS college, Cherthala

Dr. Haseena Akbar
Post-Doctoral Fellow
School of Management Studies
Cochin University of Science and Technology

Sarika S.
Guest Faculty
Department of Economics
NSS college, Cherthala

Sindhuja M.
Assistant Professor
Department of Economics
NSS college, Cherthala
- 4. Primary Healthcare Of Kerala During Covid-19 Pandemic: What Went Wrong?** 42-49

Amritha Vijai
Assistant Professor
Department of Economics
NSS college, Cherthala

Adwaith Gopan
Research Scholar
Department of Economics
Govt. College Attingal

Dr. Binu Kumar B. J.
Assistant Professor & Research Supervisor
Post Graduate Department of Economics
Mahatma Gandhi College Thiruvananthapuram
- 5. Agri Tourism; Scope And Potentialities In Kerala** 50-61

Lt. Seena V.
Assistant Professor of Economics
TKMM College Nangjarkulangara
- 6. Unemployment And Higher Education – A Case Study Conducted In Kollam** 62-69

Sreemanka J.
HSST Economics
GHSS Valathungal, Kollam, Kerala
- 7. Fiscal Consequences And Contingent Liabilities Of Natural Disasters In Kerala** 70-77

Saranya U.
Research Scholar
Department of Economics
Govt College Attingal

Dr. B. Anilkumar
Assistant Professor & Research Guide
Department of Economics
MG College Trivandrum

-
8. **The Link Between Education And Unemployment In Kerala: Some Observations** 78-86
- Sulfath A.
Research scholar
Government College, Attingal
University of Kerala
- Dr. Binu Kumar B. J.
Assistant Professor & Research Supervisor
Post Graduate Department of Economics
Mahatma Gandhi College Thiruvananthapuram
9. **Prospects Of Trade And Tourism In Boosting Kerala's Economy In The Post Covid 19** 87-94
- Neena S. Johnson
Research scholar
Government College, Attingal
University of Kerala
- Dr. Binu Kumar B. J.
Assistant Professor & Research Supervisor
Post Graduate Department of Economics
Mahatma Gandhi College Thiruvananthapuram
10. **"Kerala Is A Victim Of Its Own Success" - A Conceptual Comparison Of Kerala Model And Kerala Riddle During The Pandemic.** 95-104
- Dr. Jijikumari T.
Assistant Professor & Head
PG Department of Development Economics
St. Pius X College, Rajapuram, Kasaragod
11. **Initiatives Of Kudumbashree Towards The Attainment Of Women Empowerment In Kerala** 105-114
- I. Mydhili Kurup
Assistant Professor
Department of Economics
NSS College, Nilamel
12. **Impact Of Covid 19 On Kerala's Agriculture Sector And Ways Taken For It's Recovery** 115-125
- Greeshma Babu
MA Economics
Kariavattom Campus, University of Kerala
13. **Sustainability Of Kerala Model Of Development In Kerala** 126-133
- Swathy Krishna S. S.
MA Economics
University of Kerala
14. **Impact Of Covid-19 On Consumer Behaviour In Kerala** 134-143
- Sangeetha U. V.
Assistant Professor
Department of Economics
VTM NSS College Dhanuvachapuram
- Dr. B. Anilkumar
Assistant Professor & Research Guide
Department of Economics
MG College Trivandrum

CHAPTER 8

THE LINK BETWEEN EDUCATION AND UNEMPLOYMENT IN KERALA: SOME OBSERVATIONS

Sulfath A.
Research scholar
Government College, Attingal
University of Kerala

Dr. Binu Kumar B. J.
Assistant Professor & Research Supervisor
Post Graduate Department of Economics
Mahatma Gandhi College Thiruvananthapuram

ABSTRACT

Education was accorded a dominant place in the policy making and budget allocation of the government of Kerala constantly and due to the efforts of the government our education system have strengthened evidenced by the status of Kerala as the most literate state in the country. Generally accepted that there is a strong positive correlation between education and employment, education of the people increases consequently the unemployment reduces. In Kerala there is a paradoxical situation that high quality education with high rate of unemployment over a long period of time Kerala continued to post high rate of unemployment at 11.40 percent in 2017-18 compared to 6.10 in 2011-12 and unemployment rate in Kerala is higher than the national average (NSSO Report, 2019). Despite of being a model state in terms of Education, Health and Standard of living we are incapable of solving the major problem of unemployment till now. The present paper is an attempt to explore association between education and unemployment in Kerala and this paper also strive to find out significant aspects of the link between education and unemployment in Kerala.

Keywords: Unemployment, Labour market, Education, Unemployment trends.

INTRODUCTION

Education plays a very significant role in life of individuals because of the fact that through education people can attain knowledge and skills required for an employment thereby a successful life. Education has

become highly valued as a key tool for the development of many societies and the under developed countries encourages education as a remedy to the problem of unemployment. Generally believed that there is a strong positive correlation between education and employment, improvement education level accelerate employment generation consequently decline in level of unemployment. Kerala is a model state for the many countries in terms of education, health and standard of living but in Kerala there is a paradoxical situation that high levels of quality education with high rate of unemployment over a long period of time.

Kerala has a privilege as the most literate state in the India with 96.02 percent literacy (NSSO Report, 2018) and the state has constantly been regarded as having best education system in the country. Despite of being the most literate state in the country still there exist the unemployment as a serious concern for the policy formulation and budget allocation of the government of Kerala. In Kerala the unemployment rate is very high rate with 11.4 in 2017-18 compared with the unemployment rate of 6.10 percent in 2011-2012 and the unemployment rate in Kerala is higher than the unemployment rate in the country which is 6.01 percent in 2017-2018 (NSSO Report, 2018). The unemployment is to be presumed not only as a denial of opportunities and development of an individual but also it adversely affects opportunities economic activity which enhance the overall growth and development of the state. In this context the present paper is purported to explore the association between education and unemployment in Kerala. The study also attempt to identify significant aspects of link between education and unemployment in Kerala.

OBJECTIVES

1. To explore the association between higher education and unemployment in Kerala
2. To identify the significant aspects of the link between education and unemployment in Kerala.

METHODOLOGY

The paper titled as "The Link between Education and Unemployment in Kerala: Some Observations" is completely based upon secondary data. For analysing the two objectives the researcher collected data from Periodic Labour Force Survey (PLFS) conducted by National Statistical Office during the period of July 2019-June 2020. The researcher also make use

- Economic Review 2020, Kerala State Planning Board , Government of Kerala
- S. M. Jawed Akhtar and N.P. Abdul Azeez (2014) "Educated Unemployment: A Case Study of Kerala", published in International Journal of Education for the 21st Century, Vol.1 pp:93-120
- Directorate of employment, 2021, Government of Kerala.
- 75th round of National Sample Survey conducted in 2018

CHAPTER 9

PROSPECTS OF TRADE AND TOURISM IN BOOSTING KERALA'S ECONOMY IN THE POST COVID 19

Neena S. Johnson
Research scholar
Government College, Attingal
University of Kerala

Dr. Binu Kumar B. J.
Assistant Professor & Research Supervisor
Post Graduate Department of Economics
Mahatma Gandhi College Thiruvananthapuram

ABSTRACT

The COVID-19 pandemic has tremendously affected the global economy. Now it's not just a concern for health alone, but a matter of social and economic survival. The consecutive lockdowns and the restrictions of COVID-19 have hampered economic activities both at national and state level in India. In Kerala, the government has imposed stronger restrictions to prevent the spread of coronavirus and it has paid more to the economy. Every sector has been affected by this. So, in the Post-COVID era, an adequate way of recovering the economy will be in question. Sectors which have higher potentialities can improve the economy in a speedy way. Here comes the importance of the tourism industry in Kerala. There are immense opportunities in the sector which can bring the economy back to the right track. In this context, this research paper tries to examine the prospects of trade and tourism in boosting Kerala's economy in the Post-COVID situation. The paper describes how to make Kerala a more attractive destination for tourists and how the government should promote the magical beauty of God's own country. The study reveals the unrealized possibilities of Kerala tourism and suggests a number of valuable implications for destination marketing. The study examines the successfulness of public policies and programmes in generating more revenue from the tourism industry. Based on the findings of

12. Impact Of Covid 19 On Kerala's Agriculture Sector 115-125
And Ways Taken For It's Recovery

Greeshma Babu
MA Economics
Kariavattom Campus, University of Kerala

13. Sustainability Of Kerala Model Of Development In Kerala 126-133

Swathy Krishna S. S.
MA Economics
University of Kerala

14. Impact Of Covid-19 On Consumer Behaviour In 134-143
Kerala

Sangeetha U. V.
Assistant Professor
Department of Economics
VTM NSS College Dhanuvachapuram

Dr. B. Anilkumar
Assistant Professor & Research Guide
Department of Economics
MG College Trivandrum

CHAPTER 1

THE IMPACT OF COVID 19 PANDEMIC ON SABARIMALA PILGRIMAGE TOURISM – A STUDY OF SABARIMALA WARD, RANNI, PRUNADU PANCHAYATH

Sree Vidhya S.
HSST in Economics,
Part Time Research Scholar
University of Kerala

Dr. B. Anilkumar
Assistant Professor & Research Guide
Department of Economics
MG College Trivandrum

ABSTRACT

Kerala is endowed with many ancient and world famous pilgrimage centres. Sabarimala, the second largest annual pilgrimage centre in the world, next to Hajj pilgrimage is located in the Perunadu Grama Panchayath, Pathanamthitta District. Sabarimala Pilgrimage Tourism has a great contribution to Kerala economy. During the sabarimala pilgrimage season, several economic benefits flows to kerala economy in terms of Income, Employment, Investment and Regional development. The covid 19 pandemic affected the entire economic activities in the world. This study focus on the impact of covid 19 pandemic on the sabarimala pilgrimage tourism and life of local people of sabarimala ward, Perunad grama panchayath, Pathanamthitta District. The study was conducted at places like Laha, Nilackal, Attathode and Pamba situated in the sabarimala ward. This study is based on both primary and secondary data. Primary Data is collected through interview using structured schedule and Discussions with local traders, households, Panchayath officials and Panchayath member of the Sabarimala ward. The findings of the study illustrates that Sabarimala Pilgrimage Tourism has been severely affected by covid19 Pandemic, lock Down, Restrictions and the Kerala Floods of 2018.