

NEP 2020
Course Structure
MBA- RURAL MANAGEMENT AND
ENTREPRENEURSHIP DEVELOPMENT



Kumaun University Nainital
Uttarakhand

Course Structure
MBA- Rural Management & Entrepreneurship Development
(After 3Years Graduation Program)

Year	Semester	Paper Title	Theory/ Practical/ Project	Marks	Credits
Year I	I	Introduction to Rural Development	Theory	70+30	5
		Economic Analysis	Theory	70+30	5
		Quantitative Methods and Computer Applications	Theory	70+30	5
		Principles and Practices of Management	Theory	70+30	5
		Entrepreneurship and Small Business	Theory	70+30	5
		Rural Engagement and Immersions	Project	100	4
		Total Credits 29			
	II	Human Resource Management	Theory	70+30	5
		Organisation Behaviour	Theory	70+30	5
		Agricultural and Rural Marketing	Theory	70+30	5
		Economic Environment and Policy	Theory	70+30	5
		Entrepreneurship Development-I	Theory	70+30	5
		Identification of Entrepreneurial Opportunities	Project	100	4
		Total Credits 29			

Year II	III	Financial, Cost and Management Accounting	Theory	70+30	5
		Rural Society and Rural Administration	Theory	70+30	5
		Operation Management in Rural Development	Theory	70+30	5
		Research Methodology	Theory	70+30	5
		Entrepreneurship Development-II	Theory	70+30	5
		Rural and Cooperative Development	Project	100	4
		Total Credits 29			
	IV	Agricultural Business Management	Theory	70+30	5
		Agricultural Economics	Theory	70+30	5
		Rural Economics	Theory	70+30	5
		Rural Entrepreneurship Development	Theory	70+30	5
		Project Identification, Financing and Management of Entrepreneurial Start-ups	Theory	70+30	5
		Assisting NGOs in Rural and Community Development	Project	100	4
		Total Credits 29			

Total Credits : 116

SEMESTER- I

Fundamentals of Rural Development [1.1]

Course outcomes:

The objective of this course is to acquaint the students with the major issues concerning rural development. Emphasis has been given to rural management and development of entrepreneurship in rural settings. The outcome of the course will be as follows.

- To familiarise the students with the concept of development and growth in general and rural development in particular.
- To enable the students understand the nature of rural management.
- To in still an awareness of sustainable development.

Unit – I

Rural Development: Concept, Importance, Nature and scope, Characteristics of rural economy, Concept of development, Distinction between development and growth, Indicators of development, Prerequisites for rural development, Main obstacles to rural development, Factors governing rural development. Gandhian and Tagore’s views on rural development.

Unit – II

Rural Management: Nature, Scope and challenges in marketing operations, human resources and finance in rural areas. Entrepreneurship opportunities in rural areas.

Unit – III

Rural Community Development: Concept of community, Function of Community, community profile: Process and tools. Community development: Characteristics, Principles and scope, Panchayat Raj and community development in India.

Unit – IV

Sustainable Development: Biodiversity and its conservation, Environmental pollution, air, water and soil pollution, Solid waste management, Social issues and environment, Climate change, Global warming, Ozone layer depletion, Water conservation, Rain water harvesting Watershed management.

Suggested Readings :

- Lekhi, R.K. “*The Economics of Development and Planning*” Kalyani Publishers, New Delhi.
- Desai, V. “*Fundamentals of Rural Management*” Rawat Publications, New Delhi.
- Satya Sundram, I. “*Rural Development*” Himalaya Publishing House, New Delhi.
- Prasad, B.K. “*Rural Development: Concept, Scope and Strategy*” Sarup and Sons, New Delhi.
- Chamola, S.D., and Bharti, A. “*Agriculture and Rural Development in India*” Global Vision Publishing House, New Delhi.
- Singh, K. “*Rural Development: Principle, Policies and Management*” Sage, New Delhi.

SEMESTER- I

Economic Analysis [1.2]

Course outcomes:

The objective of this course is offer a broad perspective of economics or enabling the student to comprehend the major issues and components of economic analysis

The outcome of the course will be as follows.

- Introduce the basic economic problem and highlight its importance
- To help students to understand the nature of demand and its business implications.
- To gain an understanding about production and diverse market structures.

Unit I

Introduction: Basic economic problem, Microeconomics and macroeconomics, Consumer Behaviour; Demand Analysis: Law of demand, Demand schedule and curve, Individual and market demand, Exceptions to law of demand, Elasticity of demand.

Unit II

Theory of Consumer Behaviour: Cardinal and ordinal utility analysis, Law of diminishing marginal utility and equi-marginal utility, Indifference curves, Consumer equilibrium , Income and substitution effects.

Unit III

Theory of Production: Production functions, Law of variable proportion and returns to scale, Isoquants and producer's equilibrium, Types of Costs, short run and long run cost curves.

Unit IV

Market Analysis: Classification of markets: Perfect and imperfect competition, Monopoly and Oligopoly, Price determination under perfect competition and monopoly.

Suggested Readings :

- Koutsayiannis, A. *“Modern Micro Economics”* Macmillian, London.
- Sen, A. *“Microeconomics: Theory and Applications”* Oxford University Press, New Delhi.
- Ahuja, H.L. *“Advanced Economic Theory”* S.Chand and Company, New Delhi.
- Dominick, S. *“Principles of Microeconomics”* Oxford University Press, New Delhi.
- Stigler, G. *“Theory of Price”* Prentice Hall of India, New Delhi.

SEMESTER- I

Quantitative Methods and Computer Application [1.3]

Course outcomes:

The objective of this course to provide an understanding and the application of statistics methods. Along with quantitative Techniques the course also includes computer applications which will assist the students in project work relating to rural immersion and engagement.

The outcome of the course will be as follows:

- To enable the students to understand the various measures of central tendency.
- To be able to derive various type of correlation and interpretation of correlation and regression.
- To content time series and index numbers and their use in rural field work.
- To enable the students to understand computer applications and emerging trends in E-commerce, M-commerce and U-commerce.

Unit I

Scope of Statistics in industry, management and social sciences, Classification of data-discrete and continuous, Frequency distributions, Graphical representation of data, Ogive curves, Measures of Central tendency, Empirical relation between mean, median and mode, Dispersion-absolute and relative, Standard deviation and coefficient of variation.

Unit II

Correlation and Regression: Types of correlation, Karl Pearson's coefficient of correlation, Rank correlation, Interpretations of correlation and coefficient of determination, Determination of regression, Equations of lines of regression, Method of least squares, regression coefficients and their interpretation.

Unit III

Time Series and Index Numbers: Components of time series, Trend, Seasonal, cyclical and irregular variations, Time Series analysis in forecasting, Uses of index numbers, Problems in index numbers construction, Types of index numbers, Time reversal, factor reversal and circular tests, Chain base index numbers, Splicing and Shifting the base of index numbers, Deflating prices and incomes, Quantity index numbers.

Unit IV

Computer Applications: Documentation tools (MS Word), Data collection and analysis tools (Data Spread Sheet), Presentation tools (MS PowerPoint), Preparation of research and business documents using word, spread sheet and power point, E-Business-Architecture, E-Business strategy and productivity, E-Commerce-Meaning, concept and scope, Types of E-Commerce, Application of E-Commerce, E-Banking, E-Trading, E-Payment, M-Commerce and U-Commerce.

Suggested Readings :

- *Beri, G.C. "Statistics for Management" Tata McGraw Hill, New Delhi*
- *Gupta, S.P. "Statistical Methods" Sultan Chand and Sons, New Delhi*
- *Hooda, R.P. "Statistics for Business and Economics" Vikas Publishing House, New Delhi*
- *Levin, R.I. and Rubin, D.S. "Statistics for Management" Prentice hall of India, New Delhi.*
- *Rajaraman, K. "Introduction to Computers" Prentice Hall of India, New Delhi.*
- *Yadava, D.S. "Foundation of IT" New Age, New Delhi.*

SEMESTER- I
Principal and Practices of Management [1.4]

Course outcomes:

The aim of this course is to familiarise the students with the Principles of Management and how the management is applied through practices.

The outcome of the course will be as follows:

- Help the student understand the evolution of Management and the functional areas of management.
- To help understand the planning process and organizations structure.
- To introduce the concept of corporate governance and Business Ethics.

Unit I

Introduction and Evolution of Management: Definition, scope of management, Roles of a manager, functional areas of management, Classical approach, Scientific Management, Behavioural and human relations approach, Management by objectives (MBO).

Unit II

Planning and Organising: Planning-nature, types, steps in the planning process and limitations of planning, Organising-meaning, process, organisation structure, Centralisation and decentralisation, Departmentalisation, Span of management, Concept of authority, responsibility and accountability, Delegation.

Unit III

Staffing, Directing and Controlling: Staffing-Concept, need, human resource planning, recruitment and selection, Directing-Concept, need and principles of directing, Controlling-Steps in control process, Types of control methods, Techniques of controlling.

Unit IV

Corporate Governance and Business Ethics: Corporate Governance-concept, importance and role of board of directors, auditors and stakeholders in corporate governance, Benefits of corporate governance, Business ethics-Concept and its relevance to business, Historical perspective of ethics, Trusteeship Management, Gandhism philosophy of wealth management, Management in 21st Century- Challenges and opportunities.

Suggested Readings :

- *Wehrich, H., and Koontz, H. "Management-A Global Perspective" Tata McGraw Hill, New Delhi.*
- *Sherlekar, S.A., and Sherlekar, V.S. "Modern Business Organisation and Management" Himalaya Publishing House, Mumbai*
- *Agarwal, R.D. "Organisation and Management" Tata McGraw Hill, New Delhi.*
- *Terry, G., and Franklin, S.G. "Principles of Management" AITBS Publishers, New Delhi.*
- *Prasad, L.M. "Principles and Practice of Management" Sultan Chand and Sons, New Delhi.*

SEMESTER-I

Entrepreneurship and Small Business [1.5]

Course Outcomes:

The aim of this course is to familiarise the students with the Entrepreneurship and Small Business management and how the rural development is applied through practices.

The course will help in:

- Student will be able to demonstrate an understanding of the role of entrepreneurship
- Student will be able to understand the small businesses help to stimulate the economy by creating new jobs and supporting other local businesses.

Unit I

Introduction: Concept of entrepreneur, Entrepreneurship functions and skills, Nature and importance, Types of entrepreneurs, Entrepreneurship and economic growth.

Unit II

Theories of Entrepreneurship, Creativity and innovation, Entrepreneur and Intrapreneur, Factors affecting entrepreneurial growth and development, Women entrepreneurs.

Unit III

Institutional Support and Sickness in Small Business: Institutional support for SSI, Incentives and subsidies for small units, Technological up gradation, Business incubators, Sickness in Small Business- concept, magnitude, causes, consequences and corrective measures.

Unit IV

Small scale sector in India: SSI sector committee reports, Government policy initiatives, Reservation of items in SSI sector, Infrastructure facilities.

Suggested Readings :

- *Hisrich, R.D., and Peters, M.P. "Entrepreneurship" Tata Mc Graw- Hill, New Delhi.*
- *Roy, R. "Entrepreneurship" Oxford University Press, New Delhi.*
- *Shukla, M.B. "Entrepreneurship and Small Business Management" Kitab Mahal, Allahabad.*
- *Desai, V. "Management of Small Industry" Himalaya Publishing House, Mumbai.*
- *Desai, V. "Dynamics of Entrepreneurial Development and Management." Himalaya Publishing House, New Delhi.*
- *Khanka, S.S. "Entrepreneurial Development" S. Chand and Company, New Delhi.*

SEMESTER-I

Dimensional Profile of Uttarakhand and Field Work Implications [1.6]

Course Outcomes:

The aim of this course is to familiarise the students with the Dimensional Profile of Uttarakhand and how the religious & rural development is applied through practices.

The course will help in:

- Student will be able to understand about the religious and folk beliefs.
- Student will be able to understand the method of research applied to rural development.

Unit I

Historical and Cultural Dimension: Gorkha invasion and administration, British rule and its impact, Tehri state and its administration, Role of Uttarakhand in the freedom movement of India and eminent personalities of the movement, Social reforms and ecological movements, Movement for the formation of Uttarakhand. Traditions and customs, Religious and folk beliefs: Nanda Devi, Golu Devta, Bhola Nath, Gangnath, Van Devi, Airy, Chaumu, Haru etc., Architecture and Masonary: Naulas, Forts, Dharmashalas etc., Arts and Crafts: Aipan, Dikaras, Dans, Wooden Casks, Folk music and dance: Jagar, Himadrinaad, Panwaras, Mangal, Neoli, Bhagnaul, Langvir Nritya, Barada Nati, Pandav Nritya, Hudkiya bol, Jhoda, Chhalaria/Chholia etc., Musical instruments: Dholki, Turri, Dhol, Bhankora, Damaun, Hudka, Ransinghla and Masakbhaja, Fairs and festivals: Kumbh Mela, Gauchar Mela, Nanda Devi Raj Jaat, Syalde Bikhauti Mela, Nanda Devi, Barahai Bagwal, Uttarakaini Mela etc., Languages - Hindi, Kumaoni, Garhwali, Jaunsari, Bhotiya etc., Food & food habits, Costumes and apparels: Kurta Pajama/Dhoti, Ghagra-Choli, Rangwalis-Pichora, Nath, Guloband and Pauchi etc.

Unit II

Geographical and Demographical Dimension: Geographical structure, Distinctive features of Uttarakhand Himalayas, Rivers and streams system, Climate and forest resources, Wildlife Sanctuaries, Disasters and its management, Population of Uttarakhand: Classification, density, sex-ratio, literacy migration and ghost villages.

Unit III

Economic and Resource Based Dimension: Land, forest, mineral and water resources, Human Resources-quantitative and qualitative aspects, Education system and important educational institutes, Economic activities and their contribution in the state of GDP, Initiatives for promotion of industry, agriculture, tourism and hydro power generation.

Unit IV

Field Work Implications: Rural Development perspectives and need for research in rural development; Methods of research applied to rural development; Participatory approaches and rural development research, Participatory farmers' research, Rapid Rural Appraisal (RRA), Participatory Rural Appraisal (PRA); Review of Research in rural development.

Suggested Readings :

- Handa, O. C. and Jain M. “Art and Architecture of Uttarakhand” Pentagon Press, New Delhi.
- Mittal A.K. “British Administration in Kumaon Himalayas: A Historical Study (1815-1947)” Mittal Publication, New Delhi.
- Tolia R.S. “British Kumaun Garhwal: An Administrative History of A Non-Regulation Hill Province 1836-1856 (Vol. 2)” Shree Almora Book Depot, Almora.
- Handa O.C. “History of Uttaranchal” Winsar Publishing Company, Dehradun.
- Sharma D.D. “Linguistic Geography of Kumaon Himalayas: A Descriptive Areal Distribution of Kumauni Language” Mittal Publications, New Delhi.
- Pandey Bharti “Humari Saanskritic Viraasat: Aipan” Samaya Sakshaya Pub., Dehradun.
- Sharma D.D. “Cultural History of Uttarakhand” D.K. Printworld (P) Ltd., New Delhi.
- Negi S. S. “Uttarakhand: Land and People” M.D. Publications Pvt. Ltd., New Delhi.
- Bhatt K. N. “Uttarakhand: Ecology, Economy, and Society” Horizon Publishers, New Delhi.
- Mehta G. S. “Uttarakhand, Prospects of Development” Indus Publishing Company, New Delhi.
- Bansal, S.P., Gautam, P., and Walia S. “Prospects and Problems of Tourism Industry in Uttarakhand” Indu Book Services, New Delhi.
- Joshi A. “Bharat Me Adhunik Prayatan” Rawat Publication, Jaipur.
- Joshi A. “Eco Tourism: Ek Parichay” Takhshila Prakashan, New Delhi.
- Ramesh, G. And Nakkiran, S. “Research Methods in Rural Development” Deep and Deep Publication, New Delhi.

SEMESTER-II

Human Resource Management [2.1]

Course Outcomes:

The aim of this course is to familiarise the students with the Human Resource Management and how the human resource development is applied through practices.

The course will help in:

- Students will get insights into the fundamental ideas behind HRM, the different guiding principles that underpin it, and how a prospective employee is hired by an organisation
- Students will be able to learn about the various kinds of compensation, perks, and incentives that are offered to employees in the organization

Unit I

Introduction: Definition, scope, importance and objectives, Human Resource Management and Personnel Management, HRM in the Indian and rural context.

Unit II

Procurement and Placement: Human Resource Planning- Importance and techniques, Job analysis, Job description, Job specification, Job enlargement and enrichment, Recruitment: Objectives and sources, Process of recruitment, Selection, Placement, Induction.

Unit III

Development and Maintenance of Human Resources: Training and Development-Need, importance and techniques, Performance Appraisal-Concept, importance, process and methods, Problems of Performance appraisal.

Unit IV

Wage and Salary Administration: Devising a wage structure, Individual and group incentive plans, Employee benefits, Principle of employee benefit programmes.

Suggested Readings :

- *Dessler, G. "Human Resource Management" Prentice Hall of India, New Delhi.*
- *Armstrong, M. "A Handbook of Personnel Management Practices" Kogan Page, New Delhi.*
- *Deconzo, D.A. and Robbins, S.P. "Human Resource Management" Prentice Hall of India, New Delhi.*
- *Mamoria, C.B., and Gankar, S.V. "Personnel Management" Himalaya Publishing House, New Delhi.*
- *Ashwathappa, K. "Human Resource and Personnel Management" Tata McGraw Hill, New Delhi.*
- *Jyothi, P. and Venkatech, D.N. "Human Resource Management" Oxford University Press, New Delhi.*

SEMESTER-II

Organisational Behaviour [2.2]

Course Outcomes:

The aim of this course is to familiarise the students with the organisation behaviour and how the resource development is applied through practices.

The course will help in:

- Understanding the various approaches applicable to organisational behaviour and learn about how personality, perception and attitude play a significant role in the organisation.
- Conflicts and various types of organisations and group behaviour which will assist in understanding the various theories of motivation and leadership theories.

Unit I

Introduction to Organisational Behaviour: Nature, significance and approaches to organisational behaviour, Personality-meaning, determinants of personality, Perception-concept and process, Attitude formation and values, Learning process and theories.

Unit II

Motivation-Concept and theories, Leadership-functions of a leader, style of leadership, Job stress-sources and effects, Coping strategies of stress.

Unit III

Interpersonal and Group Behaviour: Individual differences-nature, types and causes, Types of groups and stages of groups formation, Group Structure and group cohesiveness, Group dynamics, Conflict-Types of conflicts, Conflict management, Employee grievance handling, Counselling.

Unit IV

Organisational Change and Development: Managing organisational change-forces for change in organisation, forms of change, Resistance to change, Overcoming resistance to change, Organisational Development- Concept, process and techniques, Rural approach to OB-Issue of culture, managing diversity within and across the culture.

Suggested Readings :

- Luthans, F. *“Organisational Behaviour”* Tata McGraw Hill, New Delhi.
- Robbins, S.P. *“Organisational Behaviour”* Prentice Hall of India, New Delhi.
- Davis, K. *“Organisational Behaviour”* Tata McGraw Hill, New Delhi.
- Aquinas, P.G. *“Organisational Behaviour”* Excel Books, New Delhi.
- Singh, Y.B., and Kumar, P. *“Organisational Behaviour”* Cyber Tech, New Delhi.
- Ashwathappa, K. *“Organisational Behaviour”* Himalaya Publishing House, New Delhi.

SEMESTER-II

Agricultural and Rural Marketing [2.3]

Course outcomes:

The aim of this course is to familiarise the students with the Agricultural and Rural marketing how to development agricultural resources and the analysis of rural marketing technique applied through practices.

The course will help in :

- Understanding the concept of Rural markets and analysing their scope
- Segmentation of markets basis on targeting and positioning of rural markets and analysing the various pricing strategies

Unit-I

Concept and Scope of Rural Market, Characteristics of rural markets, Environmental factors: Micro and Macro marketing environment, Marketing planning process, Introduction to services marketing.

Unit-II

Rural Consumer Behaviour: Meaning and definition, importance, different buying roles, consumer buying decision process, factors influencing consumer behaviour, Rural consumer vs. urban consumers: a comparison, Relevance of marketing mix for rural markets and consumers.

Unit-III

Market Segmentation: Meaning and concept, Benefits of segmentations, Bases of segmentation, Targeting and positioning for rural markets, Pricing strategies, Promotional strategies and distribution strategies for rural customers, Product life cycle concept, New product development.

Unit-IV

Agricultural Markets: Nature and scope, objectives of agricultural marketing, Challenges in agricultural marketing, Agricultural marketing and its economic importance, Agricultural produces and their market.

Suggested Readings :

- Kotler, P. Kosshy, A., and Jha, M. *“Marketing Management-A South Asian Perspective”* Pearson, New Delhi
- Ramswamy, V.S., and Namakumari, S. *“Marketing Management”* Macmillan, New Delhi
- Panda, T. *“Marketing Management: Text and Cases”* Excel Books, New Delhi
- Karunakaran, K. *“Marketing Management”* Himalaya Publishing House, Mumbai.
- Saxena, A., Harsh, S., and Rahman.,M. *“Rural Marketing: Thrust and Challenges”* National Publishing House, New Delhi
- Gopal, R. *“Rural Marketing Management “Discovery, New Delhi*

SEMESTER-II

Economic Environment and Policy [2.4]

Course outcomes:

The aim of this course is to familiarise the students with the economic environment how to develop economic policy and the analysis of rural policy applied through practices. The course will help in:

- Students will be able to analyse the theory of Income & employment and understand the supply of money-measures and its determinants
- Students will be able to get an insight into various policies with reference to macroeconomics

Unit I

Economic Environment: Basic economic systems, Industrial Policy-Rationale and objectives, Economic liberalisation, Privatisation, Disinvestment, Foreign investment and TNC and MNCs.

Unit II

Theory of Income and Employment: Classical and Keynesian, Consumption function, Marginal efficiency of capital, Investment multiplier, Supply of money-measures and determinants, Credit creation process.

Unit III

Inflation: Types, causes, effects and measures, control of inflation-monetary and fiscal measures, Business Cycles: Features and phases of business cycles, Theories of business cycles, Monetary and over investment theories.

Unit IV

Macroeconomic Policies: Fiscal policy and monetary policy-Objectives, importance, instruments, Relative effectiveness of monetary and fiscal policies.

Suggested Readings :

- Shapiro, E. *“Macroeconomic Analysis”* Galgotia Publications, New Delhi.
- Ackley, G. *“Macroeconomics: Theory and Policy”* Macmillian, New York.
- Aswathappa, K. *“Essentials of Business Environment”* Himalaya Publishing House, Bombay.
- Cherunilam, F. *“Business Environment”* Himalaya Publishing House, Bombay.
- Ahuja, H.L. *“Macroeconomics: Theory and Policy”* S. Chand and Company, New Delhi.
- Jhingan, M.L. *“Macroeconomic Theory”* Vrinda Publications Ltd., New Delhi.

SEMESTER-II

Entrepreneurship Development-I [2.5]

Course outcomes:

The aim of this course is to familiarise the students with the entrepreneurship development how to develop new ventures and the analysis of rural development applied through practices.

The course will help in:

- Students will be able to understand the business plans for new ventures, various strategies involved in its growth
- Learn the aspects of Entrepreneurship with respect to Indian and Global perspective

Unit – I

Launching Entrepreneurial Ventures: Major motives influencing an entrepreneur, Methods to initiate ventures, Legal challenges, Search for entrepreneurial capital.

Unit – II

Business Plan for New Ventures: Meaning and objectives of a business plan, Advantages and cost of preparing a business plan, Critical assessment.

Unit – III

Strategic Perspectives: Strategic growth, Need for strategic planning, Understanding the growth stage, Management concerns of a growing enterprise, Valuation concerns.

Unit – IV

Entrepreneurship – Indian Perspective: Historical perspective, Global Indian entrepreneurs, Modern Entrepreneurs.

Suggested Readings :

- *Srivastava, S. "A Practical Guide to Industrial Entrepreneurs" Sultan Chand and Sons, New Delhi.*
- *Tandon, C. "Environment and Entrepreneur" Chilhgh Publications, Allahabad.*
- *Chandra, P. "Project Preparation, Appraisal, Implementation" Tata McGraw Hill, New Delhi.*
- *Pandey, L.M. "Venture Capital- The Indian Experience" Prentice Hall of India, New Delhi.*
- *Siner, D.A. "Entrepreneurial Megabucks" John Wiley & Sons, New York.*

SEMESTER-III

Financial, Cost and Management Accounting [3.1]

Course outcomes:

The aim of this course is to familiarise the students with the Financial, Cost and Management Accounting how to develop financial information, cost analysis and management accounting analysis in rural area applied through practices. The course will help in:

- Students will be able to understand about cost and management accounting concepts and its application for decision making
- To make the students aware as to cost consciousness and the various methods and techniques of costing

Unit – I

Financial Accounting: Definition, concepts and conventions, Objectives, Branches, Scope and limitations of financial planning, Preparation of journal, Ledger and trial balance, Trading, Profit and Loss accounts, Balance Sheet, Introduction to accounting standards.

Unit – II

Accounting for Non-Trading Organisation: Receipt and Payment and Income & Expenditure Account, Accounting for NGO's, Accounting for Cooperatives and small rural enterprises, Introduction to farm accounting.

Unit – III

Cost Accounting for Rural Enterprises: Introduction, Meaning, Scope and Advantages of Cost Accounting, Classification of cost and elements of cost, cost unit and cost centre, Preparation of Cost Sheet.

Unit – IV

Management Accounting and Decision Techniques: Introduction, meaning, nature, scope and limitations of management accounting. Distinction among financial, cost and management accounting. Marginal costing and CVP analysis: Profit and volume ratio, Break Even Analysis, Margin of Safety, Decision making with key factors.

Suggested Readings :

- *Murthy, G.P. "Management Accounting" Himalaya Publishing House, Mumbai.*
- *Bhattacharya, S.K., and Dearden; "Accounting for Management" Vikas Publishing House, New Delhi*
- *Gupta, S.P. "Management Accounting" Sahitya Bhawan Publication, Agra*
- *Maheshwari, S.N. "An Introduction to Accountancy" Vikas Publishing House, Delhi*
- *Williams, Haka & Bettner "Financial and Management Accounting" Tata McGraw-Hill, New Delhi*
- *Shukla, S.M "Financial Accounting" Sahitya Bhawan Publication Agra*
- *Shukla A., and Grewal J. "Cost Accounting" Sultan Chand and Company, New Delhi*
- *Gupta, L.N. "Cost Accounting" Kitab Mahal, Allahabad.*
- *Agrawal, M.L. "Cost Accounting" Sahitya Bhawan Publication, Agra.*

SEMESTER-III

Rural Society and Rural Administration [3.2]

Course outcomes:

The aim of this course is to familiarise the students with the Rural Society and Rural Administration how to know about rural society and rural administration in rural area applied through practices. The course will help in:

- To provide the students in knowing about social power group and their roles
- To Acquaint students with the socio-economic structure of Uttarakhand

Unit I

Rural Society: Basic features, Rural stratification, Values and value systems, Rural-urban differences, Rural social structure: Physical, social, cultural, regional, ideology and economic structures.

Unit II

Rural Power Structures: Caste hierarchy, Landlord-labour relationship, Social power groups and their roles, Caste in rural Society, Tribes and their problems.

Unit III

Rural Administration: Concept and scope, Administrative structure: State, District, Block, Gram panchayat and panchayat samities-Power, functions, elections and working problems.

Unit IV

Socio-economic structure of Uttarakhand, Specific values and value systems, Caste system in Uttarakhand, Land use and industry, Agriculture and allied activities, Scope of entrepreneurial initiatives in Uttarakhand.

Suggested Readings :

- Doshi, S.L. and Jain, P.C. *“Rural Sociology” Rawal Publications, New Delhi.*
- Olson, K.W. *“Rural Indian Social Relations” Oxford University Press, New Delhi.*
- Desai, A. R. *“Rural Sociology and India” Popular Prakashan, Bombay*
- Choudhary, B. *“Tribal Deveelopment in India” Inter-India Publication, New Delhi.*
- Dib, P.C. *“Rural Sociology-An Introduction” Kalyan Publishers, New Delhi.*

SEMESTER-III

Operations Management in Rural Perspective [3.3]

Course outcomes:

The aim of this course is to familiarise the students with the operations management in rural perspective how to know about rural society and rural perspective in rural area applied through practices. The course will help in:

- It helps the students to understand the different process technologies
- It also helps the students to understand the difference between production and operations management

Unit I

Operations strategy: Significance of operations management in manufacturing and service environment, Interface of operations functions with other functional areas, Productivity-Meaning, measures of productivity, work study.

Unit II

Manufacturing Processes: Types and features, Facility location: factors for selection, Facility Layout: Types and features, Production planning and control: Need, objectives and functions, Materials management: objectives, types and costs associated.

Unit III

Proprietorship, Cooperations, Capital farming, Corporate farming, Land tenure systems and agricultural production management: Rural godowns and agriculture supply chain.

Unit IV

Technology Management: Effects on consumers and producers, Advantages and disadvantages of technology, Emerging technologies in agriculture: Green houses, automation, agro processing industries.

Suggested Readings :

- *Chunawala, P. "Production and Operations Management" Himalaya Publishing House, Mumbai.*
- *Aswathappa, K. and Shridhara Bhatt, K. "Production and Operations Management" Himalaya Publishing House, Mumbai.*
- *Robertson, C.A. "Introduction to Agricultural Production Economics and Farm Management" Tata McGraw Hill, New Delhi.*
- *Agarwal, A.N. "Indian Agriculture" S. Chand and Company, New Delhi.*
- *Samiuddin, K. and Rehman, M. "Co-operative Sector in India" S. Chand and Company, New Delhi.*

SEMESTER-III

Research Methodology [3.4]

Course outcomes:

The aim of this course is to familiarise the students with the research methodology in rural perspective how to know about research in rural areas and rural development in rural area applied through practices. The course will help in:

- Will help the students in understanding the limitations of particular research methods
- It help the students to choose methods appropriate to research aims and objectives

Unit I

Research Fundamentals: Meaning and objectives of research, Types of research, Research process, Relevance and scope of research in functional areas, Identification of research problems with reference to rural management.

Unit II

Research Design and Sampling Techniques: Characteristics, advantages and importance of a good research design, Types of research design and steps involved, Census survey and sampling techniques, simple random sampling, stratified, cluster and quota sampling.

Unit III

Data Collection: Data types-primary and secondary, Methods of primary data collection-observation, interview, questionnaire, Sources of Secondary data, Editing, Coding, Classification and tabulation of data, Analysis and interpretation of data, Analysis of Variance.

Unit IV

Testing of hypothesis and report writing: Null and alternative hypothesis, level of significance, Types of errors-I and II, Steps involved in testing of hypothesis, Types of test-parametric and non-parametric, small and large samples, One and two Sample tests, Steps involved in report writing, Requisites of good research reports.

Suggested Readings :

- *Sharma, J.N. "Research Methodology: The Discipline and its Dimensions" Deep and Deep, New Delhi.*
- *Kumar, R. "Methodology of Scial Sciences Research" Book Enclave, Jaipur.*
- *Michael, V.P. "Research Methodology in Management" Himalaya Publishing House, Mumbai.*
- *Jain, G.L. "Research Methodology Methods-Tools and Techniques" Mangal Deep Publications, Jaipur.*

SEMESTER- III

Entrepreneurship Development – II [3.5]

Course outcomes:

The aim of this course is to familiarise the students with the entrepreneurship development how to develop new ventures and the analysis of rural development applied through practices.

The course will help in:

- Will help the students to develop an ability to engage in Entrepreneurship Development Programmes
- Will demonstrate the students an ability to work effectively with others

Unit – I

Rural Entrepreneurship: Concept, need, problems, Rural industrialisation in retrospect, Developing rural entrepreneurship- methods and problems, NGO and rural partnership.

Unit – II

Women Entrepreneurship: Concept, functions and institutional support, Development of women entrepreneurs and their problems, Role of women entrepreneurs in transforming society and women empowerment, Women SHG's in rural areas: Function and role in rural economy and society.

Unit – III

Entrepreneurship Development Programmes (EDP): Need for EDP, objectives, Phases of EDP, Course content and curriculum of EDP, Evaluation of EDP, EDP institutions in India and their functions.

Unit – IV

Entrepreneurship in Uttarakhand: Prospects, grow and problems, Entrepreneurs in horticulture, floriculture, organic farming hospitality and food processing, Home- stay and adventure sports programmes as an entrepreneurial initiative, Women entrepreneurs in Uttarakhand.

Suggested Readings :

- *Gordon, E., and Natrajan, K. "Entrepreneurship Development" Himalaya Publishing House, Mumbai.*
- *Desai, V. "Small Scale Industries and Entrepreneurship" Himalaya Publishing House, Mumbai.*
- *Havinal, V. "Management and Entrepreneurship" New age International, New Delhi.*
- *Khanka, S.S. "Entrepreneurial Development" S. Chand and Company, New Delhi.*

SEMESTER-IV

Agriculture Business Management [4.1]

Course outcomes:

The aim of this course is to familiarise the students with the Agriculture Business Management how to develop new ventures and the analysis of rural development applied through practices. The course will help in:

- Students will be able to comprehend agricultural business management concepts and how it can be applied in the real world.
- Various industries involved in the production of Argo-Processing.

Unit – I

Introduction to Agribusiness: Nature, definitions, scope and functions, Agribusiness input and output services, Difference between farm and non-farm sectors, Importance of small agribusiness enterprises.

Unit – II

Agriculture Marketing: Definition of market and agricultural marketing, Agricultural marketing organisations, Bureau of Indian Standards (BIS), National agricultural policy of India.

Unit – III

Agro processing industries in India: Management and processing of dairy, cotton and woollen textiles, Oil seeds, Sericulture, Horticulture, Floriculture, Apiculture and Pisciculture.

Unit – IV

Business Legislation: Essential Commodities Act, Food Adulteration Act, Food Safety and standards, Consumer protection acts. Recent trends in agribusiness management, ITC- e choupal, Precision farming and logistical aspects in agriculture.

Suggested Readings :

- *Diwase, S. "Agri-Business Management" Everest Publishing House, Pune.*
- *Bhave, S.W. "Agri- Business Management in India"*
- *Achary, S.S., and Agarwal N.L. "Agricultural Marketing in India."*
- *Upton, N., and Aniloio, B.O. "Farming as a Business" Oxford University Press, New York.*

SEMESTER-IV

Agricultural Economics [4.2]

Course outcomes:

The aim of this course is to familiarise the students with the Agricultural economics how to develop new policy and the analysis of rural policy applied through practices. The course will help in:

- Students will be able to analyse the various issues involved in agricultural economics, able to understand the different agricultural development models
- Various policies involved in mitigation of issues in Agricultural economics and the various models associated with agricultural development

Unit – I

General Issues: Nature and scope of agricultural economics, Role of agriculture in economic development, Land in agriculture, Labour in agriculture, Capital in agriculture, Land reforms, Marketable surplus, Farm organisation, Types of farming.

Unit – II

Models of Agricultural Development : Schultz's theory of agricultural development, Fe and Ranis model of agricultural development, Mellor's theory of agricultural development, Jorgenson's Neo- Classical model of dual economy, Todaro's model of migration and unemployment, Lewi's model of economic development.

Unit – III

Agricultural Development Issues: Review of India's agricultural growth in crop production, Green revolution and agricultural development, Impact of green revolution and its evaluation, Mechanisation and agricultural development, Agricultural price determination, Farm size and productivity, Agricultural credit.

Unit – IV

Policy Issues : Food security and agricultural development, Flood control and government of India policy, Law of ceiling on land holdings and its impact, Risk and uncertainty in agriculture price policy, Agro- Climatic zonal planning, Social forestry and its impact, New economic policy and Indian agriculture.

Suggested Readings:

- Gray, L.C. *"Introduction to Agricultural Economics"* Macmillan, New York.
- Block, J.D. *"Introduction to Economics for Agriculture"* Macmillan, New York.
- Hibbard, B.H. *"Agricultural Economics"* Mc Graw Hill, New York.
- Singh, A., Sadhu, A.N., and Singh, J. *"Fundamentals of Agricultural Economics"* Himalaya Publishing House, Mumbai.
- Acharya, S.S., and Agarwal, N.L. *"Agricultural Prices: Analysis and Policy"* Oxford and IBH publishing Co. New Delhi.
- Desai, R.G. *"Agricultural Economics"* Himalaya Publishing House, Mumbai.

SEMESTER-IV

Rural Economics [4.3]

Course outcomes:

The aim of this course is to familiarise the students with the rural economics how to develop new policy and the analysis of rural policy applied through practices. The course will help in:

- Students will be able to understand the concept and scope of Rural economics, comprehend the concepts of Indian Agriculture specially and analyse the problems of agriculture in the Uttarakhand region
- Analyse the unemployment in the rural sector and understand the problem of labour migration in the Uttarakhand region

Unit I

Rural Economics: Nature, scope and importance, Meaning and definitions of rural development in the context of under developed and developing countries, Factors essential for rural development, Problems associated with rural development in a predominantly rural economy.

Unit II

Indian Agriculture: Importance, Agricultural production and productivity, agricultural backwardness, causes, and consequences, Modernisation of agriculture, Problems of agriculture in Uttarakhand.

Unit III

Rural Poverty and Economic Inequality: Rural poverty, extent, types, causes and consequences, Measures for poverty alleviation in rural areas with special reference in Uttarakhand.

Unit IV

Rural Unemployment- Extent, type, causes and remedies, Problem of labour migration in Uttarakhand.

Suggested Readings:

- *Desai, S.S.M. "Fundamental of Rural Economics" Himalaya Publishing House, Mumbai.*
- *Prasad, K.N. "Dimensions of Development" Concept Publishing Company, New Delhi.*
- *Ganguli, N.N. "Problems of Rural India" Mittal Publications, New Delhi.*
- *Joshi, P.C. "Organising Unorganised Labour" Oxford and IBH Publishing Company, New Delhi.*
- *Khusro, A.M. "The Economics of Land, Reform and Farm Size in India" Mac Millan, Mumbai.*
- *Maheshwari, S.R. "Rural Development in India" Sage Publications, New Delhi.*

SEMESTER- IV

Rural Entrepreneurship Development [4.4]

Course outcomes:

The aim of this course is to familiarise the students with the rural entrepreneurship development how to develop rural area and the analysis of rural policy applied through practices. The course will help in:

- Understanding the various challenges encountered in rural entrepreneurship development.
- Students will learn about various government schemes related to rural entrepreneurship development.

Unit – I

Introduction: Types of rural entrepreneurs (farm and non-farm), Challenges of rural entrepreneurship development in India, Entrepreneurial training and motivation in the rural perspective, Entrepreneurs selection tools and techniques, Competencies of successful rural managers, Federation and confederation of rural entrepreneurs.

Unit – II

Institutional system and Government schemes: Matching skill sets, Resource sets and Government schemes, Role of various support Institutes and agencies, DIC, Banks and other financial institutions- CRRB, NABARD, SC /ST Corporation, OBC Corporation, Women finance corporation.

Unit – III

Business plan Preparation: Business opportunity identification Exploring entrepreneurial opportunity identification, Exploring entrepreneurial opportunities and guidance, Forward and backward linkages, Market survey- tools and techniques, Registration and legal formalities.

Unit – IV

Micro and Small Entrepreneurship Introduction to micro and small business establishment, Project formulation, Project appraisal, Latest government policies for micro and small enterprises.

Suggested Readings :

- Chandra, P. *“Project Preparation, Appraisal and Implementation”* Tata Mc Graw Hill, New Delhi.
- Drucker, P.F. *“Innovations and Entrepreneurship, Practice and Principles”* Elsevier, Washington.”
- Burns, P. *“Entrepreneurship and Small Business”* Palgrave, New Jersey.

SEMESTER- IV

Project Identification, Financing and Management of Entrepreneurial Start-ups [4.5]

Course outcomes:

The aim of this course is to familiarise the students with the project identification, financial policy and management of entrepreneurial how to develop policy in rural area and the analysis of rural policy applied through practices. The course will help in:

- Students will be able to get insights about how to identify, select and finance a new project based on the current requirements of the market.
- Understand the linkage between management and Leadership and get a detailed understanding of how to establish a right organisational culture and structure.

Unit – I

Project Identification and selection: Meaning of project, Project identification and selection, Project formulation- meaning, significance and contents, Planning Commissions guidelines for formulating a project report, Specimen of a project report, Network analysis, Common errors in project formulation, Project appraisal concept, Methods of project appraisal, Growth of business ideas, Intellectual property.

Unit – II

Financing of Enterprises: Need for financial planning, Source of finance, Capital, Export finance, Institutional finance to entrepreneurs.

Unit – III

Institutional Support to Entrepreneurs: Need for institutional support, Small Entrepreneurs: NSIC, SIDO, SSIB, SSICS, SISI DIC's, Industrial estates and specialised institutions, Marketing of products and services, Human resources issues, Total Quality Management issues for medium and small entrepreneurial enterprises.

Unit – IV

Management and Leadership: Leadership in a new economy, Hiring the right employee, Building the right organisational culture and structure, Motivating workers, Management succession, Passing the torch of leadership.

Suggested Readings :

- Jain, P.C. *“Hand Book for New Entrepreneur” Oxford, New Delhi.*
- Khanka, S.S. *“Entrepreneurial Development” S. Chand and Company New Delhi.*
- Roy, R. *“Entrepreneurship” Oxford University Press, New Delhi.*
- Desai, V. *“Small Scale Industries and Entrepreneurship” Himalaya Publishing House, Mumbai.*
- Hattangadi, V. *“Entrepreneurship” Himalaya Publishing House, Mumbai.*
- K, Coulter. *“Entrepreneurship in Action” Prentice Hall of India, New Delhi.*