



Department of Management Studies

University of Kashmir, Hazratbal, Srinagar-190006.

(NAAC Accredited Grade A⁺)

Ph.0194-2415554, Fax-0194-2415129

www.tbs.uok.edu.in, www.kashmiruniversity.net



Undergraduate Programme in Management Bachelor of Business Administration (BBA) NEP, 2020

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Minutes of Board of Undergraduate Studies in Management

Bachelor of Business Administration (BBA)

NEP, 2020



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Minutes of the Board of Undergraduate Studies (BOUGS) in Management under NEP 2020, held on 26th June 2023.

The meeting of the Board of Undergraduate Studies (BOUGS) in Management under NEP, 2020 was held on 26th June 2023 at 12.00 noon in Department of Management Studies, University of Kashmir

Members Present

S. No	Name	Affiliation	Position
1	Prof. Bashir Ahmad Joo	Head, Department of Management Studies, KU	Convener/Chairman
2	Prof. S. Mufeed Ahmad	Professor Department of Management Studies, KU	Member
3	Prof. Mushtaq Ahmad Darzi	Professor Department of Management Studies, KU	Member
4	Prof. Iqbal Ahmad Hakim	Professor Department of Management Studies, KU	Member
5	Dr. Aijaz Akbar Mir	Associate Professor Department of Management Studies, KU	Member
6	Dr. Sumaira	Assistant Professor Department of Management Studies, KU	Member
7	Prof. Abdul Gani	Head Department of Management Studies, Central University Kashmir	Member
8	Dr. Aasif Iqbal Fazli	Head Department of Management Studies, IUST, Awantipora	Member
9	Dr. Shabana Ali	Head Department of Management Studies, BBA stream, GDC for Women Nawa Kadal	Member
10	Mr. Zameer Ahmad Bhat	Head Department of Management Studies, BBA stream, GDC Kulgam	Member
11	Dr. Owais Chirag	Head Department of Commerce & Management Studies, GDC Sopore	Member
12	Mr. Peerzada Shamas-ul-Irfan	Head Department of Management Studies, BBA Stream, Gandhi Memorial College	Member
13	Dr. Seema Bashir	Head Department of Management Studies, BBA Stream, Islamia College of Science & Commerce	Co-opted Member
14	Ms. Redwan Nayeem	Assistant Professor AAA Memorial College, Cluster University, Srinagar	Co-opted Member
15	Dr. Shiraz Ahmad Tantray	Assistant Professor, GDC Baramullah	Co-opted Member

After welcoming the esteemed members to the meeting of BOUGS in Management, various items of agenda were placed by the convener for review and discussion before the esteemed members of the committee. In this context, following resolution were passed after threadbare discussion and deliberations, as are outlined below the each item placed before the BOUGS.

Item No: - 1. To discuss and recommend the scheme/course structure and curriculum for 3rd to 8th semester for Bachelor of Business Administration (BBA) under NEP, 2020, as given in Appendix – “A”

Resolved that the scheme/course structure and curriculum for 3rd to 8th semester for Bachelor of Business Administration (BBA) as given in Appendix – “A” is recommended/approved for adaptation w.e.f. Academic Session 2023 onwards.

Item No: - 2. To discuss and recommend the syllabi for 3rd to 8th semester for the Bachelor of Business Administration (BBA) under NEP, 2020.

Resolved that the syllabi for 3rd to 8th semester for Bachelor of Business Administration (BBA) under NEP, 2020, as given in Appendix – “B”, from page no 1 to 30, is recommended/approved for adaption w.e.f. Academic Session 2023 onwards.

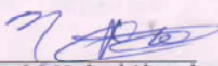
Item No: - 3. To discuss and recommend the shifting of courses titled “Financial Accounting” from 1st semester to 2nd semester as proposed for Bachelor of Business Administration (BBA) under NEP, 2020 in approved structure of 2022 for 1st and 2nd Semester.

Resolved that paper entitled “Financial Accounting” is approved and recommended to be shifted from 1st semester to 2nd semester of Bachelor of Business Administration (BBA) course structure under NEP, 2020 and this change shall be implemented w.e.f. 2023.

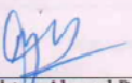
Item No: - 4. To discuss and recommend that 2 credits assigned for “Tutorial/Practical” of “Principles of Management” in 1st semester may be replaced by 2 credit course of “Business Statistics”. Similarly, 2 credits assigned for “Tutorial/Practical” of “Financial Accounting” in 2nd semester may be replaced by 2 credit course of “Business Economics” in Bachelor of Business Administration (BBA) schemes of NEP, 2020, however effective from 2023 and onwards.

Resolved that 2 credits assigned for “Tutorial/Practical” of “Principles of Management” in 1st semester be replaced by 2 credit course of “Business Statistics”. Similarly, 2 credits assigned for “Tutorial/Practical” of “Financial Accounting” in 2nd semester be replaced by 2 credit course of “Business Economics” in Bachelor of Business Administration (BBA) schemes of NEP, 2020, effective from 2023 and onwards. (Hence, approved scheme is applicable for 2023 and onwards is given in Appendix – “C”).

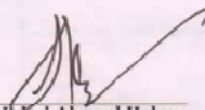
The meeting ended with a vote of thanks to the chair.



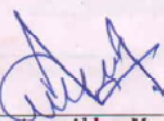
Prof. S. Mufeed Ahmad



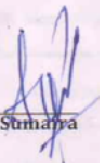
Prof. Mushtaq Ahmad Darzi



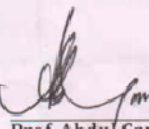
Prof. Iqbal Ahmad Hakim



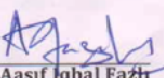
Dr. Aijaz Akbar Mir



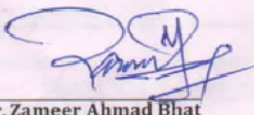
Dr. Sumaiya



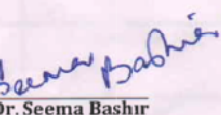
Prof. Abdul Gani



Dr. Aasif Iqbal Faiz



Mr. Zameer Ahmad Bhat



Dr. Seema Bashir

Dr. Peerrzada Shams – ul – Irfan

Dr. Shabana Ali

Ms. Redwan Nayeem

Dr. Shiraz Ahmad Tantray

Dr. Owais Chirag

**Prof Bashir Ahmad Joo
Convener/Chairman**

APPENDIX – A

**Course Structure/Scheme
for
Undergraduate Course in Management, 2022**

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

NEP, 2020



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Appendix – “A”

Course structure/ scheme for BBA under NEP, 2020 for 2022


SEMESTER	COURSE TYPE 1	COURSE TYPE 2		COURSE TYPE 3	TOTAL
I	4+2 CREDITS Principles of Management/ Financial Accounting)	-		-	6 CREDITS
II	4+2 CREDITS Business Economics/ Business Statistics)	-		-	6 CREDITS
III	4+2 CREDITS Marketing Management	-		-	6 CREDITS
IV	3+1 CREDITS Business Environment	4+2 CREDITS Production & Operations Management		4+2 CREDITS Management Accounting	16 CREDITS
V	3+1 CREDITS Entrepreneurship Development	4+2 CREDITS Human Resource Management		4 CREDITS Strategic Management	16 CREDITS
				2 CREDITS Internship	
VI	3+1 CREDITS Database Management system	4+2 CREDITS Financial Management		4+2 CREDITS Service Marketing	16 CREDITS
VII	3+1 CREDITS Project Management	4+2 CREDITS Organizational Change & Development		H 4+2 CREDITS Business Taxation	16 CREDITS
				R Research Methodology	
VIII	3+1 CREDITS Business Analytics	H 4+2 CREDITS Supply Chain Management	4+2 CREDITS Business Law		16 CREDITS
		R Research Project 12 CREDITS			
TOTAL	38 CREDITS	30 CREDITS		30 CREDITS	98 CREDITS

Prof. S. Mufeed Ahmad

Prof. Mushtaq Ahmad Darzi


Prof. Iqbal Ahmad Hakim


Dr. Aijaz Akbar Mir

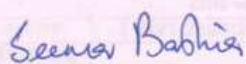

Prof. Abdul Gani



Dr. Aasif Iqbal Fazli



Dr. Sumaira

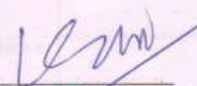

Dr. Peerrzada Shams - ul - Irfan



Dr. Shabana Ali

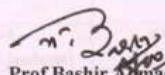

Dr. Seema Bashir


Dr. Owais Chirag


Mr. Zameer Ahmad Bhat


Ms. Redwan Nayeem


Dr. Shiraz Ahmad Tantray


Prof Bashir Ahmad Joo
Convener/Chairman

APPENDIX – B

Syllabus

for

Undergraduate Course in Management

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

NEP, 2020

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

NEP, 2020

SEMESTER I

PRINCIPLES OF MANAGEMENT	
SEMESTER I	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04

Course Description
<i>The course is designed to provide students with a comprehensive understanding of the fundamental concepts, principles, and techniques related to the principles of management. The course covers various aspects of management functions and principles which will help students to learn and apply for better decision making in organizational context.</i>

Course Objectives
<ol style="list-style-type: none"> 1. The course aims to provide students with a broader understanding of fundamental concepts related to management evolution and to learn management skills and competencies. 2. Familiarization with emerging issues and future challenges in management and a better understanding towards emerging management scenarios. 3. The course focuses to acquaint students with an understanding towards principles of management and its application. 4. Students will learn the functions of management related to motivation, recruitment and selection.

Learning Outcomes
<p>Upon successful completion of the Principles of Management course, students should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate a solid understanding of fundamental management concepts related to the evolution of management thought and its application in organizational settings. 2. Develop and learn principles and techniques of management for better decision-making and its application in business context. 3. Apply emerging management concepts and develop a holistic understanding of their processes and functioning. 4. Gain sound knowledge towards employee issues in the area of motivation and controlling will acquaint themselves to address issues and provide solutions for smooth conduct of business operations.

Curriculum Details

Unit-I

Management- concept, nature, scope and levels of management. management skills and competencies, Mintzberg's managerial roles. Evolution of management thought-classical, behavioural and modern approaches.

Unit-II

Challenges and emerging issues in management, Management by Objectives (MBO)- concept, features, importance, process, limitations and conditions for effective MBO. Span of Management- concept, significance, factors affecting span of management, Management by Exception- concept and objectives.

Unit-III

Planning- concept, characteristics, objectives, importance and essentials of an effective plan. Staffing- concept, functions, objectives, recruitment vs selection, socialization process. Organizing- concept, nature and principles of organization. Formal and Informal organization- characteristics, significance and differences.

Unit- IV

Motivation- concept, significance, theories of motivation- theory X, theory Y, Maslow's need hierarchy, Herzberg's two factor theory. Controlling- concept, process, limitations, principles of effective control. Types of controlling-forward, backward & concurrent control.

Suggested Reading

Text Book:

1. S.P. Robbins, M. Coulter, D.D. Cenzo, Fundamentals of Management, Pearson

Reference Books:

1. Luthans Fred, Organization behaviour, Tata McGraw Hill
2. Koontz & Heinz Wehrich, Essential of Management, McGraw Hill
3. J.K.Mitra, Principles of Management, Oxford University Press

BUSINESS STATISTICS

SEMESTER I	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 02

Course Description

The course is designed to provide students with a comprehensive understanding of the fundamental concepts, principles, and techniques of statistical analysis in the context of business decision making. Students will learn how to collect, organise, analyse and interpret data and its application in business decision making. Emphasis will be placed on applying statistical concepts to business scenarios. This course equips students with the skills necessary to make data-driven decisions and enhance business performance.

Course Objectives

1. The course aims to provide students with a solid understanding of fundamental concepts related to statistics and the basic measures available for classifying and analysing data.
2. Students will gain a comprehensive understanding of time series analysis and its applications in business decision-making.

Learning Outcomes

Upon successful completion of the Business Statistics course, students should be able to:

1. Apply statistical techniques to analyze and draw meaningful insights from real-world business data.
2. Apply time series analysis to real-world data, interpret results, and make informed decisions based on time series models.

Curriculum Details

Unit-I

Statistics: Concept, functions and scope. Statistical methods and types; Nature and classification of data, Measures of central tendency: concept, features and computation of mean, median and mode. Measures of Dispersion, mean deviation, variance and standard deviation; coefficient of variation. Skewness and Kurtosis, concept of probability and probability distribution.

Unit-II

Time series analysis; Components and methods of measurement; trend and Seasonal Variations. Fitting of trend line; Index number: concept and its application; constructing index number-cost of living index, fisher quantity and price index, laspeyres price index.

Suggested Reading

Text Book:

1. Sharma J K -Business Statistics, Pearson Education

Reference Books:

1. Beri-Statistics for Management, Tata McGraw-Hill.
2. Levin Rubin-Statistics for Management Pearson, New Delhi.
3. Gupta C B-An Introduction to Statistical Methods Vikas.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

NEP, 2020

SEMESTER II

FINANCIAL ACCOUNTING	
SEMESTER II	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04

Course Description

This course is designed to provide the basic understanding, knowledge and perspective of Accounting Fundamentals that business organizations use and apply to record, analyze, and interpret business transactions and help them in decision-making. The course covers Accounting Principles, Concepts, Conventions and the basis of accounting; and, also, acquaints the students with the treatment of Depreciation using different methods. Moreover, to familiarize the students with the preparation of final statements.

Course Objectives

The broad objectives of this course comprise the following:

1. To help the students acquire the conceptual knowledge of financial accounting.
2. To impart skills for recording and posting various kinds of business transactions.
3. To familiarize the students with the preparation of trial balance and treatment of depreciation.
4. To acquaint the students with the mechanics of preparation of financial statements.

Learning Outcomes

Upon successful completion of the course, students should be able to:

1. Demonstrate a solid understanding of fundamental accounting concepts, conventions and principles.
2. Record the business transactions and prepare subsidiary books as well as bank reconciliation statement.
3. Prepare trial balance and compute depreciation using different methods.
4. Prepare final accounts of Sole Proprietorship and Partnership concerns.

Curriculum Details

Unit-I

Introduction of Book-keeping and Accountancy; basic concepts- assets, liabilities, profit, income, equity, expenditure, net worth; systems of accounting-single entry, cash system and double entry system; rules of double entry system; accounting equation; accounting conventions and principles, GAAP.

Unit-II

Journal: meaning, importance and utility of journal, specimen of journal, journalizing, other subsidiary books- cashbook, purchase book, sales book, returns inwards book, returns outwards book, preparation of bank reconciliation statement.

Unit-III

Ledger-concept, significance, posting from journal to ledger accounts: closing of ledger accounts; preparation of trail balance, types and rectification of errors; depreciation- causes; methods of calculating depreciation (SLM, DBM, AM); provisions and reserves.

Unit IV

Preparation of Final accounts- trading, P&L and balance sheet of sole proprietorship and partnership concerns; adjustments regarding the expenses, income, stock, losses, and provisions.

Suggested Readings

Text Book:

1. Tulsian, P.C. Financial Accounting, Pearson Education.

Reference Books:

1. Fundamentals of Accounting, Irshad Ahmad Malik & Manav Aggarwal &, Kalyani Publishers.
2. Financial Accounting, S N Maheshwari, Suneel K Maheshwari & Sharda K Maheshwari, Vikas Publication.
3. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

BUSINESS ECONOMICS	
SEMESTER II	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 02

Course Description

The course is designed to acquaint students with economic concepts and techniques, and develop in them an understanding of business economics. This course includes topics that enable the students to understand the influence of micro and macro-economic variables on businesses and decision making.

Course Objectives

1. The course aims to provide students with the basic understanding of important concepts and theories of business economics.
2. The purpose of this course is to apply micro economic concepts and techniques in evaluating the business decisions taken by firms.
3. It introduces the concept of economics, market equilibrium, elasticity, consumer behaviour, and producer behaviour to the students.
4. The course focuses on the micro and macro-economic variables and how these variables interact to create the economic environment in which businesses operate.

Learning Outcomes

Upon successful completion of this course, students should be able to:

1. Apply the knowledge of the mechanics of supply and demand to explain the working of markets.
2. Describe how changes in demand and supply affect markets.
3. Define key characteristics and consequences of different forms of markets.
4. Define and describe the macro economic variables and their influence on businesses.

Curriculum Details

Unit-I

Business Economics –concept&its role In business decisions; law of demand and supply: concept and significance. determinants of demand. elasticity of demand: types and its measurement,demand forecasting: concept and significance for business practitioners,law of marginal utility, indifference curve, concept of consumer surplus.

Unit-II

Introduction to Micro-Economics, market structures- perfect competition and its features: imperfect market structure and its forms,basic concept of national income, business cycle; inflation-classification, causes & remedies.

Suggested Reading

Text Book:

1. Managerial Economics Analysis, Policies and Cases- Dr Raj Kumar & Prof Kuldip Gupta, UDH Publishers

Reference

1. Managerial Economics – D. N. Dwivedi
2. Managerial Economics – Varshney & Varshney
3. Principles of Microeconomics/ H L Ahuja, S Chand & Sons, New Delhi

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NEP, 2020

SEMESTER III

MARKETING MANAGEMENT

SEMESTER III	MAJOR COURSE
COURSE CODE	CREDITS: THEORY: 04 PRACTICAL /TUTORIALS: 02

Course Description

This course provides a comprehensive understanding of the fundamental concepts and practices of marketing. It covers the nature, scope, and significance of marketing, along with the evolution of marketing concepts and philosophies. The course explores core marketing concepts, consumer behavior, marketing research, market segmentation, targeting, positioning, the marketing mix, product management, pricing strategies, promotion, distribution channels, and retailing. By the end of the course, participants gain the knowledge and skills necessary to analyze markets, develop effective marketing strategies, and take effective marketing decisions in a dynamic business environment.

Course Objectives

1. To understand the nature, scope, and significance of marketing and its evolution, and to gain insights into core marketing concepts and consumer behavior.
2. To develop knowledge and skills in marketing research, market segmentation, targeting, and positioning strategies, and to understand the components of the marketing mix.
3. To gain an understanding of product management, including product life cycle, new product development, packaging, labelling, and pricing strategies.
4. To explore promotional strategies, including the promotional mix and integrated marketing communication, and understand the concept of distribution channels and retailing.

Learning Outcomes

1. Demonstrate the understating of the importance of marketing in business, identify the core marketing concepts, and analyze consumer behaviour to understand their needs, wants, and decision-making processes.
2. Ability to conduct marketing research using appropriate methodologies, identify target market segments, evaluate segment attractiveness, and develop effective positioning strategies. They will also be able to analyze and apply the elements of the marketing mix to create integrated marketing strategies.
3. Analyze and manage products throughout their life cycle, develop new products, design effective packaging and labelling strategies, and formulate pricing objectives and strategies for different market scenarios.
4. Design and implement effective promotional strategies using various communication channels, understand the role and management of different distribution channels, and analyze the challenges and strategies associated with retailing in the modern marketplace.

Curriculum Details**UNIT I**

Nature, scope, core concepts & significance of marketing; evolution of marketing concept/philosophy; marketing environment; consumer behaviour: process & models; consumer vs business marketing.

UNIT II

Marketing research process: marketing information system (mis); market segmentation, basis for segmenting consumer markets; targeting: concept of targeting, segment evaluation; positioning: product positioning strategies; marketing mix.

UNIT III

Product: product mix, product life cycle, new product development, packaging, labelling; pricing: concept of pricing, pricing objectives & strategies; channel of distribution, levels & types of channels, causes and management of channel conflict.

UNIT IV

Promotion: promotional mix, integrated marketing communication (imc); contemporary paradigm in marketing: digital marketing, online advertising, social media marketing; impact of ict on marketing.

TUTORIAL / PRACTICAL (2 CREDITS)

1. Case Study: At least one case situation is to be discussed in each unit.
2. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
3. In this context, student will have to prepare an elaborated report for evaluation.

Suggested Readings:**Text Book:**

1. Marketing Management: G. Shainesh, Philip Kotler, Kevin Lane Keller, Alexander Chernev, Jagdish N. Sheth: Pearson

Reference Books:

1. Marketing: Charles W Lamb, Joseph F Hair, Carl McDaniel: South-Western Cengage Learning
2. Principles of Marketing: Philip Kotler, Gary Armstrong, Lloyd C Harris, Hongwei He: Pearson
3. Marketing Management: Philip Kotler, Kevin Lane Keller: Prentice Hall

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NEP, 2020

SEMESTER IV

BUSINESS ENVIRONMENT	
SEMESTER IV	COURSE TYPE: MINOR
COURSE CODE:	CREDITS: THEORY: 03 PRACTICAL /TUTORIALS: 01

Course Description
<i>The course is designed to develop an understanding of the environment in which businesses operate. This course includes topics that enable the students to understand the influence of environmental factors on business decision making. This course introduces students to the micro and macro environmental factors that affect the businesses</i>

Course Objectives
At the end of the course, the student will able to; 1. Understand the components of business environment. 2. Identify Internal and External elements affecting business environment. 3. Critically examine the recent developments in economic and business policies of the Government. 4. Evaluate and judge the best business policies in Indian business environment.

Learning Outcomes
Upon successful completion of this course, students should be able to: 1. Identify the Micro and Macro dimensions affecting the business. 2. Relate business environment with day to day business activities. 3. Explain the impact of fiscal policy and monetary policy on business. 4. Evaluate the impact of environmental factors on business decision making.

Curriculum Details

Unit-I

Business Environment: concept and features; constituents of business environment; environmental analysis: meaning and steps in environmental analysis; techniques of environmental analysis. role of government in business – constitutional & regulatory environment; socio-cultural environment, nature and impact of culture on business, culture and globalization, ethical environment, ecological and green aspects for sustainable business, demographic environment. technological environment.

Unit-II

Economic Environment - concept, nature and structure of economic environment; economic systems: capitalism, socialism and mixed economy; consumer protection act and competition law economic policies and their impact on business. fiscal and monetary policy RBI – role, functions and selective credit control; industrial policy in India in recent years; policy with regard to small scale industries and labour. SEBI, role, functions, FEMA concept, impact of multinationals on Indian business environment.

Unit-III

International Environment- recent trends in world trade in goods and services; recent trends in India's foreign trade; international organizations - WTO, world bank, IMF, oecd, bank for international settlements, UNCTAD (overview of organization), policy for research and development in India, Intellectual Property Right (IPR), patents & copy rights.

Tutorial / Practical (1 Credit)
1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well). 2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading

Text Book:

1. Business Environment - Shaikh Saleem, Pearson India

References:

1. Essentials of Business Environment - Aswathappa K
2. Adhikari M- Economic Environment of Business, Excel Books, Sultan Chand.
3. George A and Steiner G A- Business, Government and Society, Macmillan.

PRODUCTION AND OPERATIONS MANAGEMENT**SEMESTER IV****COURSE TYPE: MAJOR****COURSE CODE:****CREDITS: THEORY: 04
PRACTICAL /TUTORIALS: 02****Course Description**

The course provides a comprehensive introduction to the principles and practices of production and operations management. Students will gain a deep understanding of key concepts such as process design, facility location, and production planning and control. Through a combination of theoretical frameworks and real-world case studies, students will develop the skills necessary to analyze operational processes, optimize resource allocation, and make data-driven decisions to enhance operational efficiency and customer satisfaction. This course prepares students to effectively manage production and operations in diverse industries and contribute to organizational success.

Course Objectives

1. The course aims to provide students with a solid understanding of the fundamental concepts and principles of production and operations management: This involves providing students with a solid foundation of the key concepts, theories, and principles of production and operations management.
2. Understand the principles and factors influencing facility location decisions. Students will learn how to analyze and evaluate different location options to make informed decisions that optimize operational efficiency and customer service.
3. Understand the principles and techniques of production planning and control which will enable the students to develop production plans that align with demand, optimize resource utilization, and ensure timely product delivery.
4. Familiarise the students with the principles and techniques of inventory management wherein they will learn about inventory control systems, economic order quantity (EOQ), just-in-time (JIT) inventory management, ABC analysis. This enables students to make informed decisions regarding inventory levels and optimize inventory-related costs.

Learning Outcomes

Upon successful completion of the Production & Operations Management course, students should be able to:

1. Apply the concepts, theories, and principles in production and operations management to analyse and evaluate real-world operational scenarios and propose appropriate solutions.
2. Design facility layouts that minimize material handling costs, reduce bottlenecks and enhance productivity.
3. Demonstrate an understanding of the principles and techniques of production planning and control develop production plans that align with demand, optimize resource utilization, and ensure timely product delivery.
4. Analyze inventory systems and determine appropriate inventory control methods to optimize inventory levels and costs.

Curriculum Details**Unit-I**

Production and Operations Management- an overview; nature and scope of production/ operations management; historical perspective of operations management; operations as a system: continuous and intermittent production system, flow, batch and job type of production; operations strategy and elements of operations strategy; contemporary issues in operations management.

Unit-II

Facility Location: factors affecting plant location; brown and Gibson model of plant location; manufacturing systems and layouts: product, process and cellular layouts; production process planning and design: factors affecting process design

Unit-III

Production Planning and Control – an overview; types of production planning and control; aggregate planning: concept, strategies and costs, master production scheduling (MPS): objectives and procedure for developing master production schedule.

Unit-IV

Material Planning and inventory control; inventory control: costs and objectives; inventory control techniques; ABC analysis: just in time (JIT); economic order quantity model (E.O.Q with deterministic demand). quality management; total quality management (TQM); six sigma: concept & significance; iso-9000- concept and significance

Tutorial / Practical (2 Credits)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading**Text Book:**

1. Chary, S.N: Production and Operations Management, Tata McGraw Hill.

Reference Books:

1. Adam, E.E. & Ebert, R.J: Production and Operations Management., Prentice Hall of India.
2. Amrine Harold T: Manufacturing Organizations and Management. Englewood Cliffs, Prentice Hall Inc.
3. Buffa, E.S: Modern Production Management, John Wiley.

MANAGEMENT ACCOUNTING**SEMESTER IV****COURSE TYPE: MAJOR****COURSE CODE:****CREDITS: THEORY: 04
PRACTICAL /TUTORIALS: 02****Course Description**

This course is designed to equip the students with knowledge and skills enabling them to develop appropriate management accounting reports and thereby, providing information for operational and strategic decision-making, control and performance measurement, largely in a business context. The course provides the students with an understanding of financial statements like income statements and balance sheets, and the related concepts, various tools and techniques used in financial statement analysis and budgetary control. Moreover, the course aims at keeping the students abreast about the concepts of responsibility accounting, standard costing and variance analysis while improving their decision-making skills for better management control.

Course Objectives

The broad course objectives comprise the following:

1. To enable the students to learn about the preparation and analysis of financial statements.
2. To help students acquire the knowledge to understand the information contained in the published financial statements of business organizations.
3. To help the students in understanding how managerial decisions are taken on the basis of accounting information & budgeting.
4. To enable the learners to understand the concept as well as the application of standard costing and cost-volume-profit analysis.

Learning Outcomes

Upon successful completion of the course, students should be able to:

1. Demonstrate an understanding of the accounting knowledge required for the managerial decision making.
2. Analyse the financial statements of companies for effective financial performance management.
3. Use the highly relevant skills developed in the areas of budgeting for better control of business organizations.
4. Analyse variances and perform cost-volume-profit analysis of businesses.

Curriculum Details**Unit-I**

Meaning, objectives, nature and scope of management accounting, limitations of management accounting, roles and responsibilities of management accountant, comparison of management accounting with cost accounting and financial accounting, preparation of financial statements- balance sheet, income statement and cash flow statement.

Unit-II

Financial Statement Analysis: concept, objectives and techniques- comparative statement analysis, common size financial analysis, trend analysis, ratio analysis, fund flow statement- concept and preparation of fund flow statement.

Unit-III

Budgets and Budgetary Control: meaning and types of budgets, steps in budgetary control, fixed and flexible budgeting, cash budget, master budget, responsibility accounting: concept, significance and types of responsibility centres.

Unit-IV

Standard Costing and Variance Analysis: meaning of standard cost and standard costing, advantages, limitations and applications, computation of variances- material and labour.

cost-volume-profit analysis: contribution, profit-volume ratio, margin of safety, break-even analysis.

Tutorial / Practical (2 Credits)

1. Preparation of budget on any functional area of a selected organization viz. Production, Sales, etc. and Ratio Analysis of 5 companies belonging to an industry/Case Study/ Assignment.
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Readings**Text Book:**

1. Shashi K Gupta & R K Sharma, Management Accounting Principles and Practice, Kalyani Publishers

Reference Books:

- 1 M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
2. Dr. Dinesh D Harsolekar and CA (Dr.) Pinky Agarwal, Accounting for Management, Taxmann.
3. M.N. Arora, A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.

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SEMESTER V

ENTREPRENEURSHIP DEVELOPMENT**SEMESTER V****COURSE TYPE: MINOR****COURSE CODE:****CREDITS: THEORY: 03
PRACTICAL /TUTORIALS: 01****Course Description**

The course is designed to provide students with a comprehensive understanding of the fundamental concepts, processes and outcomes of entrepreneurship. The course also provides the understanding of multiple internal and external factors that influence entrepreneurship from its inception to implementation and administration.

Course Objectives

1. The course aims to provide students with a fundamental understanding of entrepreneurs and entrepreneurship
2. Students will learn about the relevance, importance and evaluation of opportunities.
3. This course provides a detailed insight into how to plan and implement an entrepreneurial idea. Students will be enabled to plan entrepreneurial projects and identify ownership structures and financing of entrepreneurship/start-ups.
4. This course provides detailed information about the Institutions that cater to various entrepreneurial needs. Students will also learn about the Institutional support available.

Learning Outcomes

Upon successful completion of this course, students should be able to:

1. Demonstrate a solid understanding of the concept of entrepreneurship, entrepreneur and entrepreneurial process.
2. Identify and decide upon the types of organisational structure, create a plan and identify the sources of funding for the entrepreneurial pursuit.
3. Demonstrate the usage of technology and social media for entrepreneurs.
4. Compare and identify proper policies and institutions that can support their entrepreneurial pursuit.

Curriculum Details**Unit-I**

Entrepreneurship - evolution, concept and definitions; entrepreneur – types, entrepreneurial traits and entrepreneurial competencies; entrepreneurial motivation; role of entrepreneurship in economic development, entrepreneurial process, idea generation, opportunity identification and evaluation; entrepreneurial environment; use of technology and social media by entrepreneurs.

Unit-II

Forms of Ownership – sole proprietorship, partnership, limited liability partnership, company, corporation and franchising; start-ups concept and procedure; business plan- nature and scope, writing, evaluating and implementing business plans. sources of capital for an entrepreneur, make-in-india initiative of the central government

Unit-III

Institutional support to entrepreneurship in India, role of district industries center (DICS), State Industrial Development Corporation (SIDCO), Jammu and Kashmir Entrepreneurship Development Institute (JKEDI), Khadi And Village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank Of India (SIDBI);

Tutorial / Practical (1 Credit)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading**Text Book:**

1. David A Kirby, Entrepreneurship, Tata Mac Graw Hill

References:

1. Burns, P., Entrepreneurship and Small business. New Jersey:Palgrave.
2. Soumyen Sikdar, Principles of Macro Economics, Oxford Press.
3. Hisrich, R., & Peters, M. Entrepreneurship. New Delhi: Tata McGraw 23 Hill.

HUMAN RESOURCE MANAGEMENT	
SEMESTER V	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04 PRACTICAL /TUTORIALS: 02

Course Description

The course is designed to familiarize students with various human resource policies and practices applied in organizations for managing human resource and attaining employee performance. Further, the course will facilitate the students in acquiring skills with respect to managing people and to apply HR functions for better decision making.

Course Objectives

1. To create understanding with respect to the overall human resource management framework, its evolution and broader insights with respect to various HR functions
2. To familiarize students with various HR models, understanding of emerging HR scenarios, and future HR challenges in an organizational context.
3. To examine various HRM subsystems and practices applicable at organizational workplace.
4. To comprehend the dynamics and issues related to grievance mechanism, discipline, collective bargaining and industrial relations and sub-systems used in an organizational context.

Learning Outcomes

Upon successful completion of the Human resource management course, students should be able to:

1. Apply conceptual understanding of HRM functions and their application in business Decision-making.
2. Identify and apply various HR models and develop strategies for managing future HR challenges in an organizational context.
3. Develop a broader perspective and insights towards HRM subsystems & practice and their application in an organizational context.
4. Acquaint and identify broader perspectives and strategic issues concerning grievance mechanism, collective bargaining, discipline and industrial relations development practices and moreover have a better outlook towards their application in business practices.

Curriculum Details

Unit-I

Human Resource Management (HRM)- introduction, conceptual framework, evolution of HRM, importance & objectives of HRM, managerial and operative functions of HRM. HRM vs HRD, HRM model, present trends and future challenges in HRM

Unit-II

Human Resource Planning- concept, objectives and process of human resource planning, job analysis-concept, uses and methods of job- analysis, job description vs job specification, recruitment-concept, process and sources of recruitment, factors affecting recruitment, selection-concept and its stages.

Unit-III

Employee Training- conceptual framework, objectives of training, identification of training needs, training methods- on-the-job and off-the-job training methods, training evaluation- concept and training evaluation model, performance appraisal system - concept, objectives and methods, errors in appraisal process.

Unit-IV

Grievance Mechanism- concept, causes and grievance handling procedure, collective bargaining-concept, characteristics, process and its essential conditions for effective implementation, discipline-concept, aspects of the discipline, red hot stove rule, causes of indiscipline, industrial relations-concept, importance, objectives and essential conditions for congenial industrial relations.

Tutorial / Practical (2 Credit)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading

Text Book:

1. B. Pattanayak, Human Resource Management, PHI Learning

Reference Books:

1. G. Dessler & B. Varkkey, Human Resource Management, Pearson, New Delhi
2. L.R. Gomez-Mejia, D.B. Balkin, & R.L. Cardy, Managing Human Resources, Pearson
3. J.M. Ivancevich, Human Resource Management, McGraw Hill, New York

STRATEGIC MANAGEMENT	
SEMESTER V	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04

Course Description
<i>This course provides an introduction to strategic management, focusing on the process of formulating and implementing strategies to achieve organisational goals. It covers various aspects of strategic management including strategic analysis, formulation, implementation and evaluation. The course emphasizes the importance of analysing internal and external environment, selecting appropriate strategies, and effectively implementing and controlling these strategies.</i>

Course Objectives
<ol style="list-style-type: none"> 1. To understand the concept, evolution and scope of strategic management and explore the hierarchy of strategic intent and its role in guiding strategic management decisions. 2. To examine different forms of strategy and their relevance in achieving organizational objectives. 3. To familiarize students with the strategic management process including formulation and implementation. 4. To comprehend the significance of strategic evaluation and control in monitoring the effectiveness of these implemented strategies.

Learning Outcomes
<p>Upon successful completion of the Strategic management course, students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the theoretical foundations of strategic management and describe the strategic management process and differentiate between strategy and tactics. 2. Assess various forms of strategy and determine their suitability in different organizational contexts. 3. Conduct environmental analysis using appropriate tools and techniques. 4. Apply evaluation and control measures to assess the performance and effectiveness of implemented strategies.

Curriculum Details

Unit-I

Introduction to Strategic management: nature, importance, evolution, and scope; strategic management process; strategy and tactics; forms of strategy; hierarchy of strategic intent; building company's vision, core competence-meaning and purpose.

Unit-II

Concept and components of environment; environmental scanning techniques; general environment (PESTEL analysis), competitive environment (5 forces analysis); methods and techniques used for organisational appraisal; value chain analysis, Resource Based Value; critical success factor

Unit-III

Strategic analysis and choice: corporate level analysis (BCG, GE 9 cell matrix), corporate level strategies (stability, expansion, retrenchment, combination), business level strategies; competitive advantage, gaining sustainable Competitive advantage, Porter's framework of competitive strategies (differentiation, cost leadership and focus).

Unit-IV

Strategic Implementation; strategic evaluation and control: concept, types and process; organisational structure and strategy as implementation-control tool; strategic leadership; corporate culture; 7S framework of Mckinsey, balanced score card, triple bottom line.

Suggested Reading:

Text Book:

1. Kazmi, A: Business policy and strategic management, Tata McGraw Hill.

References

1. Dess and Miller, Strategic management, Tata McGraw Hill.
2. Budhiraja,S.B. and Athreya, M.B: Cases in Strategic management, Tata McGraw Hill.
3. Thomson and Strickland: Strategic Management, MCGraw Hill.

INTERNSHIP	
SEMESTER V	COURSE TYPE: INTERNSHIP
COURSE CODE:	CREDITS: 02 MARKS: 30

Note:

Students shall have to undergo 2 - 3 weeks of internship in any sector/ company/ organization selected by college. This internship will provide opportunity to students to understand the corporate world better, be a good team player, understand what their customers and clients require from them in addition to prepare them for better placement opportunity. In other words, this will help students to gain experimental knowledge of the subject taught in the class room

Based on this internship the students shall be required to prepare/write and submit a Project Report/Log Book/ Tour Dairy to the concerned department of their college, soon after the completion of the internship. The evaluation of the Project Report/Log Book/ Tour Dairy shall be made as per the NEP, 2020 guidelines issued by University of Kashmir

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SEMESTER VI

DATABASE MANAGEMENT SYSTEM	
SEMESTER VI	COURSE TYPE: MINOR
COURSE CODE:	CREDITS: THEORY: 03 PRACTICAL /TUTORIALS: 01

Course Description

The course is designed to provide students with a comprehensive understanding of the fundamental concepts, principles, and techniques related to the management of databases. The course covers various aspects of database design, implementation, and administration, emphasizing both theoretical concepts and practical applications.

Course Objectives

1. The course aims to provide students with a solid understanding of fundamental concepts related to database management systems, including data models, relational databases, normalization, and data independence.
2. Students will learn the principles and techniques of database design, including entity-relationship modelling, schema design, and normalization. They will be able to create efficient and well-structured database schemas.
3. Students will explore various optimization techniques to enhance the performance of database operations. They will learn about indexing, query optimization, and performance tuning to improve the efficiency of data retrieval and manipulation.

Learning Outcomes

Upon successful completion of the Database Management System course, students should be able to:

1. Demonstrate a solid understanding of fundamental concepts related to database management systems, including data models, relational databases, normalization, and data independence.
2. Apply principles and techniques of database design to create well-structured and efficient database schemas. Develop the ability to translate real-world scenarios into appropriate database designs.
3. Apply optimization techniques such as indexing, query optimization, and performance tuning to enhance the efficiency and speed of database operations. Analyze and improve query execution plans.

Curriculum Details

Unit-I

Introduction to Database- characteristics, users and advantages, data models, schemas & instances, three schema architecture; data independence, DBMS languages and interfaces, conceptual data modelling using ER Model.

Unit-II

Relational Data Model Concepts- domains, attributes, tuples, relations and their characteristics, constraints- entity integrity, referential integrity, foreign keys, relational database design using ER to relational mapping.

Unit-III

Design guidelines for Relation Schemas. functional dependencies, normalization of relation schema, normal forms based on primary key (1NF, 2NF, 3NF) lossless join and dependency decomposition.

Tutorial / Practical (1 Credit)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading

Text Book:

1. Elmasri R. and Navathe S.B. Fundamentals of Database Systems, Addison Wesley.

Reference Books:

1. An introduction to Database Systems, C.J Date, Pearson Education, Asia
2. Database System Concepts, A. Silberschatz, F. Korth, S. Sudarshan, " McGraw-Hill
3. Database Systems, Dr Mansoor Farooq, Rajat Publication

FINANCIAL MANAGEMENT

SEMESTER VI	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04 PRACTICAL /TUTORIALS: 02

Course Description

This course is designed to aid students in understanding basic concepts of financial management and issues pertaining to capitalization, sources of finance and capital structure. Moreover, risks and costs associated with different sources of funds and projects. The course provides the students understanding of the risk profile of firms; specifically, estimate the costs of capital and apply financial management concepts and tools to the financing decisions, investment decision and dividend decisions with thrust on value creation.

Course Objectives

The broad course objectives comprise the following:

1. To help students in understanding the overall role and importance of financial management.
2. To enable the students to decide about the profitable financial mix for the business.
3. To aid students in choosing the profitable business projects.
4. To create understanding amongst students how various decisions in finance can be used to create value for firm

Learning Outcomes

Upon successful completion of the Financial Management course, students should be able to:

1. Demonstrate a solid understanding of fundamental concepts related to financial management, including time value of money, and cost of capital.
2. Apply the principles and techniques of financial management to choose the most profitable project for investment
3. Develop the low-risk, low cost and high return financing mix for the investment.
4. Take the financial decisions that will be profitable for the firm and also enhance value of the firm.

Curriculum Details

Unit-I

Concept of Financial Management-nature, scope, functions, objectives, principles of financial management; sources of finance; major financial decisions; time value of money- concept, PV and FV calculations; cost of capital- concept and its computation.

Unit-II

Investment Decision- concept; capital budgeting – concept and process; estimation of cash flows; evaluation techniques - accounting rate of return, net present value, internal rate of return, profitability index method, pay back period method; concept of working capital management.

Unit-III

Financing Decision- approaches to capital structure, theories of capital structure-net income approach, net operating income approach, Modigliani-miller (MM) approach; leverage- concept and computation; operating, financial and combined leverage.

Unit-IV

Dividend Decision- concept and importance of dividends; different types of dividend policies; irrelevance concept-mm hypothesis; relevance of dividends: Walter's model, Gordon's model.

Tutorial / Practical (2 Credit)

1. Case Study: At least one case situation is to be discussed in each unit.
2. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).

Suggested Reading

Text Book:

1. Pandey, I.M. Financial Management. Vikas Publications.

Reference Books:

1. Khan and Jain. Basic Financial Management, McGraw Hill Education.
2. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education.
3. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.

SERVICE MARKETING

SEMESTER VI	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04 PRACTICAL /TUTORIALS: 02

Course Description

The basic aim of this course is to expose the students to the unique challenges of service marketing, managing services and delivering quality service to customers in a complex and dynamic marketing environment.

Course Objectives

1. Developing an understanding of the challenges involved in marketing and managing services.
2. Identifying and analyzing the various components of service marketing mix.
3. Understanding key issues concerning the management of service quality.
4. Appreciating the intertwined role of service personnel and customers with respect to service delivery, failures, and recovery issues.

Learning Outcomes

Upon successful completion of the Service Marketing course, students should be able to:

1. Understand the key concepts and principles of service marketing.
2. Explain how the unique characteristics of service products impact on design and execution of marketing strategies for services.
3. Describe the problems faced by services marketing professionals as well as tools and models managers might employ to increase customers' perceptions of satisfaction, service quality and value.
4. Understand how different elements of the services marketing mix can be used to address a range of marketing issues facing services organisations.

Curriculum Details

Unit-I

Concept of Services, importance, goods versus service marketing, service marketing mix; emergence & reasons for growth of the service sector in India, characteristics of services, classifications of services, environment of services marketing, service quality gap model, Gronroos model of service quality; challenges to service marketing.

Unit-II

Services Design and Development; service blueprinting; service process; physical evidence and servicescapes; pricing of services; managing the integrated services communication mix; managing service personnel; employee and customer role in service delivery.

Unit-III

Importance of Positioning in Services Marketing – steps in developing a positioning strategy –positioning maps; relationship marketing - creating and maintaining valued relationships with customers; customer satisfaction, customer loyalty.

Unit-IV

Service Excellence: enabling service excellence, delivering value, service failure, customer complaining behaviour and its significance, concept of zone of tolerance, service recovery –role of internal marketing in service delivery.

Tutorial / Practical (2Credits)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading

Text Book:

1. Christian Gronroos, Service Management and Marketing, John Wiley & Sons Ltd..

Reference Books:

1. Kruse, Service Marketing, John Wiley & Sons Ltd.
2. Tom Powers, Marketing Hospitality, John Wiley & Sons Inc.
3. Philip Kotler, Marketing of non-profit organization, Prentice Hall.

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SEMESTER VII

PROJECT MANAGEMENT	
SEMESTER VII	COURSE TYPE: MINOR
COURSE CODE:	CREDITS: THEORY: 03 PRACTICAL /TUTORIALS: 01

Course Description

This course is designed to help students to attain the fundamental understanding of the projects. The objective is to equip the students with such knowledge and skills that will enable them to develop appropriate project management strategies and thereby, enabling them to successfully implement, execute and evaluate the project in a business context. The course provides students with a framework for choosing the profitable projects and ensuring their successful completion. Moreover, the course aims at developing the skills of the students so that they will be able to work with community, public, private institutions and individuals in innovative ways.

Course Objectives

The broad course objectives comprise the following:

1. To help students in the acquisition of knowledge to understand the norms for evaluating and choosing the projects for investment.
2. To enable the students to learn about the preparation and analysis of project reports.
3. To help the students in successful completion of the projects at hand in a profitable manner.

Learning Outcomes

Upon successful completion of the Project Management course, students should be able to:

1. Evaluate the various projects available in such a way that the most profitable investment may be chosen.
2. Prepare and analyse various project reports to aid the managerial decision-making process.
3. Complete the projects in a given time frame by incurring minimum costs and getting maximum return earned.

Curriculum Details

Unit-I

Project Management: private and public sector projects, project cycle and its management. need and techniques of market analysis, identification of investment opportunities, industry analysis, project identification and planning, basic principles of project analysis, and generation and screening of project ideas.

Unit-II

Economic Analysis - rationale and approaches, technical appraisal of a project, financial appraisal of projects, project cost – components and computation, profitability projection, cash flow estimates and balance sheet, working capital estimates, means of financing- short run and long run.

Unit-III

Project Risk Assessment – risk and sensitivity analysis, probabilistic cash flow approaches – application of simulation techniques; monitoring and evaluation of a project – decision tree, preparation of project report - case analysis.

Tutorial / Practical (1 Credit)

1. Presentation of report on any selected project viz. planning, implementation, evaluation etc. (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation.

Suggested Reading

Text Book:

1. Prasanna Chandra: Project Preparation Appraisal Budgeting And Implementation, Tata McGraw.

Reference Books:

1. Bhalla, V.K. Financial Management and Policy. New Delhi, Anmol.
2. Patel B M. Project Management – Strategic Financial Planning, Evaluation and Control. New Delhi, Vikas Publishing House.
3. Rao, P C K. Project Management and Control. New Delhi, Sultan Chand & Sons.

ORGANIZATION CHANGE AND DEVELOPMENT**SEMESTER VII****COURSE TYPE: MAJOR****COURSE CODE:****CREDITS: THEORY: 04
PRACTICAL /TUTORIALS: 02****Course Description**

The course is designed to provide students with a holistic perspective with the dynamics of organizational change and its process for managing employees at workplace. Further, the course is designed to acquaint students with Organizational development framework and have broader understanding about OD techniques and its application for attaining organizational effectiveness.

Course Objectives

1. Familiarization with the dynamics of organizational change, its process and models and approaches to managing resistance to change.
2. Understanding the conceptual framework of organizational development, its values and basic assumptions and the role of change agents in an organizational context.
3. Understanding various OD techniques and its application and knowing the broader framework of learning organizations and their principles
4. Familiarization with the concept and nature of organizational leadership, its styles and theories and understanding of the leadership role in organizational development.

Learning Outcomes

- Upon successful completion of the Organizational change and development course, students should be able to:
1. Develop an understanding with organizational change dynamics in the workplace and apply various organizational change approaches in a business context
 2. Acquaint with an understanding towards Organizational development values and assumptions and the role of OD consultants in business practices and further develop and apply more insights towards managerial implications towards OD programme.
 3. Apply the OD interventions in business organizations and further gain a holistic view towards learning organizations, models, and principles for attaining organizational competitiveness.
 4. Apply the dynamics of organizational leadership, its styles and theories and acquaint with leadership roles in organizational development.

Curriculum Details**Unit-I**

Understanding Change- conceptual framework, nature, and its significance. Forces for change in organizations- External and Internal causes. Kurt Lewin's Model of Change and Six- Stage change Process, levels of change and its types, management of change-resistance to change and approaches in managing resistance to change.

Unit-II

Organization Development (OD)- concept, objectives, characteristics and prerequisites for OD, Values, assumptions and beliefs in OD, change agent- roles and responsibilities, managerial implications of OD programme.

Unit-III

OD interventions- human process interventions, techno-structural interventions, human resource management interventions and strategic interventions, the effectiveness of OD Programme, Action Research- concept and its process, learning organization- concept, importance, Peter Senge's Model on Learning Organization

Unit-IV

Leadership-concept, skills and Styles, theories of leadership-trait theory, situation theory and path-goal theory, transactional vs transformational leadership, role of leadership in organizational development.

Tutorial / Practical (2 Credit)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation.

Suggested Reading**Text Book:**

1. K. Singh, Organization Change and Development, Excel Publications, New Delhi

Reference Books:

1. French and Bell, Organizational Development, Prentice Hall of India, New Delhi
2. W.G. Bennis, Changing Organizations, Tata McGraw Hill, New York
3. S.P. Robbins, T.A. Judge & N. Vohra, Organizational Behaviour, Pearson Education.

BUSINESS TAXATION**SEMESTER VII****COURSE TYPE: MAJOR****COURSE CODE:****CREDITS: THEORY: 04
PRACTICAL /TUTORIALS: 02****Course Description**

This course is designed to make the students conversant with the concept and underlying provisions of corporate taxation laws. It aims at enabling students to compute the taxable income and tax liability under normal provisions and Minimum Alternate Tax (MAT) provisions, thereby helping them in computation of ultimate tax liability of corporates. The course provides the students with an understanding of the relevant provisions of Goods and Services Tax (GST) Act and computation of Goods and Services Tax (GST) liability of businesses.

Course Objectives

The broad course objectives comprise the following:

1. To enable the students to learn basic terminology of corporate taxation.
2. To create understanding among the students about the computation of taxable income of corporate assesses.
3. To develop the computation of tax liability skills of students both under normal and MAT provisions.
4. To help the students in understanding how the Goods and Services Tax (GST) liability of businesses is computed.

Learning Outcomes

Upon successful completion of the course, students should be able to:

1. Demonstrate an understanding of the taxation knowledge relevant to corporate assessments.
2. Compute the taxable income under the head Capital Gains and other sources (relevant for companies only) and under the head Business and Profession.
3. Compute the taxable income of companies as per normal provisions and Minimum Alternate Tax (MAT) provisions and their ultimate tax liability.
4. Use the knowledge gained with regard to Goods and Services Tax (GST) provisions in the computation of GST liability of business houses.

Curriculum Details**Unit-I**

Basic Concepts- person, income, previous year, assessment year, assessment, direct and indirect taxes, corporate taxation- concept and significance, determination of residential status in case of companies. exempted incomes with special reference to the corporate sector.

Unit-II

Computation of income under the head capital gains and other sources (income specific only to companies). computation of income under the head business and profession. deductions from gross total income applicable to company assessments. e-filing of returns by companies.

Unit-III

procedural taxation, assessment, types of assessment, set-off and carry forward of losses, concept of book profit and computation of taxable income and tax liability of company assets under normal provisions and minimum alternate tax (MAT) provisions.

Unit-IV

Goods and Services Tax- concept, features, types (GST, CSGT, UGST, Integrated GST), benefits, computation of goods and Services Tax Liability, Tax invoice credit method, types of returns required to be filed by the business houses.

Tutorial / Practical (2 Credits)

1. Computation of taxable income as per normal provisions and Minimum Alternate Tax (MAT) provisions and the ultimate tax liability of any 5 selected companies.
2. Computation of Goods and Services Tax (GST) liability of any 3 business houses.

Suggested Reading**Text Book:**

1. V.P Gaur, Rajeev Puri, Puja Gaur, D Narang, Income Tax Law and Practice, Kalyani.

Reference Books:

1. Dr. Girish Ahuja & Dr. Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Bharat Law House
2. Singhania V K & Singhania Monica, Corporate tax planning and Business tax procedures, Taxmann publications
3. Vashistha Choudhary, GST: A practical approach, Taxmann Publication Pvt. Ltd.

RESEARCH METHODOLOGY

SEMESTER VII	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04 PRACTICAL /TUTORIALS: 02

Course Description

This course provides students with a comprehensive understanding of the fundamental concepts in research design, sampling, data collection techniques and data analysis. They will gain practical knowledge of qualitative and quantitative research methods, data collection techniques, and statistical analysis. Further, the students will learn how to critically evaluate research literature, collect and analyze data, and effectively communicate research findings. This course equips students with the essential skills to conduct rigorous research in various academic and professional settings.

Course Objectives

1. Familiarize students with the key components of research, including its types, process, research questions, and hypotheses development.
2. Introduce students to the concepts of types of data, various data collection techniques and how to select an appropriate research designs.
3. The course focuses on scale development, various types of scales available and selecting an appropriate sampling methods.
4. Foster an understanding of various data analysis techniques including correlation, regression and various parametric and non-parametric tests.

Learning Outcomes

Upon successful completion of the Research Methodology course, students should be able to:

1. Demonstrate a comprehensive understanding of the key components of research, its types and hypotheses formulation.
2. Select and justify appropriate research designs and data collection techniques.
3. Demonstrate scale development skills in addition to selecting appropriate sampling method.
4. Apply suitable data analysis technique complying to the objectives and types of data used.

Curriculum Details

Unit-I

Research: introduction, nature and scope; building blocks of research; research philosophies; research approaches, types of research: applied, basic, quantitative, qualitative. qualities of good research, business research, research problem; research questions; hypothesis: concept, types and formulation; research process; research proposal; elements and drafting.

Unit-II

Research Design: exploratory, descriptive and experimental designs; data: nature and types- nominal, ordinal, interval, ratio, categorical, discrete, continuous, primary and secondary; data collection: surveys, questionnaire development, electronic questionnaire, interview.

Unit-III

Measurement: types of scales, scale development; comparative scaling techniques & non-comparative scaling techniques: concept of validity and reliability; sampling: concept and process; types: probability & non-probability sampling; sample size determination.

Unit-IV

Data Preparation: editing, coding, tabulation; descriptive analysis: measures of central tendency, measures of dispersion; hypothesis testing process; parametric tests: z-test, t-test, f-test; non-parametric tests: chi-square test, MANN Whitney test; correlation and regression analysis; concept of factor analysis, cluster analysis and discriminant analysis; application of SPSS package; report writing - purpose, steps, layout.

Tutorial / Practical (2 Credits)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation.

Suggested Reading

Text Book:

1. C.R. Kothari, Research Methodology, WishvaPrakashan, New Delhi.

Reference Books:

1. Naresh K. Malhotra and Satyahushan Dash, Marketing Research: An Applied Orientation., Pearson
2. Donald R. Cooper and Ramela S. Schindler, Business Research Methods, Tata McGraw Hill Publishing Company
3. Uma Sekaran, Research Methods for Business, John Wiley and Sons Inc., New York.

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

NEP, 2020

SEMESTER VIII

BUSINESS ANALYTICS**SEMESTER VIII****COURSE TYPE: MINOR****COURSE CODE:****CREDITS: THEORY: 03
PRACTICAL /TUTORIALS: 01****Course Description**

The course is designed to provide students with a comprehensive understanding of the principles and techniques used in analyzing business data to support decision-making and strategic planning. This course combines data analysis, data visualization & reporting to extract meaningful insights from large and complex datasets. The analysis of data in SQL and Excel will lead to take better and more informal decisions

Course Objectives

1. To understand the fundamentals of business analytics and its significance in decision-making processes within organizations.
2. To familiarize students with the key concepts, terminology, and ethical considerations associated with business analytics.
3. Develop proficiency in collecting and preparing data for analysis, including identifying relevant data sources, cleaning, preprocessing, and handling missing data.
4. To understand the principles of effective data visualization and reporting and utilize appropriate tools and techniques to present analytical findings to stakeholders (SQL & MS Excel).
5. To apply business analytics techniques to real-world case studies and industry-specific problems to enhance problem-solving abilities.
6. To foster collaboration and teamwork through group projects and hands-on exercises that require applying business analytics principles and techniques.

Learning Outcomes

Upon successful completion of the Business Analytics course, students should be able to:

1. Demonstrate a solid understanding of the principles and concepts of business analytics and its application in decision-making process.
2. Identify and collect relevant data from various sources, ensuring data integrity and quality.
3. Apply data cleaning and pre-processing techniques to address missing data, outliers, and other data quality issues.
4. Apply various analysis techniques to draw meaningful conclusions and make informed decisions based on the data.
5. Create effective data visualizations using appropriate tools and techniques to communicate analytical findings clearly and persuasively.
6. Collaborate effectively in group projects, demonstrating teamwork and the ability to contribute to a shared goal using business analytics skills.

Curriculum Details**Unit-I**

Data-Nature and sources, applications in daily life, data all around us, different types of data, qualitative/ quantitative data, discrete/ continuous data, string, integer, floating point, date & time, boolean

Unit-II

Data collection/gathering methods, coding, classification, tabulation, interpretation, variety of data- structured/ unstructured, business understanding of data. data visualization and its importance, ways to visualize data (charts), use of computers in data processing and tabulation

Unit-III

Introduction to business analytics, conditional formatting and its functions, analysing data with pivot tables, dashboarding, business analytics with excel with a focus on data, review and view tabs. grouping, filtering and sorting data, wrapping and merging text.

Tutorial / Practical (1 Credit)

1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).
2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading**Text Book:**

1. Fundamentals of Business Analytics, Prasad & Acharya, Wiley

Reference Books:

1. Data Analytics Made Accessible, Dr Anil Maheshwari, CreateSpace Independent Pub
2. SQL QuickStart Guide: The Simplified Beginner's Guide to Managing, Analyzing, and Manipulating Data With SQL, Walter Shields, ClydeBank Media LLC
3. Data Analytics Using Python, Dr Bharti Motwani.

SUPPLY CHAIN MANAGEMENT**SEMESTER VIII****COURSE TYPE: MAJOR****COURSE CODE:****CREDITS: THEORY: 04
PRACTICAL /TUTORIALS: 02****Course Description**

Supply chain management involves the integration of business processes across organizations, from material sources and suppliers through manufacturing and processing to the final customer. This program will provide students with the core knowledge related to a wide variety of supply chain activities, including logistics, warehousing and packaging, inventory management and role of information technology in supply chain management. The program takes a balanced approach to supply chain education to equip students to face the supply chain challenges in the business world once they complete the course.

Course Objectives

1. To develop an understanding of basic concepts and the role of supply chain management in business.
2. To understand how supply chain drivers play an important role in redefining the value chain excellence of Firms.
3. To develop analytical and critical understanding & skills for planning, designing and operations of the supply chain.
4. To understand, the modern-day supply chain challenges and their possible solutions especially with the increasing role of information technology in managing global supply chains.

Learning Outcomes

- Upon successful completion of the Supply Chain Management course, students should be able to:
1. Understand the importance, working and functions of the supply chain, and the role of drivers.
 2. To apply various techniques of inventory management and their practical situations.
 3. Analyse how supply chain decisions related to inventory management, warehousing management system and transportation can be practised and applied to various industries and designing the supply chain.
 4. Understand how logistics and supply chain drivers can create value and utilise IT applications in creating sustainable and more efficient supply chains.

Curriculum Details**Unit-I**

Supply Chain management: concepts, scope and importance, supply chain revolution – generalized supply chain model, achieving strategic fit & scope- challenges to achieve and maintain strategic fit, supply chain management vs logistic management, supply chain vs value chain, supply chain synchronization. green supply chain- concept, benefits and challenges. emerging trends in supply chain management.

Unit-II

Role of logistics in supply chain management, the logistical value proposition, reverse logistics. supply chain drivers, transportation - introduction to modes of transportation, importance of various modes and their comparison/application, communication network in supply chain- role and types.

Unit-III

Significance of inventory management and control in supply chain, warehouse management- warehouses- types and functions, warehousing-site selection, layout, decision, materials handling, sustainable packaging perspectives- packaging for materials handling efficiency. distribution networks in the supply chain- importance and types.

Unit-IV

IT in supply chain - role of information technology and artificial intelligence in a supply chain, tms (transport management system), wms (warehouse management system), security issues in it, blockchain – concept and importance in supply chain management. supply chain performance measurement.

Tutorial / Practical (2 Credit)

1. Case Study: At least one case situation/article to be discussed from each unit.
2. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well).

Suggested Reading:**Text Books:**

1. Supply Chain Management- Strategy, Planning & Operation-6th edition; Chopra, Meindl&Kalra (2016) Pearson Education.

References:

1. Supply Chain Management: Text and cases Shah, J. (2009) Pearson, New Delhi.
2. Business Logistics/Supply Chain Management Ballou, Srivastava, Pearson Education.
3. Supply Chain Management, N. Chandrasekaran, Oxford.

BUSINESS LAW	
SEMESTER VIII	COURSE TYPE: MAJOR
COURSE CODE:	CREDITS: THEORY: 04 PRACTICAL /TUTORIALS: 02

Course Description
<i>To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. To understand the applications of these laws to practical commercial situations.</i>

Course Objectives
<ol style="list-style-type: none"> 1. To provide a brief idea about the framework of Indian Business Laws. 2. To orient students, about the legal aspects of business. 3. To ensure adherence to legal requirements relating to business transactions including settlements. 4. To create understanding among students regarding the application of relevant business laws in business organizations.

Learning Outcomes
<p>Upon successful completion of the Business Law course, students should be able to:</p> <ol style="list-style-type: none"> 1. To assess and apply the fundamental legal rules regarding contractual agreements pertaining to the business world to manage businesses effectively. 2. To interpret and apply the law relating to the sale of goods as a legal advisor in an organization. 3. To interpret and apply the law relating to the partnership and consumer protection Act. 4. To demonstrate and apply the various legal matters related to the establishment, running, and winding up of a company as a legal advisor in an organization.

Curriculum Details

Unit-I

Indian contract act, 1872 - meaning and essentials of a valid contract; kinds of contract- based on validity, formation & performance; void agreements; performance of contracts; discharge of contracts, breach of contracts and remedies; quasi contract.

Unit-II

Sale of goods act, 1930 - sale and agreement to sell; condition and warranty, implied conditions and warranties; transfer of ownership, sale by non-owners; performance of sale contract; rights and duties of seller and buyer, rights of unpaid seller.

Unit-III

Indian partnership act, 1932 - definition and nature of partnership, incorporation of partnership, relationship of partners, partnership deed, duties and liabilities of partners, dissolution of partnership. consumer protection act, 1986 - objectives and machinery for consumer protection, defects and deficiency, rights of consumers.

Unit-IV

Indian companies act, 2013 - definition and characteristics, classification and formation of company, memorandum and articles of association, qualifications, appointment, powers and legal position of directors, winding up.

Tutorial / Practical (2 Credit)
<ol style="list-style-type: none"> 1. Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component (Hard Copies to be submitted as well). 2. In this context, student will have to prepare an elaborated report for evaluation

Suggested Reading

Text Book:

1. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Co..

Reference Books:

1. PPS. Gogna, "A Text Book of Company Law", S. Chand
2. Chandra Bose, Business Laws, PHI.
3. P.C.Tulsian, Business Law, S.Chand

Guidelines

Note:

1. The course structure/scheme as exhibited in Appendix –“A” shall be applicable only to Batch,2022 students admitted under NEP curriculum approved for UG programme (BBA) in Management
2. The course structure/scheme as exhibited in Appendix-“C” shall be applicable for students admitted under NEP curriculum approved by BOUGS for Management held on 26-06-2023 and shall be effective for Batch 2023 and onwards.
3. It is pertinent to mention here that course structures under both the schemes mentioned above at Note no 1 and Note no 2 are same for 3rd semester to 8th semester. The only difference between the two structures is in the papers prescribed/approved for semester 1 and semester 2nd.The BOUGS in Management has unanimously resolved that paper“Financial Accounting” as exhibited in Appendix-“A”, be shifted from semester 1 to semester 2nd,so that it is obligatory on the part of students to study both the papers namely “Principles of Management” & “Financial Accounting”, because of their vital significance in Management Stream. Furthermore after lot of deliberations, BOUGS have recommended that papers “Business Statistics” & “Business Economics” be introduced as 2 Credit courses in the stream of BBA under NEP, 2020 in place of 2 Credit tutorials/practicals in the 1st and 2nd semester respectively, so that students will gain insight of these important tool papers. Hence, course structure exhibited in Appendix-“C” shall be effective from year 2023 and onwards. However, syllabus for 1st to 8th semester, as exhibited in Appendix-“B” is fully approved/recommended by BOUGS for students joining the UG programme in Management from year 2023 and onwards

APPENDIX – C

Course Structure/Scheme

for

Undergraduate Course in Management, 2023 & Onwards

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

NEP, 2020



Department of Management Studies

University of Kashmir, Hazratbal, Srinagar-190006.

(NAAC Accredited Grade A*)

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Appendix – “B”

Course Structure/Scheme for BBA under NEP,2020 effective from 2023 onwards

SEMESTER	COURSE TYPE 1	COURSE TYPE 2	COURSE TYPE 3	TOTAL
I	4 CREDITS Principles of Management			6 CREDITS
	2 CREDITS Business Statistics			
II	4 CREDITS Financial Accounting			6 CREDITS
	2 CREDITS Business Economics			
III	4+2 CREDITS Marketing Management			6 CREDITS
IV	3+1 CREDITS Business Environment	4+2 CREDITS Production & Operations Management	4+2 CREDITS Management Accounting	16 CREDITS
V	3+1 CREDITS Entrepreneurship Development	4+2 CREDITS Human Resource Management	4 CREDITS Strategic Management	16 CREDITS
			2 CREDITS Internship	
VI	3+1 CREDITS Database Management system	4+2 CREDITS Financial Management	4+2 CREDITS Service Marketing	16 CREDITS
VII	3+1 CREDITS Project Management	4+2 CREDITS Organizational Change & Development	H 4+2 CREDITS Business Taxation	16 CREDITS
			R Research Methodology	
VIII	3+1 CREDITS Business Analytics	H 4+2 CREDITS Supply Chain Management	4+2 CREDITS Business Law	16 CREDITS
		R Research Project 12 CREDITS		
TOTAL	38 CREDITS	30 CREDITS	30 CREDITS	98 CREDITS

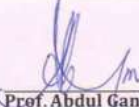
Prof. S. Mufeed Ahmad

Prof. Mushtaq Ahmad Darzi

Prof. Iqbal Ahmad Hakim

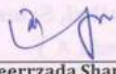
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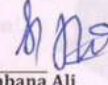

Dr. Anaz Akbar Mir

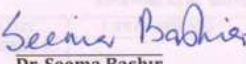

Prof. Abdul Gani

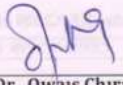

Dr. Aasif Iqbal Fazli



Dr. Sumaira

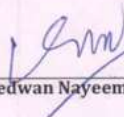

Dr. Peerrzada Shams – ul – Irfan


Dr. Shabana Ali


Dr. Seema Bashir


Dr. Owais Chirag


Mr. Zameer Ahmad Bhat


Ms. Redwan Nayeem


Dr. Shiraz Ahmad Tantray


Prof. Bashir Ahmad Joo
Convener/Chairman