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Management Accounting for Tourism Industry in Rajasthan References

RAMSWROOP BHAMBI

Lecturer, A.B.S.T., S.D. Govt. College, Beawar, Rajasthan, India

ABSTRACT: Rajasthan is one of the most popular tourist destinations in India, for both domestic and international tourists. Rajasthan attracts tourists for its historical forts, palaces, art and culture with its slogan "Padharo Mhare Desh".^[1] Jaipur, is also known as Pink City, is a very popular tourist destination, being the capital of Rajasthan and a part of the Golden Triangle. The Walled City of Jaipur is a UNESCO World Heritage Site^[2] and is only the second Indian city to be recognized, after Ahmedabad.

The palaces of Jaipur, lakes of Udaipur, and desert forts of Jodhpur, Bikaner, and Jaisalmer are among the most preferred destinations of many tourists, Indian and foreign. Tourism accounts for almost 15% of the state's domestic product.^[3] In 2013, 52 million domestic tourists visited Rajasthan.^[4]

KEYWORDS: Rajasthan, management accounting, tourism industry, references, Jaipur, Pink city

I. INTRODUCTION

Rajasthan Tourism Development Corporation (RTDC) is an agency of the Government of Rajasthan set up on 1 April 1979 to develop tourism in the Indian state.^[1] It manages many restaurants, cafeterias, hotels and bars. The Corporation also organises package tours, fairs, festivals, entertainment, shopping and transport services. In collaboration with Indian Railways it runs the luxury tourist train Palace on Wheels. RTDC has hotels/motels at all major tourist places in Rajasthan.^{[2][3]} The State of Rajasthan is one of the most favoured destinations of tourists in India for both domestic & International traffic. Rajasthan, which is a premier tourist destination attracts tourist for its historical forts, palaces, art and culture. In world scenario also, tourism has emerged as a biggest industry and posses great employment potential. Tourism occupies a prominent place in the state's agenda as a crucial engine for income and employment. Tourism also promotes communal harmony and national unity. Seeing the significance of tourism in the economic development, the Government has taken various policy measures for establishing tourism as a "People's Industry".^[1] Though, commercialisation of tourism is necessary in Rajasthan, it is also well understood that tourism promotes culture. The state Government in the recent past has made efforts for the maximum benefit from tourism sector. Public and private sector have been jointly promoting the tourism in the state and have made productive efforts to exploit the vast potential of tourism sector. The Department of Tourism is working as a separate entity for the execution of national and state level policies, programmes and also as a coordinating agency for the Central - State Government Department/ Offices and Private sectors activities for promotion of tourism in the state. At the Commissionerate level, two Additional Directors, three Jt. Directors, 2 Dy. Director, Financial Adviser, Deputy Director (Planning and Stat.), Assistant Directors, Accounts Officer, Asstt. Accounts Officer and Tourist Officers are working under the Commissioner, Tourism. The field offices of the department at the 4 prominent metropolitan cities viz. Delhi, Mumbai, Kolkata and Chennai are also functioning. At the regional level, in the seven divisions of State, Dy. Directors are heading the Regional Offices. Apart from this, Tourist Reception Centres &

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Tourist Information Bureaus are located at other prominent tourist places/ entry points of the State. Please see list of tourist reception centers at <http://rajasthantourism.gov.in/Home/DOTOfficers3.aspx>

Under the control of State Tourism Department two public sector entity viz Rajasthan Tourism Dev. Corporation Ltd. and Rajasthan State Hotel Corporation Ltd. and one society viz Rajasthan Institute of Tourism and Travel Management (RITTMAN) are also operating. The State new Tourism Policy was released on 27-9-2001. The mission statement of the Tourism Policy is to evolve a pragmatic policy designed to ensure optimum utilization of rich tourism resources of the state to generate employment specially in rural areas, to develop a ready market for the rich and varied handicrafts, to preserve varied bio-diversity, natural historical, cultural and cultural heritage of the state by scientific methods and to accelerate contribution of tourism industry in socio – economic development of the state by making tourism a truly People's Industry in Rajasthan. Tourism was declared as an industry in 1989 and with the issue of notification dated 7-11-2002, the condition of issuing separate notification granting benefits to Tourism Industry has been deleted and now benefits to Tourism, would be available at par with the other industries. In the year 2006, the Tourism Department had announced a New Hotel Policy of Rajasthan. This policy is proposed to be replaced by Rajasthan Tourism Unit Policy– 2007. Rajasthan is one of the leading Tourism States of India. The Glorious Heritage and colorful culture of the state is a special attraction for Foreign Tourists. Heritage assets, found all over the state can be utilized for development of Tourism. During the last few years, there has been tremendous increase in the number of Tourists to the State. However the infrastructural facilities have not kept pace. Presently there are 36,000 rooms available for Tourists and by year 2012 an additional 20,000 Hotel rooms would be required for Tourists in the State. With this objective, the State Govt. had in 2006 announced a New Hotel Policy proposing several concessions. The concessions in the hotel Policy 2006 were to be extended to the Star category of Hotels only, whereas several other categories of hotels, heritage hotels and other tourism units such as camping sites, holiday resorts and restaurants etc. are also providing accommodation for tourists. In this regard, Tourism unit as defined in rule 1AA of Rajasthan Land Revenue (Industrial Area Allotment) Rules, 1959, and Rule 2 (r) of Rajasthan Land Revenue (Conversion of Agricultural Land for Non-Agricultural purpose in Rural areas), Rule, 2007, includes all types of hotels, heritage hotel, holiday resorts etc. In view of the new definition of Tourism Unit, it has become essential for Tourism development not only to include classified hotels in the Hotel Policy but also to include all other category of hotels, heritage hotels and other tourism units in the New Policy. With this objective Rajasthan New Tourism Unit Policy – 2007 was announced[1]

II. DISCUSSION

The Fairs and festivals of Rajasthan are the example of State's lively cultural heritage. Through the organization of these fairs and festivals and cultural programmes, attracting tourists promote tourism promotion. They have a great appeal for tourists. Department by organizing the world known annually fairs and festival, tends to promote the prosperous cultural heritage of State. In order to facilitate dissemination of information about tourist places, department annually publishes brochures, folder, booklets posters etc of tourist places. The literature published is being distributed in the country and abroad, so that the tourist can gain precise information. It is also being circulated to the tourism trade related personalities and organisations. Tourist can have these literatures available through the Tourist Reception Centres / Tourist Information Centres run by the department. For tourism promotion and publicity and aggressive marketing, following efforts are being made at the department level: 1. Printing of Tourism Publicity Literature 2. Advertising 3. International Conferences 4. Film, Photos, VHS, CD's etc. 5. Exhibitions 6. Seminar & Conferences 7. Hospitality 8. Library 9. Souvenirs. For expenditure under the above head, Tourism Information and Publicity (TIP) Rules have been formulated. Apart from the above, department has been

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making efforts for wide slot promotion – publicity & aggressive marketing of the states tourist places and products. Department participates in the various international and national exhibitions, seminars and conferences. In the previous year, department has conducted Rajasthan Road Shows in the southern region of country in Coimbatore, Chennai and Kolkata, which have been most successful. The shows at Coimbatore and Chennai were duly coordinated by the local Rajasthan Sangh, in which thousands of people participated and greatly appreciated the programme. Department has represented Rajasthan in overseas this year at WTM, London, TAAI, Malaysia and PATA, Singapore and for tourism promotion has participated in different International / national level conferences, seminars, exhibitions etc. Apart from that Road Shows were also organized in U.S.A. For increasing tourist arrivals, wide promotion & aggressive marketing of tourism in the state, Department has made efforts through Print Media. Department participats in various exhibitions, trade fairs, conferences, seminars etc. Though TAF (Tourist Police) was started in State from 01-08-2000, for the safety, security and assistance to the tourist, department made efforts to resolve the problems experienced by tourist and to protect them from anti-social element, so that they had hassle free stay in the State. Presently the force has been deployed at Jaipur, Udaipur, Jodhpur, Jaisalmer, Pushkar (Ajmer) and Mt. Abu.

Rajasthan is known for its historical hill forts & palaces, it is claimed as the best place for tourism-related to palaces.

- Umaid Bhawan Palace: It is the largest Royal Palace in Rajasthan. It is also one of the largest private residences in the world.
- Lake Palace: It is now a luxury hotel located in Pichola Lake, Udaipur.
- Hawa Mahal: It is known as "Palace of Wind" or "Palace of Breeze" because there are more than 953 Windows in the Palace.
- Rambagh Palace: Formerly a Royal Palace now converted into a Heritage Hotel.
- Devi Garh Palace: Formerly a palace now converted into a Heritage Hotel, In 2006, The New York Times named it as one if leading luxurious hotel in Indian subcontinent.[2]

The six **Hill Forts of Rajasthan**, spread across Rajasthan state in northern India, clustered together as a designated UNESCO World Heritage Site. The forts are mainly based in the Aravalli Range,^[6] and were built and enhanced between the 5th and 18th centuries CE by several Rajput kings of different kingdoms. They comprise:

1. Chittor Fort at Chittorgarh
2. Kumbhalgarh Fort at Kumbhalgarh
3. Ranthambore Fort at Sawai Madhopur
4. Gagron Fort at Jhalawar
5. Amer Fort at Jaipur
6. Jaisalmer Fort at Jaisalmer

Some of these forts have defensive fortification wall up to 20 km long, still surviving urban centers and still in use water harvesting mechanism.^[7]

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Vol. 3, Issue 12, December 2014

These are some of the prominent forts of rajasthan:

- Mehrangarh Fort
- Nahargarh Fort
- Bhatner fort
- Junagarh Fort
- Lohagarh Fort
- Gagron Fort
- Sirohi Fort
- Bhainsrorgarh Fort
- Taragarh Fort
- Jalore Fort
- Alwar Fort
- Achalgarh Fort
- Nagaur Fort
- Shergrah Fort[3]

III. RESULTS

The State Govt. with an objective for easy establishment of Tourist Units has launched an innovative scheme of Land Bank. Under this scheme, such Govt. Land / Nazool properties which are being selected for establishment of Tourism units by the department be transferred to Land Bank for further disposal at level of DoT and RTDC. Such selected property would be available for disposal in the "Land Bank" established in RTDC, so that entrepreneurs can invest in tourist units in the State. The disposal of the properties of Land Bank would be by open two-stage bidding sanction. In the first stage, bids will be evaluated on the basis of bidders experience in hotel industry, its financial standing and management capability etc. In the second stage, financial bids will be invited from the short listed bidders of the first stage and thereafter the property would be awarded as per the decision of the committee, which shall be communicated to the successful bidder. General Administrative Department has transferred 29 Nazool properties located in 10 district to the department for further development of these as tourism units. RTDC is the executing agency for disposal of such properties. Apart from the above, Panchayati Raj Department has transferred 7 highway facility centres to the Department for disposal of these properties through Land Bank by the Department for Tourism Development. RTDC is the executing agency for the disposal of these properties. DOT/RTDC would dispose off these properties as per the provisions of Rajasthan Tourism Disposal of Land Properties Rules, 1997. Rajasthan Institute of Tourism and Travel Management Rajasthan Institute of Tourism and Travel Management (RITTMAN), Jaipur was registered on 29th Oct, 1996 under Rajasthan Society Registration Act 1958 (Rajasthan Act No. 28, 1958). The registered office of this society is Paryatan Bhawan, Hotel Khasa Kothi Campus, M.I. Road, Jaipur. The objective of the society are as below: 1. Human resource development for the activities related to the Tourism Department in the State of Rajasthan. 2. To provide latest information related to tourism. 3. Human Resource Development of manpower working in tourism agencies in State, Govt. entity and Private Sector. 4. To ensure better facilities for tourists through effective management keeping in view the various opportunities in

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Vol. 3, Issue 12, December 2014

tourism in the State. 5. Conducting trainings on foreign languages for Shopkeeper, Guides, Chauffers, Hoteliers and Tourism personnel. 6. Training programmes for Guides. 7. Organization of workshops, seminar, conference for developing tourism in Rajasthan. 8. Providing consultancy, survey, research for State Govt. entity & Private sector independently or in joint collaboration with other agencies. 9. Providing graduates for bright future of tourism & travel sector. 10. Regulation of any other activity, which is, directly or indirectly related to the promotion of Tourism in Rajasthan. Accommodation Facilities In Rajasthan sufficient accommodation facilities are available for tourists comprising of one star to five star category classified Hotels, classified Heritage Hotels, other Hotels, Dharamshalas / Inns, Rest Houses, Rajasthan State Hotel Corporation and Rajasthan Tourism Dev. Corporation Hotels and accommodation units and Paying Guest Houses.[4]

Due to the department's promotion and encouragement, the Heritage Hotels have become a great attraction for foreign tourists, as it showlists past (royal) original work along with the latest amenities. Rajasthan has been the pioneer in context of launching Heritage Hotels in the country. In India, among the total 33 heritage hotels of Rajasthan is providing a royal hospitality to the guests. At the cities of tourism importance in the State viz. Ajmer, Alwar, Bharatpur, Bikaner, Bundi, Jaipur, Jaisalmer, Jodhpur, Mt. Abu & Udaipur, the department has launched Paying Guest Scheme. Its main objective is to make tourist aware with the Rajasthan's Culture and lifestyle. Under this scheme, about 306 Guest Houses are being operated in above mentioned cities, and is being mainly acquired by foreign tourists. The World's renowned Tourism writers, photographers, Journalists, TV Team, Travel Tour Operators, Actors and Tourism trade-related personalities are being invited for the Fam Tour conducted by the Department. They are being made to travel around The State as Department Guests and are provided information relating to the fairs and festivals being celebrated in the State, so that through their travel experiences, articles and photos, tourism industry can get a boost to attract the maximum for tourism in the State. Training Institutes Operating for Human Resource Development in Tourism Sector Institute of Hotel Management, Jodhpur and Jaipur • Food Craft Institute, Ajmer • Food Craft Institute, Udaipur • Keeping in view the tourist arrivals at different tourist places locate in the State, Tourism Department undertakes several development works. The different development works being executed / financed mainly are as below: 1. Works of Centrally Sponsored Scheme (CSS) 2. Works under CSS which are executed through CPWD / other agencies of GOI. Similarly GOI through ITDC has undertaken following works at following important tourist places: 1. Light and sound show at Chittorgarh fort. 2. Light and sound show at Khumbhalgarh Fort. 3. Integrated development of Pushkar Ghat. The development works are also being executed by the tourism department on the basis of joint venture of GOI and State Govt. 4. Cent per cent State Govt. Financed Dev. Projects. 1. Web Portal : The Department has got its own Web Portal, so that domestic and foreign tourist can have online information about Rajasthan Tourism. 2. Tizara Fort: The Project Report for the renovation, reconstruction and commercial use of Tizara Fort has been prepared. The property has been allotted to M/s Neemrana Hotels (P) Ltd. and they are developing it as a Hotel Unit. 3. Jal Mahal Project: 4. Rope-way: 5. Golf Tourism: Today Golf Tourism has been pivotal in the field of Tourism. It makes tourists stay on at a place 6. Charter Flights 7. Adventure Sports Tourism: It is an important dimension of Tourism Sector. Recently, Department has organised adventure sports activities at Jaipur and Kota. 8. Development and Construction of approach roads to tourism sites. 9. The Rajasthan Tourism Trade (Facilitation and Regulation) Act, 2010 has been promulgated. 10. For the wide publicity of Rajasthan Tourism, new brand "Rajasthan – simply colourful" has been adopted and which has gained appreciation. 11. New buildings of Institute of Hotel Management, Jodhpur and Food Craft Institute, Udaipur have been constructed. Due to the above initiatives and aggressive marketing programs, there has been significant increase in development of Tourism in Rajasthan and tour[5]

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Department of Tourism of Rajasthan Government organizes multiple fairs & festivals during the year. These festivals & fairs are great tourist attractions. Fairs organized in Rajasthan include:

- Camel Festival, Bikaner (January)
- Nagaur Fair, Nagaur (Jan-Feb.)
- Kite Festival (held on 14 January of every year)
- Desert Festival, Jaisalmer (Jan-Feb.)
- Baneshwar Fair, Baneshwar (Jan-Feb.)
- Gangaur Festival, Jaipur (March–April)
- Mewar Festival, Udaipur (March–April)
- Elephant Festival, Jaipur (March–April)
- Urs Ajmer Sharif, Ajmer (According to Lunar Calendar)
- Summer Festival, Mt. Abu (June)
- Teej Festival, Jaipur
- Kajli Teej, Bundi (July–August)
- Dussehra Festival, Kota (October)
- Marwar Festival, Jodhpur (October)
- Pushkar Fair, Ajmer (November)

Rajasthan has many wildlife and bird sanctuaries. Prominent among them are Keoladeo Ghana Bird Sanctuary, Ranthambore National Park, Mukundara Hills National Park, Sariska Tiger Reserve and Desert National Park. Rajasthan has many famous temples from medieval times. Some prominent temples include Ghushmeshwar Temple, Eklingji Temple, Shrinathji Temple, Trinetra Ganesh Temple, Ranthambore, Mehandipur Balaji, Govind Dev Ji, Salasar Balaji, Ranakpur Jain temple, Osian temple, Brahma Temple, Pushkar and Dilwara Temples. Along with temples, there are a few important Sufi shrine too, most famous among them is Dargah (Tomb) of Khwaja Moinuddin Chishti.[6]

Popular tourist attractions

- Ajmer - Popular for Ajmer Sharif Dargah and Soniji Ki Nasiyan Jain Temple.
- Barmer - Barmer and surrounding areas offer a perfect picture of typical Rajasthani villages.
- Bhilwara - Popular for its textile industry. Hamirgarh Eco-park and Harni Mahadev temple are important tourist destinations.
- Bikaner - Famous for its havelis, palaces and the Karni Mata Temple in Deshnoke.
- Chittorgarh - Popular for its monument and fort.
- Bundi - Popular for its forts, palaces and stepwell reservoirs known as baoris.
- Dausa - It is popular for Chand Baori and Mehandipur Balaji Temple.
- Jaipur - Known as pink city of India and the capital of Rajasthan.
- Jaisalmer - Famous for its golden fortress, havelis and some of the oldest Jain temples and libraries.

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- Jhalawar district - Caves like Binnayaga Buddhist Caves, Hathiagor Buddhist Caves, Kolvi Caves are popular medieval architecture of India.
- Jodhpur - Famous for architecture, blue homes giving the name "Blue City" and Mehrangarh fort.
- Kota - Known for its gardens, palaces, and Chambal river safari.
- Mount Abu - A hill station with 11th century Dilwara Jain Temples. The highest peak in the Aravalli Range of Rajasthan, Guru Shikhar is just 15 km from the main town. Mount Abu is also good attraction for adventure lover. There are many kinds of adventure activities like trekking, caving, Rock climbing, Rappelling etc
- Nathdwara - This town near Udaipur hosts the temple of Shrinathji.
- Neemrana - home to the Neemrana Fort.
- Pushkar - It has the first and one of the very few Brahma temples in the world, and also his wife Savitri Devi's temple, built on a hilltop. The Pushkar lake is considered sacred for Hindus.
- Ranakpur - Large Jain Temple complex with near 1444 pillars and exquisite marble carvings.
- Ranthambore - Situated near Sawai Madhopur. This town has historic Ranthambore Fort and one of the largest national parks of India (Ranthambore National Park).
- Sariska Tiger Reserve - Situated in the Alwar district.
- Shekhawati - Located are small towns such as Mandawa and Ramgarh with frescoed havelis between 100 years to 300 years old, and Vedic period Dhosi Hill.
- Udaipur - Known as the "Venice of India".

IV. CONCLUSIONS

The dismal performance of the present tourism management and ensuring administration problems are major hurdles for healthy growth of tourism in the state. Managerial inefficiency with deficiency of a concerted tourism policy and proverbial ineffectiveness of the public sector are the major imponderables for the development of a sound tourism management here. The Rajasthan Tourism Development Corporation (RTDC) is an organisation which was established in 1978 as a private limited company under the Indian Companies Act – 1956. The corporate's main objectives are to establish, develop and execute projects and schemes that facilitate and accelerate tourism to the state. But in present scenario, it seems that RTDC has not been able to fulfill its basic aim. So this book will answer the question - Why private organisations with the same facilities are growing up successfully whereas government organisations (like - RTDC) is running in losses[7]

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