

Islamic University of Science and Technology

1 – University Avenue, Awantipora, Pulwama, J&K, 192122.

#### Course Title: Agri Business Management

**Course Code:** SBS-OE-05 **Max. Marks** = 100 (Mid-term = 50, End-term = 50) **Credits:** 2 (L = 2, P = 0, T = 0)

**Course Objective:** To equip students with the principles, theories and skills required to effectively manage agribusiness enterprises.

## Course Outcomes: After attending the course, the student should be able to:

- Understanding the unique characteristics and dynamics of the agribusiness sector, its value chain, and the interrelationships between agriculture, business, and the economy.
- Acquire essential skills for effectively managing the various functions of an agribusiness enterprise.

## SYLLABUS

**Unit I:** Introduction to Agriculture, Role of Agriculture in Indian Economy. Agribusiness Management and its Importance. Agribusiness Management in India, Major Strengths and Weaknesses of Agribusiness in India. Agribusiness Entrepreneurship, Technology Adoption and Innovations in Agribusiness. Agri-Finance and Risk Management: Role of Various Financial Institutions, Insurance and Derivatives in Agribusiness.

**Unit II:** Agricultural Marketing and Agricultural Marketing Institutions, Agri-Marketing Strategy, Market Research, Agribusiness, Branding and Product Development in Agribusiness, Packaging and Labeling in Agribusiness, Value Addition in Agribusiness, Import Export in Agribusiness, Supply Chain Management in Agribusiness: Storage and Warehousing in Agribusiness.

#### **Skill Development Activities:**

- 1. Field visits to farms, agribusiness enterprises, and agricultural research institutes provide first-hand exposure to observe and learn about production techniques, marketing strategies, distribution channels, and the use of technology in agriculture.
- 2. Assigning students to develop comprehensive business plans for agribusiness ventures. This activity allows them to integrate their knowledge of market analysis, financial planning, operations management, and marketing strategies into a practical business plan.

## Suggested Readings:

- 1. Barnard, F. L., Akridge, J. T., Dooley, F. J., & Foltz, J. C. (2018). Agribusiness Management. Routledge.
- 2. Akhil Gupta and Nisha Verma. (2018). *Agribusiness Management in India: Institutions and Practices*. Oxford University Press.
- 3. R. K. Tiwari, R. D. Gupta, and A. K. Singh. (2014). *Agribusiness Management: Challenges and Opportunities*. Prentice Hall India.
- 4. Siebert, J. W., Knutson, R. D., & Goodwin, N. R. (2018). *Marketing Management in Agribusiness*. Routledge.



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#### **Course Title: Entrepreneurship Development**

Course Code: SBS-OE-11	<b>Max. Marks</b> = 50 (Mid-term = 25, End-term = 25)
	<b>Credits</b> : 2 (L = 2, P = 0, T = 0)

**Course Objective:** To advance learners' understanding of the concepts and theoretical foundations of entrepreneurship and enable them to develop skills in conceiving, establishing and managing new business ventures.

#### Course Outcomes: After attending the course, the student should be able to:

- Develop a perspective towards entrepreneurship and evaluate business opportunities for generating effective entrepreneurial plans.
- Analyze the legal, financial, and strategic aspects of launching and managing entrepreneurial ventures.

## SYLLABUS

**Unit I** Introduction to Entrepreneurship. Motivation for Entrepreneurship. The Schools of Entrepreneurial Thought. Process Approach to Entrepreneurship. The Individual and Corporate Entrepreneurial Mind-Set. The Social and Ethical Perspectives of Entrepreneurship. Entrepreneurial Creativity and Innovation. Assessing Business Opportunities. Environmental Assessment. The Marketing and Financial Aspects of New Ventures. Business Plan and Business Model Preparation.

**Unit II:** Launching Entrepreneurial Ventures. Legal Challenges in Entrepreneurship Ventures. The Search for Entrepreneurial Capital. Strategic Perspectives in Entrepreneurship. Managing Entrepreneurial Growth. The Valuation of Venture. The Final Harvest of a New Venture. The Management Succession Strategy. Pressures and Interests in a Family Business. Developing the Exit Strategy.

#### **Skill Development Activities:**

- 1. Conduct feasibility analysis for a business opportunity.
- 2. Design business model using Business Model Canvas.
- 3. Design a business plan for new venture.
- 4. Identify entrepreneurial opportunities within the campus.

#### **Suggested Readings:**

- 1. Kuratko, D. F. (2023). Entrepreneurship: Theory, process, practice. South-Western.
- 2. Kuratko, D. F., & Rao. T. V. (2007). Entrepreneurship: A South-Asian Perspective. South-Western.
- 3. Barringer, B. R., & Ireland, R. D. (2022). Entrepreneurship: Successfully launching New Ventures. Pearson.
- 4. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2024). Entrepreneurship. McGraw Hill LLC.
- 5. Holt, D. H. (2016). Entrepreneurship: New Venture creation. Prentice Hall.



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#### Course Title: Indian Tax System

Course Code: SBS-OE-22	<b>Max. Marks</b> = 50 (Mid-term = 25, End-term = 25)
	<b>Credits:</b> 2 (L =2, T=0, P=0)

**Course Objective:** The course aims to acquaint the students with an understanding of income tax and its significance in contributing for economic development.

#### Course Outcomes: After attending the course, the student should be able to:

- Develop an understanding of the fundamental concepts of income tax and direct tax system in India.
- Understand the concept and regulatory framework of the Indirect taxes in India.

## SYLLABUS

**Unit I:** Introduction to Income Tax: Meaning, features and contribution to public revenue. Concept of gross total income, total income, previous year and assessment year, agriculture income, exempted income. Tax on Salaries, treatment of allowances, Provident fund, gratuity and profits in lieu of salary

**Unit II:** Regulatory framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Registration, Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, e-way bill.

#### **Skill Development Activities:**

- 1. Engage in enhancing their practical skills in navigating income tax calculations and assessments.
- 2. Hands-on experience of GST calculation and filing of ITR.

## **Suggested Readings:**

- 1. Ahuja, G. and Gupta, R. (2019). *Systematic Approach to Income-tax, Service Tax and VAT*. Bharat Law House,
- 2. Gaur, V. P, & Puri, R. (2018). Income Tax Law & Practice. Kalyani Publishers.
- 3. Mehrotra, H. C. and Goyal, S.P. (2019) *Direct Taxes (with Tax Planning)* Sahitya Bhawan.
- 4. Singhania, V. K. *Students Guide to Income-tax including Service Tax/VAT*; Taxmann Publications Pvt. Ltd.



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#### **Course Title: Tourism Management**

Course Code: SBS-OE-12	<b>Max. Marks</b> = 50 (Mid-term = 25, End-term = 25)
	<b>Credits</b> : 2 (L = 2, P = 0, T = 0)

**Course Objective:** To provide students with comprehensive understanding of the fundamental principles, concepts and practices that underpins the tourism industry.

#### Course Outcomes: After attending the course, student will be able to:

- Understand the core concepts, historical evolution and various forms of tourism.
- Develop an understanding of the economic and socio-cultural dimensions of tourism.

## SYLLABUS

**Unit I:** Tourism –Introduction, nature, Concept. History and Evolution. Types of Tourism Domestic Tourism, International Tourism, Inbound and Outbound Tourism, and Intra Regional and Inter Regional Tourism, Forms of Tourism-Eco, Green, Pilgrimage, Cultural, Social, Ethnic, Health, Medical Business, Conference, Sports and VFR etc.

**Unit II:** Tourism Impacts-Economic Impact of tourism, Socio-Cultural impacts of Tourism-National integration, regional development, patronage to local handicrafts, Environmental impacts-tourism and environment, code of environment ethics, impact on land, water, air, flora and fauna. Carrying capacity, Mass tourism, Tourism-a tool for conservation.

#### **Skill Development Activities:**

- 1. Organize a tourism showcase event where students can set up booths or displays representing different types and forms of tourism. Each booth should provide visual aids, brochures, and interactive elements to engage participants.
- 2. Students are assigned to learning practical aspects of preparation of itineraries, Travel Packaging, Bookings etc.

## **Suggested Readings:**

- 1. Morrison, R. C., & Mill, R. C. (2021). *Tourism system: A study of travel, tourism and hospitality*. Routledge.
- 2. Buhalis, D., & Costa, C. (Eds.). (2018). *Tourism Management Dynamics: Trends, Management, and Tools* (2nd ed.). Butterworth-Heinemann.
- 3. Cooper, C., Fletcher, J., Fyall, A., Gilbert, D., & Wanhill, S. (2005). *Tourism principles and practices*. Pitman.
- 4. Koul, R. N. (2013). *Dynamics of tourism: A trilogy*. Sterling Publishers.
- 5. Chand, M. (2005). *Travel agency management*. Anmol Publications.