

Maulana Abul Kalam Azad University of Technology, West Bengal
(Formerly West Bengal University of Technology)
Syllabus for BBA (ENTREPRENEURSHIP)
(Effective for Academic Session 2019-2020)

Semester II

Paper: Types of Organization for Conducting Business Proprietorship, Partnership, LLP, Private Limited Company and Public Limited Company. Advantage/Disadvantage in operation, taxes and Market perception

Code: BBAE – 201

Contacts Hours /Week: 4L

Credits: 4

Course Content:

Objectives	
1. To understand the concept of different form of business organization – its advantages and disadvantages etc. Understanding the functioning of various forms of business organization	
CONTENTS	
Unit 1	Forms of Ownership – Sole Proprietorship, Joint Hindu Family, Partnership, Limited Liability Partnership, Joint Stock Company, Co-operative Society, Choice of Ownership, joint Hindu Family, Choice of Ownership
Unit 2	Micro, Small & Medium Enterprises: Meaning & Definition, Characteristics of Small Business, Areas of activity for Small Business, Need & Significance, Roll of Small Business in Indian Economy, Problems of Small Business, District Industry Centre Public Enterprise: Concept, Rationale, Objectives, Forms of Public Enterprises, Role of Public Sector in India, Problems of Public Enterprises
Unit 3	Company Form of Business Organization: Private Limited Company – Meaning/Definition – Legal Formation – Characteristics – Liabilities – Advantages & Disadvantages – Constitute of Company – Causes, procedures and effect of winding up of Company. Public Limited Company – Meaning/Definition – Companies Act 1956 – Revised Companies Act 2013 – Characteristics – Articles and Memorandum of Association of Companies – Certificate of incorporation – Certificate of Commencement – Registration of Company – Constitute of Company – Role, Function, Power & Liability of Board of Directors – Distinction between Private & Public Limited Company.
Unit 4	Government Company – Meaning/Definition – Characteristics – Constitute of Board of Directors – Legal Formalities – Role, Function, Accountability & Liability of Board of Directors – Advantages & Disadvantages. Co-operative Form of Business Organization – Meaning/Definition – Characteristics – Legal Formalities – Advantages & Disadvantages – Power and Function of Board of Managers.
Suggested Readings	
<ol style="list-style-type: none"> 1) Management Principles and Practices, by R. Srinivasan S.A.Chunawalla 2) Principles of Business Management, by Prof. S.A. Sherlekar, Dr. Virendra Sharad Sherlekar 3) International Business Environment, by Dr. Francis Cherunilam 4) Basu, C. R. Business organization and management. New Delhi: Tata McGraw Hill. 5) Bhatia, R. C. Business organization and management. New Delhi: Ane Books. 6) Bhushan, Y. K..Fundamental of Business Organisation and Management.NewDelhi: Sulta Chand & Sons. 7) Gupta, C. B. Business organization and management. New Delhi: Sultan Chand & Sons. 	
E-Resource References:	
1. Taxes and Market Perception	

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Paper: Business Regulatory Framework. Types of Registrations Required for New/All kinds of Businesses

Code: BBAE – 202

Contacts Hours / Week: 4L

Credits: 4

Course Content:

Objectives	
<ol style="list-style-type: none"> 1. To understand how the business is regulated by government/regulatory authority. 2. To provide knowledge as how to obtain required registration and other legal sanction for business 	
CONTENTS	
Unit 1	A brief understanding on the various legal aspects related to running a business and how they should be dealt with.
Unit 2	Law of Contract: Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.
Unit 3	Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.
Unit 4	Sale of Goods Act : Formation of contracts of sale; Goods and their classification, price; conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.
Unit 5	Company Law: Major principles – Nature and types of companies, Formation, Memorandum and Articles of Association, Prospectus, Power, duties and liabilities of Directors, winding up of companies, Corporate Governance.
Unit 6	Regulatory and control mechanism : Overview of Monetary and Fiscal Policy, Competition Act, Consumer Protection Act, FEMA, SEBI, SIDBI and its changing dimensions, Price control mechanism, functioning of bureaucratic decision making and its effect on business environment. Overview Indian Patent Rights Act (IPR) and its benefit in business, Environment protection act, 1986, Information Technology Act, 2002
Suggested Readings	
<ol style="list-style-type: none"> 1) Bulchandani, K.R., Business Law for Management. Mumbai: Himalaya Publishing House. 2) Gulshan, S. S., & Kapoor, G. K. Business Law. New Delhi: New Age International Pvt. Ltd. 3) Kuchhal, M. C. Business Law. Noida: Vikas Publishing House Pvt. Ltd. 4) Tulsian, P. C. Business Law. New Delhi: Tata McGraw Hill Pvt. Ltd 5) Gogna, P. P. A Textbook of Company Law. New Delhi: S. Chand Publisher. 	

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Paper: Market and Other Business. Research Methodology used by start-ups for validation

Code: BBAE – 203

Contacts Hours / Week: 3L+1T

Credits: 4

Course Content:

Objectives	
1.To impart the students with necessary quantitative skills to conduct high quality independent research related to business and market	
CONTENTS	
Unit 1	Introduction: Meaning, Objective & Concept of Business Research, Research Approaches and Importance of Research, Criteria of Good Research, Research Process, Concept of Research Problem, Literature Review, Hypothesis and Research Design, Ethical issues in Research , Research Scenario in Indian Business houses.
Unit 2	Data Collection & Analysis: Meaning of Sampling Design, Steps in Sampling Design, Criteria of a Good Sampling Design, Types of Sampling Design, Concept & Types of Measurement Scales, Data Collection, Primary & Secondary Data.
Unit 3	Analysis and Report Writing: Processing & Tabulation of Data, Types of Analysis, Application of Statistics in Business Research, Data Presentation using Charts and Diagrams, Computers in Research – Basic use of MS Word, MS Excel and SPSS, Interpretation, Business Report Writing, Layout of Research Report.
Unit 4	Introduction to Marketing Research - Scientific Investigation - Identifying Market Segments - Product Research - Advertisement Research - Market and Sales Analysis Research
Suggested Readings	
<ol style="list-style-type: none"> 1) Cooper, D. R., & Schindler, P. S. Business Research Methods. New Delhi: Tata McGraw-Hill. 2) Kothari, C. R. Research Methodology - Methods & Techniques. New Delhi: New Age Publishers. 3) Sachdeva, J. K. Business Research Methodology. New Delhi: Himalaya Publishing House. 4) Sekaran, U. Research Methods for Business - A Skill Building Approach. New Delhi: Wiley India Pvt. Ltd. 5) Srivastava, T. N., & Rego, S. Business Research Methodology. New Delhi: Mc. Graw-Hill. 	
E-Resource References:	
<ol style="list-style-type: none"> 1) Research Methodology Used by Startups for Validation, https://www.youtube.com/watch?v=wuPqMenY56c 	

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Paper: Stationery and other Requirements to start a Business. Conversion of a Business Ideas to a Business Plan/Making of Project Reports, Implementation timeline & Road Map

Code: BBAE – 204

Contacts Hours / Week: 3L+1T

Credits: 4

Course Content:

Objectives	
<ol style="list-style-type: none"> 1. To introduce the stationery and other requirements to start a business. 2. To discuss how to convert a business idea to a business plan – how to make a project report 	
CONTENTS	
Unit 1	A Corporation's Bad idea can be your New Business, Sources of New Business Ideas, The Small Business Owner's Success Blueprint, A New Business Description, You must know your Breakeven(s) – Calculation Breakevens, Calculate the size of your Market
Unit 2	Project Report for New Business Format – The sequence of Standard Formats which should be followed while preparing new Business Project Report: - Background of the business - Customer's profile - Long and short term Corporate Objectives - To perform a viability assessment of the proposed new business ideas in terms of marketability, technical feasibility, financing and authorities - To be able to prepare a relevant business plan To recognize fundamental start-up issues
Unit 3	Market Analysis <ul style="list-style-type: none"> • Brief discussion on the type of market, chief influencers, players, etc • Market description • Reasons for starting business in a particular market • Target clients • Advantages of the services offered by the new business • Market consumption patterns • Past and existing supply location • Production prospects and limitations • Exports and Imports • Price structure • Flexibility of demand • Client behavior, purposes, intentions, impetus, approaches, inclinations and needs • Supply network and marketing rules formulated by the government • Government and technical limitations imposed on the promotion of the product
Unit 4	Financial Assessment <ul style="list-style-type: none"> • Investment expenditure and value of the entire project • Methods of investment • Anticipated productivity • Money flows of the project report • Investment value evaluated in context of different points of merit • Estimated financial ranking

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Unit 5	<p>Marketing Assessment</p> <ul style="list-style-type: none"> • Product • Price • Place • Promotion
Unit 6	<p>Operational Plan</p> <ul style="list-style-type: none"> • Business models • Production of goods and services <p>Financial Plan - Management Structure - Business structure (Ownership, staff, etc) - SWOT Analysis - Significant Success aspects depending on Strengths, Weaknesses, Opportunities and Threats to be faced by the firm in future – Appendices - Break-Even Assessment - Profit and Loss Synopsis - Fund Flow Summary</p>
Unit 7	<p>Road Map: Meaning - Classification of Road map: Strategic Roadmap – Change Roadmap – Capability roadmap – Business Development roadmap – Business Intelligence roadmap – Data Strategy roadmap – Star-up roadmap – Enterprise architecture roadmap .</p> <p>Product roadmap: Meaning – Components – Product roadmap templates – Portfolio roadmap – Strategy roadmap – Releases roadmap - Features roadmap</p> <p>How should you build a Product roadmap? Define your strategy – Show Release details – Prioritize Features – Share your roadmap – Engineering – Marketing – IT – Sales – Management and the Board</p>
<p>Suggested Readings</p> <ol style="list-style-type: none"> 1) Fox. J. Jeffery – How to make Big money in your own Business 2) The Successful Business Plan Secret Strategies by Rhonda Abrams PH 3) The Business Plan in a day by Rhonda Abrams, PH. 4) Business Plan Preparation - Entrepreneurship Development Institute of India 5) Entrepreneurial Small Business, Katz J A , Green II R P, McGraw Hill/Irwin, New York, NY, 2008. 3rd Ed. 6) Getting to Plan B, Mullins J and Komisar R, Harvard Business Press, Boston, Massachusetts, 2009. 7) Business Planning: A Guide to Business Start-up. By – David Butler. Thompson. Butterworth-Heinemann, MA. 2008. ISBN: 978-81-312-1432-9 <p>E-Resource References:</p> <ol style="list-style-type: none"> 1) Conversion of Business Ideas into a Business Plan, https://hbr.org/video/5399060076001/the-explainer-how-to-write-a-great-business-plan 2) Making of Project Reports 	

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Paper: Financial Planning and Cash Flow Projection (Using Excel Sheets) Exploring Various Sources of Finance. Government Incentives and other benefits for start-ups

Code: BBAE – 205

Contacts Hours / Week: 3L+1T

Credits: 4

Course Content:

Objectives	
1. To enable the students with regard to gaining insights into financial management, financial planning and related aspect	
CONTENTS	
Unit 1	Overview and Financial Management, Financial Environment and Financial System. Financial Analysis and Planning: Balance Sheet, Profit & Loss Account, Profit Versus Cash Flow, Taxes.
Unit 2	Finance Your Business: Fund your start up yourself – Pitch your needs to friends and family – Request a small business grant – Start a Crowd-Funding Campaign online – Apply to local angel investor groups – Solicit Venture Capital Investors – Join a start up incubator or accelerator – Negotiate an advance from a strategic Partner or Customer – Trade Equity or Services for start up help – Seek a bank loan or line of credit.
Unit 3	Sources Of Finance : Various sources of Finance available : Long term sources – Equity Shares, Preference Shares and debentures – Kinds private placements – IPO – SEBI – FDI – Institutional Finance – Banks – IDBI, IIBI, ICICI, SIDBI, SFC"s in India – Merchant Banks in India – NBFC"s in India – their way of financing in India for small and medium business.
Unit 4	Short Term Sources : Short sources: Short term sources – bank and financial Institutions that give short term finance – Bills Discounting – Factoring – Working Capital – Concepts – Importance – Cash Management – Inventory Management – Receivables Management – Sources of Working Capital.
Unit 5	Venture Capital, Hire Purchase And Leasing : Venture capital – Meaning – origin – Importance – Venture capital in India – Benefits. Hire purchase – Concept – Evaluation of Hire Purchase proposals – Leasing – Overview – Tax aspects – Lease Accounting – Evaluation of Leasing Proposals.
Unit 6	Preparing The Financing Plan: General considerations – Construction financing – Long term financing – withholding Tax considerations – Estimating the Borrowing capacity of project – Loan repayment parameters – Borrowing capacity – assuming full draw downs – applications to hypothetical high speed rail project – annual coverage tests.
Unit 7	Financial Planning: Objectives and Principles of Sound financial Planning, Long Term and Short Term Financial Plan – Factors affecting Financial Plan. Financial Decisions: Capital Structure, Factors Influencing, Capital Structure, EBIT-EBT-EPS, Analysis of Leverage

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Unit 8	<p>Tax Benefits for Entrepreneur under Start-up India: Exemption of 100% of tax on profit gains for the first three years – Funds of Funds – Exemption on Capital gain tax – Abolition of angel investment tax</p> <p>Other beneficiary provisions: Financial Benefits – Registration Benefits – Income tax benefits – Special benefits</p> <p>Taxation Benefits to Small Industry: Depreciation, Investment Allowances & Investment Deposit Account, Expenditure on Scientific Research, Acquisition of patents & copyright, Know how; Amortization of Certain preliminary expenses; Deductions from Gross Total Income.</p>
<p>Suggested Readings</p> <ol style="list-style-type: none"> 1) Naumes, William, The Entrepreneurial Manager – Addition – Wesley Publishing Company – California 2) Projects – Planning, Analysis, Selection, Implementation and review – Prasanna Chandra. (Tata McGraw – Hill Publishing Corporation Limited, New Delhi). 3) Indian Financial Systems – M.Y.Khan. (Tata McGraw – Hill publishing Corporation Limited, New Delhi). 4) Financial Institution & Markets – L.M.Bhole. (Tata McGraw – Hill Publishing Corporation Limited, New Delhi). 5) Financial Markets – Gordon & Natarajam. (BPB Publications). 6) Investment Management – Asset Based Financial Engineering – John D Finnerty – John Wiley & Sons Inc, New York. 7) Entrepreneurship by Lall, Madhurima. Sahai, Shikha. Excel Books, New Delhi, 2008, 2nd Edition 8) Entrepreneurship and Small Business Management by Dr. C L Bansal, Har Anand Publications Pvt. Ltd. New Delhi, 2012. 	