

UNIVERSITY OF JAMMU

(NAAC ACCREDITED 'A' GRADE' UNIVERSITY)
Baba Sahib Ambedkar Road, Jammu-180006 (J&K)

Academic Section

Email: academicsectionju14@gmail.com

NOTIFICATION (22/Sept./Adp/52)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the Syllabi and Courses of Study in the subject of **Business Management/Management** of Semesters **Ist** and **IInd** for **Four Year Under Graduate Programme** under the **Choice Based Credit System** as per **NEP-2020** (as given in the annexure) for the examinations to be held in the years as per the details given below:

| Subject | Semester | for the examination to be held in the years |
|--------------------------------|-------------|---------------------------------------------|
| Business Management/Management | Semester-I | December 2022, 2023 and 2024 |
| | Semester-II | May 2023, 2024 and 2025 |

The Syllabi of the courses are available on the University website: www.jammuuniversity.ac.in

Sd/-
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/22/6935-6954
Dated: 28-9-2022

Copy for information and necessary action to:

1. Special Secretary to the Vice-Chancellor, University of Jammu for information of Hon'ble Vice-Chancellor
2. Dean, Faculty of Business Studies
3. Convener, Board of Studies in Business Management,
4. Sr. P.A. to the Controller of Examinations
5. All members of the Board of Studies
6. Confidential Assistant to the Controller of Examinations
7. I/C Director, Computer Centre, University of Jammu
8. Deputy Registrar/Asst. Registrar (Conf./Exams. UG/ Exam Eval Non-Prof/CDC)
9. Incharge, University Website for Uploading of the notification.

Sumita Sharma
27/9
Deputy Registrar (Academic)

27/9/22

Syllabus Structure of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

| S.No. | Course Type | Course No. | Course Title | credits | Marks | | | | Total Marks |
|--------------------------|--------------------|------------|------------------------------|----------|--------|----------|------------|------|-------------|
| | | | | | Theory | | Tutorial | | |
| | | | | | MST | End Exam | Assessment | Exam | |
| 1 ST SEMESTER | | | | | | | | | |
| 1. | Major | UMJBAT101 | Fundamentals of Management | 3 Th/1 T | 15 | 60 | 10 | 15 | 100 |
| 2. | Minor | UMIBAT102 | Managerial Economics | 3 Th/1 T | 15 | 60 | 10 | 15 | 100 |
| 3. | Multi-Disciplinary | UMDBAT103 | E- Commerce | 3 Th/1 T | 15 | 60 | 10 | 15 | 100 |
| 4. | Skill | USEBAT104 | Soft Skills | 2 | 10 | 40 | | | 50 |
| 2 ND SEMESTER | | | | | | | | | |
| 5. | Major | UMJBAT201 | Organisational Behaviour | 3 Th/1 T | 15 | 60 | 10 | 15 | 100 |
| 6. | Minor | UMIBAT202 | Financial Accounting | 3 Th/1 T | 15 | 60 | 10 | 15 | 100 |
| 7. | Multi-Disciplinary | UMDBAT203 | Entrepreneurship Development | 3 Th/1 T | 15 | 60 | 10 | 15 | 100 |
| 8. | Skill | USEBAT204 | Goods and Service Tax | 2 | 10 | 40 | | | 50 |



1st Semester

Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-I
(Examinations to be held in December 2022, 2023 and 2024)
Major Course

Course Code: UMJBAT 101
Credits – 4
Maximum Marks – 100
Theory– 75
Tutorial – 25

Course Title: Fundamentals of Management
Total No. of Lecture: Theory: 45 hours
Tutorial: 30 hours

Objective: The objective of the course is to make the learners to understand the fundamentals of management in the diverse business scenario.

Unit I:

Basis of Management- Management Concept, Nature, Process, Evolution of Management Thoughts, Managerial functions, systems approach, Managerial environment, Approaches to management.

Unit II

Planning and Decision Making- Concept, Nature and Process, MBC, Strategies, Policies and Concept, Types of Planning, Planning premises, Decision Making, Concept, Nature, and Significance, Decision Making as a Process.

Unit III

Organising and Staffing- Nature and Elements, Organising as a process, Organization Structure, Line/Staff authority, decentralization staffing, Meaning, Nature and Importance, Introduction to Performance Appraisal and Managing Organizational Change and Organizational Development.

Unit IV

Direction and Controlling as Management Process -Direction, Meaning, Nature and Significance, Motivation- Meaning, Nature and Significance. Leadership - Meaning, Nature and Significance. Communication- Meaning, Nature, Types and Importance. Controlling- Meaning, Nature, Process and Techniques.

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-I
(Examinations to be held in December 2022, 2023 and 2024)
Major Course

Course Code: UMJBAT 101

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial – 25

Scheme for examination

Course Title: Fundamentals of Management

Total No. of Lecture: Theory: 45 hours

Tutorial: 30 hours

| | | Time Allotted | Total Marks (100) |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|
| (A) | Theory | | Marks (75) |
| | Mid-term assessment Test | 1 ½ hours | 15 |
| | External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/syllabi i.e. one question from each unit. Each question shall be 3 marks (All Compulsory) <i>Section B:</i> Eight (8) long answer questions (four to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 12 marks. | 3 hours | 60 |
| (B) | Tutorial shall comprise of Case Studies, Role Plays, field visits, etc. | | Marks (25) |
| | Daily Evaluation | 10 Marks for continuous assessment | |
| | Final Examination | 15 Marks for Final examination | |

Suggested Readings

1. Koontz and Weihrich (2015) Essential of Management Mc Graw Hill 9th edition.
2. L.M Prasad (2015) Principle of Management S Chand Publisher 9th edition.
3. Pravin Durai Principle of Management Text and Cases Pearson Publisher 1/e.
4. Bhatt and Kumar Management Principles Process and Practices Oxford University Press (2008).



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-I
(Examinations to be held in December 2022, 2023 and 2024)
Minor Course

Course Code: UMIBBT102

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial - 25

Duration of Examination: 3 hours

Course Title: Managerial Economics

Total No. of Lecture: Theory: 45 hours

Tutorial: 30 hours

Objective: The purpose of this course is to apply economic concepts and techniques in evaluating business decisions taken by firms.

Unit I:

Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;

Unit II:

Law of diminishing margin productivity, three stages of production, optimizing behavior in long run (isoquants, isocost line, optimal combination of resources). Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit III:

Theory of firm and market organization: perfect competition: short run equilibrium of firm/industry, long run equilibrium of firm/industry; Monopoly: basic features, short run equilibrium, long run equilibrium; price discrimination. Monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium) ; Oligopoly (Cournot's model, kinked demand curve model)

Unit IV:

Factor market: demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

**Semester-I
(Examinations to be held in December 2022, 2023 and 2024)
Minor Course**

Course Code: UMIBBT102

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial - 25

Duration of Examination: 3 hours

Course Title: Managerial Economics

Total No. of Lecture: Theory: 45 hours

Tutorial: 30 hours

Scheme for examination

| | | Time Allotted | Total Marks (100) |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------|
| (A) | Theory | | Marks (75) |
| | Mid-term assessment Test | 1 ½ hours | 15 |
| | External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/syllabi i.e. one question from each unit. Each question shall be 3 marks (All Compulsory) <i>Section B:</i> Eight (8) long answer questions (four to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 12 marks. | 3 hours | 60 |
| (B) | Tutorial shall comprise of Case Studies, Role Plays, field visits, etc. | Marks (25) | |
| | Daily Evaluation | 10 Marks for continuous assessment | |
| | Final Examination | 15 Marks for Final examination | |

Suggested Readings

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.



**Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020
Semester-III**

**(Examinations to be held in December 2023, 2024 and 2025)
Multidisciplinary Course**

Course Code: UMDBAT 103

Credits – 3

Maximum Marks – 75

Duration of Examination: 3 hours

Course Title: E-Commerce

Total No. of Lecture: Theory: 45 hours

Objectives:

The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e- business.

UNIT I

Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce, Intranet, Composition of Intranet, Business Applications on Intranet, Extranets. Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.

UNIT II

Security Overview, Electronic Commerce Threats, Encryption. Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications.

UNIT III

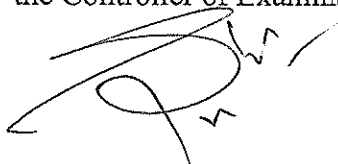
Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

UNIT IV

e-Business Applications & Strategies, Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-III
(Examinations to be held in December 2023, 2024 and 2025)
Multidisciplinary Course

Course Code: UMDBAT 103
Credits – 3
Maximum Marks – 75
Duration of Examination: 3 hours

Course Title: E-Commerce
Total No. of Lecture: Theory: 45 hours

Scheme for examination

| | Time Allotted | Total Marks 75 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|
| Mid-term assessment Test | 1 ½ hours | 15 |
| External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/ syllabi i.e. one question from each unit. Each question shall be 3 marks (All Compulsory) <i>Section B:</i> Eight (8) long answer questions (four to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 12 marks. | 3 hours | 60 |

Suggested Readings:

1. Whitley, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.
2. Schneider Gary P. and Perry, James T (1st Edition 2000). Electronic Commerce. Thomson Learning.
3. Bajaj, Kamlesh K and Nag, Debjani (1st Edition 1999). E-Commerce: The Cutting Edge of Business. Tata McGraw Hill, Publishing Company Ltd., New Delhi.
4. Treese G. Winfield & Stewart C. Lawrance (1st, Edition 1999). Designing Systems for Internet Commerce. Addison Wesley.
5. Trepper Charles (1st Edition 2000). E-Commerce Strategies. Prentice Hall of India, New Delhi.
6. Rehman S.M. & Raisinghania (1st Edition 2000). Electronic Commerce Opportunity & Challenges. Idea Group Publishing, USA.
7. Knapp C. Michel (1st Edition, 2003). E-commerce Real Issues & Cases. Thomson Learning.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-I
(Examinations to be held in December 2022, 2023 and 2024)
Skill Course

Course Code: USBBT 104

Credits – 2

Maximum Marks – 50

Duration of Examination: 2 ½ hours

Course Title: Soft Skills

Total No. of Lecture: Theory: 30 hours

Objective:

This course aims to at enriching the individual's personality and ensuring personal, social and professional productivity and satisfaction.

UNIT-I

Soft Skills: An Introduction – Definition and Significance of Soft Skills; Process, Importance and Measurement of Soft Skill Development. Self-Discovery: Discovering the Self; Setting Goals; Beliefs, Values, Attitude, Virtue. Positivity and Motivation: Developing Positive Thinking and Attitude; Driving out Negativity; Meaning and Theories of Motivation; Enhancing Motivation Levels.

UNIT-II

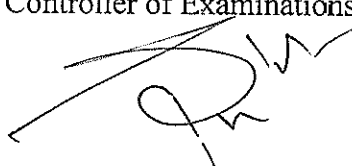
Public Speaking: Skills, Methods, Strategies and Essential tips for effective public speaking. Group Discussion: Importance, Planning, Elements, Skills assessed; Effectively disagreeing, Initiating, Summarizing and Attaining the Objective. Non-Verbal Communication: Importance and Elements; Body Language. Teamwork and Leadership Skills: Concept of Teams; Building effective teams; Concept of Leadership and honing Leadership skills.

UNIT-III

Interview Skills: Interviewer and Interviewee – in-depth perspectives. Before, During and After the Interview. Tips for Success. Presentation Skills: Types, Content, Audience Analysis, Essential Tips – Before, During and After, Overcoming Nervousness. Etiquette and Manners – Social and Business. Time Management – Concept, Essentials, Tips. Personality Development – Meaning, Nature, Features, Stages, Models; Learning Skills; Adaptability Skills.

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-I
(Examinations to be held in December 2022, 2023 and 2024)
Skill Course

Course Code: USEBBT 104
Credits – 3
Maximum Marks – 50
Duration of Examination: 2 ½ hours

Course Title: Soft Skill
Total No. of Lecture: Theory: 30 hours

Scheme for examination

| | Time Allotted | Total Marks 75 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|
| Mid-term assessment Test | 1 ½ hours | 10 |
| External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/ syllabi i.e. one question from each unit. Each question shall be 2 ½ marks (All Compulsory) <i>Section B:</i> Six (6) long answer questions (three to be attempted) representing whole of the syllabi i.e two questions from each unit. Each question shall be of 10 marks. | 2 ½ hours | 40 |

Suggested Readings:

1. Managing Soft Skills for Personality Development – edited by B.N.Ghosh, McGraw Hill India, 2012.
2. English and Soft Skills – S.P.Dhanavel, Orient Blackswan India, 2010.



2nd Semester

Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Major Course

Course Code: UMJBAT 201

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial – 25

Duration of Examination: 3 hours

Course Title: Organizational Behaviour

Total No. of Lecture: Theory: 45 hours

Tutorial : 30 hours

Objective - The objective of the course is to make the learners understand the concepts and application of organisational behaviour in business scenario.

Unit I

Organisational Behaviour - Concept, Meaning, Nature and Scope of Organisational Behaviour, interdisciplinary nature of Organisational Behaviour, Factor Influencing Organisational Behaviour, Challenges and Opportunities in Organisational Behaviour.

Unit II

Individual Behaviour - Basic Psychological Determinants-Personality, Personality Traits and Theories, Perception, Perceptual Process and Factors Affecting Perception, Learning - Types, Elements, Theories of Learning, Social Learning, Motivation - Concept and Theories of Motivation, Attitude - Concept, Nature and Factors Affecting Attitude.

Unit III

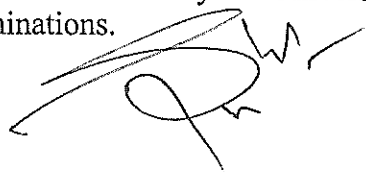
Group Behaviour- Concept of Group Dynamics- Features of Group, Types of Group Behaviour, Formal and Informal Group Behaviour, Stages of Group Development, Group Moral, Group Norms, and Group Cohesiveness.

Unit IV

Organisation in relation to its Environment: Organisational Power and Politics, Management of Conflict, Organisational Change and Organisational Development-Meaning, Significance and Process, Stress Management, Leadership-Types, Approaches, Styles and Effectiveness.

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Major Course

Course Code: UMJBAT 201

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial – 25

Duration of Examination: 3 hours

Course Title: Organizational Behaviour

Total No. of Lecture: Theory: 45 hours

Tutorial : 30 hours

Scheme for examination

| | | Time Allotted | Total Marks (100) |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|
| (A) | Theory | | Marks (75) |
| | Mid-term assessment Test | 1 ½ hours | 15 |
| | External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/syllabi i.e. one question from each unit. Each question shall be 3 marks (All Compulsory) <i>Section B:</i> Eight (8) long answer questions (four to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 12 marks. | 3 hours | 60 |
| (B) | Tutorial shall comprise of Case Studies, Role Plays, field visits. etc. | | Marks (25) |
| | Daily Evaluation | 10 Marks for continuous assessment | |
| | Final Examination | 15 Marks for Final examination | |

Suggested Readings:

1. Stephen P. Robbins, Organisational Behaviour, Prentice Hall international Inc, 9th Eds
2. Aswathappa(2010), Organisational Behaviour, Himalaya Publishers
3. L.M.Prasad, Organisational Behaviour, S Chand Publishers, 8th
4. Robbins, Judge and Vohra(2011), Organisational Behaviour, Pearson Publishing



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

**Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Minor Course**

Course Code: UMIBAT202

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial - 25

Duration of Examination: 3 hours

Course Title: Financial Accounting

Total No. of Lecture: Theory: 45 hours

Tutorial: 30 hours

Objective: The course has been outlined with a purpose to enable students to understand accounting concepts, tools and techniques for taking managerial decisions.

Unit I

Introduction , Meaning of Accountancy, Difference between Book-Keeping and Accounting, Accounting Process, Objectives for accounting, Limitations of Accounting , Basic terminologies in accounting, Accounting Concepts, conventions and Principles; Double Entry Accounting: Introduction, Meaning of double entry accounting, Classification of accounts in relation to Rules of debit and credit; Accounting equation

Unit II

Journal and its characteristics, analysing business transactions and passing entries in a journal, Posting entries into Ledger and significance of Ledger balances; Difference between Journal and Ledger; Preparation of Trail Balance.

Unit III

Classification of Receipts and Expenditure into capital and revenue; Contents of Trading and Profit & Loss account; Closing entries of trading account. Preparation of profit and loss account.

Unit IV

Classification and arrangement of assets and liabilities in balance sheet- grouping and marshalling; Distinction between trail balance and balance sheet; Preparation of balance sheet with elementary level adjustments and rationale behind adjustment.

Note for Paper Setter:

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Minor Course

Course Code: UMIBAT202.

Credits – 4

Maximum Marks – 100

Theory– 75

Tutorial - 25

Duration of Examination: 3 hours

Course Title: Financial Accounting

Total No. of Lecture: Theory: 45 hours

Tutorial: 30 hours

| | | Time Allotted | Total Marks (100) |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------|
| (A) | Theory | | Marks (75) |
| | Mid-term assessment Test | 1 ½ hours | 15 |
| | External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/syllabi i.e. one question from each unit. Each question shall be 3 marks (All Compulsory) <i>Section B:</i> Eight (8) long answer questions (four to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 12 marks. | 3 hours | 60 |
| (B) | Tutorial shall comprise of Case Studies, Role Plays, field visits, etc. | | Marks (25) |
| | Daily Evaluation | 10 Marks for continuous assessment | |
| | Final Examination | 15 Marks for Final examination | |

Suggested Readings:

1. C.M Juneja, J.S Arora, R.C. Chawla. Elements of Book-Keeping. Kalyani Publishers; Eighteenth edition (2013)
2. Grewal, T.S. Introduction to Accounting. S. Chand & Company, New Delhi
3. Narayanaswamy, R., Financial Accounting - A Managerial Perspective, Prentice Hall of India, New Delhi.
4. Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, New Delhi.
5. Maheswari & Maheswari, Accounting for Managers, Vikas Publishing, New Delhi.
6. Anthony, Robert N. et al. Accounting: Text and cases, Tata McGraw Hill, New Delhi
7. Bhattacharya, Ashish K. Financial Accounting for Business Managers. Prentice Hall of India.
8. Khan, M.Y. and Jain, P.K. Financial Management, Text, Problems & Cases. Tata McGraw Hill Company, New Delhi



Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Multidisciplinary Course

| | |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| Course Code: UMDBAT 203 Credits – 3 Maximum Marks – 75 Duration of Examination: 3 hours | Course Title: Entrepreneurship Development Total No. of Lecture: Theory: 45 hours |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|

Objective:

The course aims to introduce the fundamental concepts of issues and challenges in context of entrepreneurship to encourage and promote entrepreneurship among the young business leaders who aspire to be successful business *entrepreneurs*

UNIT-I

Entrepreneurship: Nature, meaning and concept of Entrepreneurship; Entrepreneurial Traits, Characteristics and Skills; Classification of Entrepreneurs, Growth of Entrepreneurs, Nature and Importance of Entrepreneurs, Entrepreneurial decision process.

UNIT-II

Entrepreneurship Development: Entrepreneurship environment, Entrepreneurship training and development, Role of Innovation in Entrepreneurship; Project management and financial analysis, budget and planning.

UNIT-III

Regulatory and Institutional Support : Role of central government and J&K government in promoting entrepreneurship, Introduction to various incentives, Subsidies and grants - Fiscal and non-fiscal concessions available, Role and contribution of various developmental and financial Institutions for entrepreneurship development

UNIT-IV

Entrepreneurial Environment and Family Business: Entrepreneurship and Socio-Economic Development; Role of entrepreneur in economy. Factors Influencing Entrepreneurship; Management of Family Business, Family Management Practices, Issues and Problems in Family Business, Contemporary Family Business Strategies.

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Multidisciplinary Course

Course Code: UMDBAT 203

Credits – 3

Maximum Marks – 75

Duration of Examination: 3 hours

Course Title: Entrepreneurship Development

Total No. of Lecture: Theory: 45 hours

Scheme for examination

| | Time Allotted | Total Marks 75 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|
| Mid-term assessment Test | 1 ½ hours | 15 |
| External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/ syllabi i.e. one question from each unit. Each question shall be 3 marks (All Compulsory) <i>Section B:</i> Eight (8) long answer questions (four to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 12 marks. | 3 hours | 60 |

Suggested Readings:

1. Dynamics of Entrepreneurial Development and Management, Vasant Desai Himalaya Publishing.
2. Entrepreneurship, Cynthis L. Greene, Cengage Learning, New Delhi
3. Entrepreneurship, Madhurima Lal and Shikha Sahai, Excell Books, New Delhi
4. Entrepreneurship, Rajeev Roy, Oxford University Press



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Skill Course

Course Code: USEBAT 204

Credits – 2

Maximum Marks – 50

Duration of Examination: 2 ½ hours

Course Title: Goods And Services Tax

Total No. of Lecture: Theory: 30 hours

Objective:

The course aims to Understand the concept of Liability and Payment of GST. This course helps to acquire skill of preparing of GST Returns

UNIT-I

Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. Types of GST:- CGST,SGST/UTGST,IGST ; Levy and Collection of GST.

UNIT-II

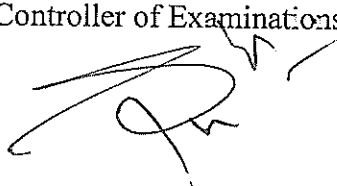
Registration under GST : Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate. Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

UNIT-III

Assessment and Administration of GST - Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers; Tax deduction at Source & Tax Collection at Source, Refund of Tax.

Note for Paper Setter :

Each course shall be comprised of Mid Semester Assessment Test and End-Semester Examination. The responsibility of conduct and evaluation of the Mid Semester Assessment test lies with the Course Coordinator. The Mid Semester Assessment marks awarded to the students in each course shall be displayed on the notice board well in advance, at least one week before the commencement of End Semester examination. The End Semester Examination shall be conducted by the University and question papers shall be got set by the Controller of Examinations.



Syllabi of BA (Management/Business Management) at FYUP under CBCS as per NEP-2020

Semester-II
(Examinations to be held in May 2023, 2024 and 2025)
Skill Course

Course Code: USBAT 204
Credits – 2
Maximum Marks – 50
Duration of Examination: 2 ½ hours

Course Title: Goods And Services Tax
Total No. of Lecture: Theory: 30 hours

Scheme for examination

| | Time Allotted | Total Marks 50 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|
| Mid-term assessment Test | 1 ½ hours | 10 |
| External End semester examination shall consist of: <i>Section A:</i> Four (4) short answer questions representing all units/ syllabi i.e. one question from each unit. Each question shall be 2 ½ marks (All Compulsory) <i>Section B:</i> Six (6) long answer questions (three to be attempted) representing whole of the syllabi i.e. two questions from each unit. Each question shall be of 10 marks. | 2 ½ hours | 40 |

Suggested Readings:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd, New Delhi.

