

SYLLABUS
Entrepreneurship Development And Small Business Management
(EDSBM)

Course Structure

Paper I: Entrepreneurship
Paper II: Operations Management
Paper III: Marketing Management
Paper IV: General Management & Business Environment
Paper V: Financial Management
Paper VI: Project Work and Viva-Voce

Full Marks-600
Duration-1 year

Detailed Syllabus

PAPER I: ENTREPRENEURSHIP

Unit – 1 Introduction

- 1.1 Meaning and Importance
- 1.2 Evolution of term ‘Entrepreneurship’
- 1.3 Factors influencing entrepreneurship’
 - 1.3.1 Psychological factors
 - 1.3.2 Social factors
 - 1.3.3 Economic factor
 - 1.3.4 Environmental factors
- 1.4 Characteristics of an entrepreneur
- 1.5 Entrepreneur and Entrepreneur
- 1.6 Types of entrepreneur
 - 1.6.1 According to Type of Business
 - 1.6.2 According to Use of Technology
 - 1.6.3 According to Motivation
 - 1.6.4 According to Growth
 - 1.6.5 According to Stages
 - 1.6.6 New generations of entrepreneurship viz. social entrepreneurship, Edupreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship etc.
- 1.7 Barriers to entrepreneurship

Unit- 2 Entrepreneurial Motivation

- 2.1 Motivation
- 2.2 Maslow’s theory
- 2.3. Herjburg’s theory
- 2.4 McGragor’s Theory

2.5 McClelland's Need – Achievement Theory

2.6 Culture & Society

2.7 Values / Ethics

2.8 Risk taking behavior

Unit- 3 Creativity

3.1 Creativity and entrepreneurship

3.2 Steps in Creativity

3.3 Innovation and inventions

3.3.1. Using left brain skills to harvest right brain ideas

3.3.2 Legal Protection of innovation

3.4 Skills of an entrepreneur

3.5 Decision making and Problem Solving (steps indecision making)

Unit - 4 Organisation Assistance

4.1 Assistance to an entrepreneur

4.2 New Ventures

4.3 Industrial Park (Meaning, features, & examples)

4.4 Special Economic Zone (Meaning, features & examples)

4.5 Financial assistance by different agencies

4.6 MSME Act Small Scale Industries

4.7 Carry on Business (COB) licence

4.8 Environmental Clearance

4.9 National Small Industries Corporation (NSIC)

4.10 Government Stores Purchase scheme (e-tender process)

4.11 Excise exemptions and concession

4.12 Exemption from income tax

4.13 Quality Standards with special reference to ISO

4.14 Financial assistance to MSME

4.15 Modernisation assistance to small scale unit

4.16 The Small Industries Development Bank of India(SIDBI)

4.17 The State Small Industries Development Corporation(SSIDC)

4.18 Export oriented units

4.18.1 Incentives and facilities to exports entrepreneurs

4.18.2 Export oriented zone

4.18.3 Export-Import Bank of India

4.19 Shilpabandhu-M Incentives for entrepreneurs 9reference to The West Bengal State Support for Industries Scheme 2008 & 2013

4.20 Other agencies for industrial assistance

4.20.1 West Bengal Electronics Development Corporation

4.20.2 ICICI West Bengal Infrastructure Development Corporation

4.20.3 West Bengal Industrial Infrastructure Development Corporation

4.20.4 Other Corporations with focus as specific segments

4.20.5 State Industrial Development Corporation (SIDC)

4.20.6 State Financial Corporation (SFCs)

4.21 Directorate General of Supplies and Disposals(DGS & D)

- 4.21.1 Registration with DGS & D
- 4.21.2 Registration Categories
- 4.21.3 Registration Procedure
- 4.21.4 Benefits of DGS & D
- 4.21.5 Information facilities centre in DGS & D
- 4.22 Khadi and Village Industries Commission (KVIC)
- 4.23 Industrial Estate
 - 4.23.1 Financing of Industrial Estates

Unit - 5 Rules And Legislation

- 5.1 Applicability of Legislation
- 5.2 Industries Development (Regulations) Act, 1951.
- 5.3 Factories Act, 1948.
- 5.4 The Industrial Employment (Standing Orders) Act, 1946
 - 5.4.1 Suspension
 - 5.4.2 Stoppage of work
 - 5.4.3 Termination of employment
- 5.5 West Bengal Shops and Establishment Act, 1963
- 5.6 Environment (Protection) Act, 1986
- 5.7 The sale of Goods Act, 1950
- 5.8 Industrial Dispute Act 1947

Unit- 6 Project Report

- 6.1 Introduction
- 6.2 Idea Selection
- 6.3 Selection of the Product / Service
- 6.4 Aspects of a Project
- 6.5 Phases of a Project
- 6.6 Project Report
- 6.7 Contents of a Project Report
- 6.8 Proforma of a Suggested Project Report for a manufacturing Organization
- 6.9 Suggested Readings

PAPER - II: OPERATIONS MANAGEMENT

Unit - 1 Production Forecasting, Planning And Control

- 1.1 Introduction
- 1.2 What is Forecasting
- 1.3 Methods
- 1.4 Life Cycle Analysis
- 1.5 Complete Forecasting
- 1.6 What is Production Planning ?
- 1.7 Production Planning as an integral part of the Corporate Planning Process
- 1.8 What is Production Control ?
- 1.9 Integrative nature of Production Plans

Unit- 2 Maintenance Management

- 2.1 Introduction
- 2.2 Maintenance objectives
- 2.3 Maintenance costs
- 2.4 Types of maintenance
- 2.5 Preventive maintenance system

Unit - 3 Materials Management

- 3.1 Basic Concept
- 3.2 Importance of Materials Management
- 3.3 Objectives of Material Management
- 3.4 Purchasing
- 3.5 Procurement Cycle
- 3.6 Bill of Materials
- 3.7 Vender Rating
 - 3.7.1 Methodology of Rating
 - 3.7.2 5R's of Buying
- 3.8 Methods of Buying
- 3.9 Inspection & Quality Control
- 3.11 Inventory Management

Unit - 5 Quality Management

- 5.1 Quality-Concepts & tools
- 5.3 Cause and effect Diagram
- 5.4 Control Chart
- 5.5 ISO 9000 System
- 5.6 Importance and need for Quality Systems
- 5.7 Management Responsibility
- 5.8 Statistical Techniques (elementary ideas)
- 5.9 Quality System Certification Procedure
- 5.10 Quality Circles

Unit - 5 Cases

- 1. Bharat Motors Ltd.
- 2. Dynamic Electrical Engineering Corporation
- 3. Crescent Chemical and Pharmaceuticals Ltd.
- 4. Alpha Mineral Prospecting and Exploratory Drilling Co. Ltd.
- 5. Anand Metal and Tin Products Pvt. Ltd.
- 6. Bengal Earthmovers and Equipment Ltd.
- 7. National Seeds Research and Development Centre
- 8. Northern Road Transport Corporation
- 9. Materials Management at NRTC
- 10. Union Industrial and Engineering Corporation Ltd.
- 11. Precision Instruments Ltd.
- 12. Ralhon Group of Industries

13. Divekar Industries Pvt. Ltd.
14. Sidhartha Chemicals Ltd.
15. DIVGI Methalwares Pvt. Ltd.
16. Arctic India Ltd.

PAPER – III: MARKETING MANAGEMENT

Unit- 1 Marketing Management

- 1.1 Introduction
- 1.2 Concept
 - 1.2.1 Needs, Wants and Demands
 - 1.2.2 Products
 - 1.2.3 Value, Cost and Satisfaction
 - 1.2.4 Exchange
 - 1.2.5 Relationships and Network
 - 1.2.6 Markets
 - 1.2.7 Marketers and Prospects
 - 1.2.8 Demand Management
 - 1.2.9 Company Orientation
- 1.3 Tools
 - 1.3.1 Environmental Scanning
- 1.4 Techniques and Problems
- 1.5 Marketing Mix
- 1.6 Let Us Sum Up
- 1.7 Key Words
- 1.8 Some Useful Books
- 1.9 Solutions / Answers

Unit - 2 Product

- 2.1 Introduction
- 2.2 New Product Development
- 2.3 Positioning
- 2.4 Re-positioning
- 2.5 Test Marketing
- 2.6 Product Life Cycle

Unit - 3 Marketing Research and Consumer Behaviour

- 3.1 Introduction
- 3.2 Methods
- 3.3 Techniques & Tools
- 3.4 Factors influencing Consumer Behaviour

Unit- 4 Sales Management And Promotion

- 4.1 Introduction
- 4.2 Choice of Distribution Channel
- 4.3 Organization of Sales Personnel
 - 4.3.1 Purpose of Organization

- 4.3.2 Process of Organization
- 4.3.3 Types of Organizational Structures
- 4.4 Territory Management
- 4.5 Sales Analysis
- 4.6 Problems in Sales of Industrial Goods
- 4.7 Sales Promotional Techniques

Unit - 5 Product Pricing

- 5.1 Introduction
- 5.2 Nature
- 5.3 Factors affecting pricing decisions and Methods of pricing strategy
- 5.4 Selecting price level in today's competitive scenario
- 5.5 Tendering
- 5.6 Illustration with simple examples of how to determine price under Different situations of competition

Unit - 6 Advertising And Branding

- 6.1 Introduction
- 6.2 Choice of Media
- 6.3 Message
- 6.4 Measuring effectiveness of advertising
- 6.5 Branding :Concepts and benefits
- 6.6 Packaging & Labelling
- 6.7 Warranty vs. Guarantee

Unit - 7 Rural Marketing

- 7.1 Introduction
- 7.2 Potential
- 7.3 Problems
- 7.4 Strategy

Unit - 8 Export Marketing

- 8.1 Introduction
- 8.2 Potential
- 8.3 Problems
- 8.4 Strategy
- 8.5 Export Councils

Unit - 9 Case Studies

- 9.1 Vegetarian Eggs
- 9.2 Solar Cooking Ovens
- 9.3 Priya's Boutique
- 9.4 Salesmen's Costs
- 9.5 Ginger Ice Cream
- 9.6 Suresh Equipments Ltd.
- 9.7 Azaadi Cycles

9.8 Pricing policy of BATA

PAPER – IV: GENERAL MANAGEMENT & BUSINESS ENVIRONMENT

Unit - 1 General Management

- 1.1 Introduction
- 1.2 Schools of Management Thought
 - 1.2.1 Classical Management School
 - 1.2.2 Behavioural School
 - 1.2.3 Quantitative School
 - 1.2.4 System School
- 1.3 Levels of Management
 - 1.3.1 First line Managers
 - 1.3.2 Middle level Managers
 - 1.3.3 Top Managers
 - 1.3.4 Span of Control
- 1.4 Functions of Management
 - 1.4.1 Planning
 - 1.4.2 Organisation
 - 1.4.3 Directing
 - 1.4.4 Controlling
 - 1.4.5 Communicating

Unit - 2 General Business Environment

- 2.1 Environment
 - 2.1.1 Business and Environment
 - 2.1.2 Internal and External Environment
- 2.2 The Political Environment
 - 2.3.1 Economic Planning in India
 - 2.3.2 Business Environment in developed and developing countries
- 2.4 The Social and Demographic Environment
- 2.5 Business Ethics
- 2.6 Social Responsibility of business
- 2.7 The Technological Environment
 - 2.7.1 Technology and Society
 - 2.7.2 Technology and Economy
- 2.8 Ecological Environment
- 2.9 Indian Business Environment

Unit - 3 Co-Operative Management

- 3.1 Origin
- 3.2 Philosophy
- 3.3 History of Co-operatives in India
- 3.4 Types of Co-operatives
- 3.5 Benefits of Cooperatives

Unit - 4 International Business Environment

- 4.1 Globalisation
- 4.2 Degrees of Internationalisation
- 4.3 Globalisation in India
- 4.4 Foreign Trade of India
- 4.5 World Trade Organisation
 - 4.5.1 The Scope of WTO
 - 4.5.2 The Function of the WTO
 - 4.5.3 WTO dispute settlement
 - 4.5.4 Dispute Settlement : Dumping
 - 4.5.5 Difference between GATT and WTO
 - 4.5.6 The Final Act
 - 4.5.7 Implications for India
- 4.6 Social & Ethical Responsibility of International Business
- 4.7 Industrial Trade Experience of China

PAPER - V: FINANCIAL MANAGEMENT

Unit - 1 Accounts

- 1.1 Accounting Process
- 1.2 Accounting Concepts & Conventions
- 1.3 Accounting equation
- 1.4 Basic Accounting Procedure
 - 1.4.1 Single Entry System : an admixture
 - 1.4.2 Double Entry System
- 1.5 Accounting Elements
- 1.6 Classification of Accounts
 - 1.6.1 Golden Rules
- 1.7 Journal
 - 1.7.1 Classification of Journal
- 1.8 Ledger : Principal Books of Accounts
 - 1.8.1 Cash Book
 - 1.8.2 Vouchers-The documents to the transactions
 - 1.8.3 Imprest System of Petty Cash
- 1.9 Trial Balance
- 1.10 Depreciation
- 1.11 Preparation of Final Accounts and Balance Sheet
 - 1.11.1 Techniques of Preparation of Final Accounts
- 1.12 The Balance Sheet

Unit - 2 Finance

- 2.2 Understanding Balance Sheet – It's Use
- 2.3 Profit and Loss Account (P/L A/c)
- 2.4 Understanding Financial Statement
 - 2.4.1 Ratio Analysis
 - 2.4.2 Cash Flow Statements

- 2.5 Cash Budget
- 2.6 Working Capital : Determination & Calculation
 - 2.6.1 Operating Cycle
 - 2.6.2 Computation of Working Capital
 - 2.6.3 Framework for Regulation of Bank Credit
- 2.7 Long-Term Source of Finance
 - 2.7.1 Retained Earnings
 - 2.7.2 Equity Capital / Equity Share
 - 2.7.3 Debenture
 - 2.7.4 Preference Shares

Unit - 3 Costing

- 3.2 What is Cost
- 3.3 Classification Cost
- 3.4 Use of Cost Data
- 3.5 Marginal Costing
 - 3.5.1 Cost-Volume Profit Relationship
 - 3.5.2 Mathematical Relationship between Cost-Volume Profit
 - 3.5.3 Margin of Safety
 - 3.5.4 BEP Analysis : Graphical Analysis
 - 3.5.5 Use of Marginal costing in decision making- pricing decision, make or buy etc.

Unit - 4 Taxation

- 4.2 Income Tax
 - 4.2.1 Definitions
 - 4.2.2 Residential Status
 - 4.2.3 How to Compute Total Income
 - 4.2.4 Profit and Gains of Business or Profession
 - 4.2.5 Deduction Under Chapter VIA
- 4.3 Central Sales Tax Act, 1956
 - 4.3.1 Preliminary
 - 4.3.2 Formulation of Principles for Determining when a Sale or Purchase of Goods Taken Place in the Course of Inter-state Trade or Commerce or Outside a State or in the Course of Import or Export
 - 4.3.3 Inter-State Sales Tax
 - 4.3.4 Goods of Special Importance in Inter-State Trade or Commerce
 - 4.3.5 Liability in Special Cases
- 4.4 Central Excises Act, 1944
 - 4.4.1 Preliminary
 - 4.4.2 Levy and Collection of Duty
 - 4.4.3 Powers and Duties of Officers and Landholders
 - 4.4.4 Transport by Sea
 - 4.4.5 Adjudication of Confiscations and Penalties
 - 4.4.6 Appeals
 - 4.4.7 Presumption as to Documents

- 4.4.8 Supplemental Provisions
- 4.5 VAT
 - 4.5.1 Background
 - 4.5.2 Principle of VAT
 - 4.5.3 Advantages of VAT
 - 4.5.4 How VAT System Works
 - 4.5.5 Defects that had Cropped up in Sales Tax System in India
 - 4.5.6 Problems of CST and AED
 - 4.5.7 Highlights of State VAT Acts
 - 4.5.8 Constitutional Issues
- 4.6 Service Tax-Law & Practice
 - 4.6.1 Introduction
 - 4.6.2 Impact on GDP
 - 4.6.3 Types of Services Covered
 - 4.6.4 Registration of an Assessee
 - 4.6.5 Payment of Service Tax
 - 4.6.6 Furnishing of Return
 - 4.6.7 Interest as Delayed Payment of Service Tax
 - 4.6.8 Best Judgement Assessment
 - 4.6.9 Appeal before the Commissioner of Central Excise
 - 4.6.10 Appeal before Appellate Tribunal
 - 4.6.11 Service Tax at a Glance
 - 4.6.12 Various Services : Illustrative Possible Inclusions and Exclusions from Service Tax
 - 4.6.13 Persons Liable to Pay Service Tax
 - 4.6.14 Obligations Under Service Tax
 - 4.6.15 Punishments / Penalties Relating to Service Tax
- 4.7 GST-An introduction

UNIT 5 CASE STUDIES & PROBLEMS

- 5.2 Analysis with B.E. Point and P/V Ratio
- 5.3 Preparation of Cash Budget
- 5.4 Problems on Standard Costing
- 5.5 Cash Flow Statement
- 5.6 Problem as Working Capital Requirement Forecast
- 5.7 Problems on Journal & Ledger
- 5.8 Suggested Readings