

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 IV

Paper: Advantages & How to Implement SOP for every Business Activity. Establishing Process driven business Culture

Code: BBAE – 401

Contacts Hours / Week: 4L

Credits: 4

Course Content:

Objectives	
<ol style="list-style-type: none"> 1. To understand the learners about the concepts, significant of SOP. 2. To expose the Learners as how to establish process driven Business Culture. 	
CONTENTS	
Unit 1	SOP: Introduction – Overview – Purpose – Benefits - Writing Style - Preparation of SOP - Implementation SOP - SOP Review and approval - Revising SOPs - Frequency of Revisions & Review - Checklists - Document Control - SOP General Format - Types of SOP - Guidelines for Technical SOP Text - Guidelines for Administrative or Fundamental Programmatic SOP
Unit 2	Steps to Writing Standard Operating Procedures: Understand how you are going to present your SOPs - Gather the relevant stake holders - Work out your purpose - Determine the structure of your SOP - Prepare the scope of the procedure - Use a consistent style - Use correct notation, if applicable - Work out all the necessary steps of the process- Try to assess potentialities in the process - Determine metrics against which the SOPs can be judged - Test the process - Send the process to superior - Clarify the Method of optimizing the process - Run a risk assessment on your process - Consider creating a flow diagrams - Finalize and implement the SOPs
Unit 3	Implementing SOP in Small Business: Meaning of SOP - What do you need an SOP? - Creating a Good SOP - Benefits of SOPs - SOP (Procedure) Examples
Unit 4	Establishment of Process driven business Culture in an Organisation: Have the end in sight - Clearly define guidelines to govern process actions - Closely monitor actions, point out deviations and reinforce rules - Identify early adopters and let it go viral - Influence the most impressionable to carry on the tradition - Link process objectives to individual metrics - Continue to support your process culture - Communicate rigorously - Build a governance mechanisms and operationalize it - Allow movement between business management and process management teams - Cultivate communities of practice - Leverage a process repository - Support innovation through process management.
Unit 5	Process Driven Business Culture: Meaning of Process Driven Business - Culture - Why do we need a Process driven Business Culture Process Driven organizations: Principals of Process driven organization -- Institutionalized knowledge -- No limits on Time -- Self-Governing Mechanism-- Easy Replication. Process Driven Structure: The nature of processes in business -- Management perspective about process driven -- Problem caused by function

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)

	<p>based structure -- comparing how process driven structure is more effective than function - driven. Going from People Driven to Process Driven: Ability to scan the environment -- Ability to identify opportunities and threats -- Ability to Adapt -- Ability to manage Complexity Arising out of growth Values -- Driven Company Culture: Turn personal values into shared values -- Treat employees like owners -- Encourage time for creativity</p>
<p>Suggested Readings</p> <ol style="list-style-type: none">1) Dey, Subabrata - “Employee Stock Option Plans Regulatory Framework and Reporting in India” - Lap Lambert Academic Publishing (2014)2) John, Olagues& John, Samma “Getting started in Employee Stock Option” John Wiley & Sons.3) Alamb Unger & Mark. T. Sakenashi” - Your Employee Stock Options” Harper Business.4) N.S. Zad, Tax Laws & Practices” Tax Man Publication & Delhi.5) Singhania, Vinod Kr & Singhania, Kapil” Direct Taxes & Law & Practice” Tax Man Publication - New Delhi. (DOIS).6) Sinha, Jaydip. Work Culture in the Indian Context – Sage Publication Pvt. Ltd <p>E-Resource References:</p> <ol style="list-style-type: none">1) Advantage & How To Implement SOP for Every Business Activity, Establishing a Process Driven Business Culture https://yourstory.com/mystory/ee00a6f6df-importance-of-sop-for, https://www.brampton.ca/EN/Business/BEC/resources/Documents/What%20is%20a%20Standard%20Operating%20Procedure(SOP).pdf, http://www.virtualproductivitysolutions.co.za/2011/11/02/5-key-benefits-of-a-standard-operating-procedures-manual.	

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)

Paper: Automation through use of Technology. Adoption of financial Prudence, Cost Control and its continuous Reduction

Code: BBAE – 402

Contacts Hours / Week: 4L

Credits: 4

Course Content:

Objectives	
1. To give an overview of automation, technology and how it reduces and minimize the cost.	
CONTENTS	
Unit 1	Technical aspects related to business – how to become web-developers so as to develop a website for one’s business, how to create blogs for business and use various online platforms for promotion of business
Unit 2	Automation: Why Automation is good for Business? -- Advantages and Limitation of Automation. Technology Transfer: Policy, Procedure & Practices – India’s Technology base and Capabilities – Preference of Indian Technology – Major Constraints and Problems – Operational Constraints – Major Problems in Technology Transfer Collaboration Agreements, R&D, Import Substitution – IPR
Unit 3	Technology Driven Entrepreneurship: Automations/Technology in Prospective – Technology is an Enabler – Types of Technology Ventures – Profile of Technopreneur – why Technology based Enterprise fail, Challenges faced by Technological based Enterprise – Technology Application Strategies – Diffusion of Innovation, Right Timing.
Unit 4	Financial Prudence: 8 financially product habits that should be adopted to ensure financial stability: Create a monthly budget -- make buying decisions on the value you get -- Automated monthly transfer to a dedicated saving contingency account -- Avoiding Impulse Purchase -- Not missing monthly Credit card or EMI payments -- Planning for the long-term
Unit 5	Cost Control & Cost Reduction: Meaning of Cost – Types of Cost – Meaning of control – Cost Control. Cost Control Techniques: Budgetary Control – Standard Costing – Material Control – Cost control Application – Benefits of Cost Control. Cost Reduction: Meaning – Necessities – Value Analysis as a Tool or Techniques in Cost Reduction – Difference between Cost Control & Cost Reduction
Suggested Readings	
<ol style="list-style-type: none"> 1) R.G. Jamkar, “Industrial Automation” Global Education Ltd. Mumbai, India. 2) Richard, Murdoch “ Robotic Process Automation” 3) Marienford. “The rise of the Robots” - One World Publications (2015) USA 4) Goyal, Khushdeep “Industrial Automation &Robotics” - S.K. Katina & Sons (2013) – Delhi 5) M.Y.Khan & P.K. Jain – Management Accounting, Tata McGraw Hill, Publishing Company Ltd. 2004 6) M.A. Sahat – Management Accounting (Principles & Practice): Vikash Publishing House Pvt. Ltd. New Delhi, 2004 	

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)

E-Resource References:

- 1) Automation through Use of Technology. Adoption of Financial Prudence,
<https://www.forbes.com/sites/forbestechcouncil/2018/06/05/how-automation-will-trigger-a-small-business-renaissance/#75a95397b90c>, <https://www.forbes.com/sites/jeffthomson/2018/09/12/the-new-wave-of-technology-why-automation-is-good-for-business/#77a3993162b>,
<https://smallbusiness.chron.com/information-technology-used-automating-business-processes-34298.html>

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)

Paper: ERP driven Business. Generation of MIS Reports & its importance in decision making. Tax and Balance Sheet Planning.

Code: BBAE – 403

Contacts Hours / Week: 3L+1T

Credits: 4

Course Content:

Objectives	
<ol style="list-style-type: none"> 1. To give an overview of ERP driven Business and to acquainted with the application of MIS in business decision making process. 2. To provide guidelines for tax and balance sheet planning. 	
CONTENTS	
Unit 1	<p>The World of ERP: Business Transformation through ERP System – Making ERP Effective – ERP Evaluation Criteria</p> <p>Going the ERP Way: Imperatives for Success</p> <p>ERP: Bridging Business & Technology – A World Class ERP</p> <p>ERP: A Journey Towards Excellence in Enterprise Business Information System</p> <p>IT: Managing Large Scale Change</p> <p>ERP in Internet Age – ERP Software, Consultants, Vendors and Websites</p>
Unit 2	<p>Enterprise Resource Planning: The E-Business backbone – meaning – ERP decision Enterprise Architecture Planning – ERP Implementation – The Future of ERP Applications – Procurement – Business Blueprint Planning.</p>
Unit 3	<p>MIS – A support to the management – MIS for a digital firm – E-business Enterprise: E-business, E-commerce, E-Communication, E-Collaboration</p> <p>Information Security – Threats and Management</p> <p>Information Technology – Imp[act on Society</p> <p>Development Process of MIS – Business Intelligence for MIS</p> <p>Decision Support System and Knowledge Management. E-Business Technology</p>
Unit 4	<p>ERP Driven Business. Generation of MIS Reports & Its Importance in Decision Making. Tax and Balance Sheet Planning , How to Read A Balance Sheet, Financial Management, ERP - A Managerial Perspective, Concepts, What is a Balance Sheet, Investment Side of Balance Sheets, Overall Balance Sheet, Designing Capital Structure - Tax Planning, Entire Book, S Sadagopan.</p> <p>ERP The world of ERP - Business Transformation through ERP system - Making ERP effective - ERP Evaluation Criteria - Going the ERP way – Imperatives for Success - ERP: Bridging Business & Technology - A World class ERP ERP: A journey towards excellence in Enterprise Business Information System</p> <p>- IT: Managing large scale change - ERP in Internet Age</p>
Unit 5	<p>Tax Planning: Tax Planning -- Importance of business tax planning -- Tax Planning for individuals -- Objectives of Tax Planning -- Types of Tax Planning -- Tax Planning in India -- Corporate Tax Planning -- How are Tax Planning & Financial Planning connected?</p> <p>Balance Sheet Planning: Purpose -- Process -- The Importance of Planning the Balance Sheet -- Traditional methods of forecasting's -- Limitations with the</p>

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)

	traditional method of planning the Balance Sheet. Reading and Understanding your Balance Sheet -- What's included in assets? What's included in liabilities? What's included in equity? Example of Balance Sheet -- How to use the Balance Sheet
Unit 6	<p><u>Case Studies</u> Sap Implementation: Kirloskir Electric co. Ltd. - ERP by New Holland Tractors India (Pvt.)Ltd. - Customer Drive Supply Chain Management Experience at Hindustan Lever - Panel Discussion: A New Era of computing with ERP - ERP software, Consultants, vendors & websites You get what you Negotiate! - How to make win-win Agreements -Entrepreneur Story: Bill Gates, Microsoft - Case Study: Sound and Listening Company</p>
<p>Suggested Readings</p> <ol style="list-style-type: none"> 1) Jones , Peter & Burger, John. Configuring SAP ERP Financials and Controlling, New Delhi: Wiley, 2009 2) Sadagopan, S. ERP: A Managerial Perspective, New Delhi: Tata McGraw Hill, 2010 3) Leon, Alexis. ERP Demystified, New Delhi: Tata McGraw hill, 2008 4) Leon , Alexis. Enterprise Resource Planning, New Delhi: Cengage Learning, 2012 5) Atkinson, Anthony. Management Accounting, New Delhi: Pearson,2005 6) How to read a Balance Sheet – Oxford & IBH Publishing Co. Pvt. Ltd. Calcutta <p>E-Resource Reference:</p> <ol style="list-style-type: none"> 1) ERP Driven Business. Generation of MIS Reports & Its Importance in Decision Making. Tax and Balance Sheet Planning , https://www.epicor.com/en-in/resource-center/articles/what-is-erp/, https://www.youtube.com/watch?v=nE0MzB2OB0 	

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)

Paper: How to study Balance Sheet and Financial Statements. Generating Monthly P/L accounts. Finance & Cash Flow Management and its importance

Code: BBAE – 404

Contacts Hours / Week: 4L

Credits: 4

Course Content:

Objectives	
1.To enable the Learners to the techniques of reading a balance sheet. 2.To understand the Students about the preparation of position statement and cash flow statement	
CONTENTS	
Unit 1	How to Read a Balance Sheet - What is a balance Sheet? - The Investment side of the Balance Sheet – Asset - Types of Assets and their Liabilities Valuation of Assets – The funding side of the Balance Sheet – Liabilities - Current Liabilities & Fixed Liabilities - Shareholders Fund Capital reserve and Revenue reserve, Capital authorized and Capital issued The overall Balance Sheet: Financial Structure - Sources and Uses of Funds
Unit 2	Financial Statement Analysis: Introduction – Applications of Financial Statement Analysis – Comparative Financial Statement – Common Size Financial Statement – Du Point Analysis – Standardized Financial Statement – Problems in financial Statement Analysis – guidelines for Financial Statement Analysis – Fund Flow Analysis – Fund Flow Statement Using Financial Statement to Steer your business – Easy Income, Cash Flow, and Balance Sheet Statement – Key to both Financing and Operating
Unit 3	Measuring Solvency and Liquidity: Solvency – Liquidity - Profitability: The Profit & Loss Account - Two Measures of Profitability - The Valuation of an Enterprise - Assessing the Balance Sheet: Reliability - Limitation
Unit 4	Cash Flow Analysis (AS 3) – Financial Ratios – Significant Accounting Ratios & its Calculation – Examples – Preparation of Position Statement (Profit & Loss Account) – Preparation of Statement showing sources and applications of funds
Suggested Readings	
<ol style="list-style-type: none"> 1) Mehta, Jayment & Bhurgava, Arun, The young Entrepreneur’s Guide- 2) How to read a Balance Sheet – Oxford & IBH Publishing Co. Pvt. Ltd. Calcutta 3) Basu, Sankar Prasad. Selected Problems on Financial Accounting, Kolkata: Rabindra Library, 2005 4) Atkinson, Anthony. Management Accounting, New Delhi: Pearson,2005 5) Maheshwari, S N. Principles of Cost Accounting, Mumbai: Sultan Chand, 2006 6) Jain, S P & Narang, K L . Accounting Theory and Management Accountancy, Kalyani 7) Webster, William H. Accounting for managers 	

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)

Paper: Strategies to get high Credit Rating through efficient Financial Management and good credit history and reduction in cost borrowing

Code: BBAE – 405

Contacts Hours / Week: 4L

Credits: 4

Course Content:

Objectives	
1. To enable the Students with Strategies with high Credit Rating through efficient Financial Management System	
CONTENTS	
Unit 1	<p>Credit History: Credit History wage -- Calculating Credit score - Acquiring and understanding credits reports & stores -- Credit history of immigrants -- Adverse Credits -- Consequences -- Abuse. What is a Good Credit Score? -- What is a Good Vantage Score? -- Why Credit Scores matter -- Factors that affect your Credit Score -- How to improve your Credit Scores. Minimum Credit Scores -- what to do if you Don't have a Credit score</p>
Unit 2	<p>Credit Score: Ways for improvement of Credit Score: Stay on top of payment – Keep tabs on Credit Utilization Rate – Leave old debts on your report – Take advantage of score boosting programs – time your applications carefully – Be patient – Monitor your Credit Strategies for improving Credit Rating: Pay your bills on time, everytime – keep your credit card balance low- only apply for credit when needed, then shop for the best rates – Correct inaccuration on your Credit Reports, and make sure old information is removed – Avoid too many hard inquires – Avoid bankruptcy, if possible – Negotiate with your Creditors or Collection agencies – Pay more than the minimum – Reduce your Debt –to–Income Ratio – Have a good mix of Debt – Keep your Credit Cards, Even if you are not currently using them – Don't apply for an Abundance of New Credit – Become an Authorized User – know exactly where you stand – and where you want to do.</p>
Unit 3	<p>Efficient Financial Management (tools for effective cost management): Financial Planning, Monitoring, Evaluation& Learning: Accounting -- Budgeting -- Financial Control -- Financial Reporting -- Risk Management Assessment.</p>
Unit 4	<p>How to minimize borrowing costs?: Understand the key relationships of borrowing -- Understand the key classes for consumer and mortgage loans -- Know the steps to reducing consumer costs -- reduce the lender's risk.</p>
Unit 5	<p>Ways to Reduce Cost of Borrowing: Borrow only when you need to -- Borrow only as much as you need to -- Shop around for the lowest interest rate -- Plan Ahead -- Pay down your debt quickly -- Take Action. Financially - Prudent Habits for Financial Stability: Create a monthly budget -- Make buying decisions on the value you get -- Automated monthly transfer to a dedicated saving account t -- Avoiding impulse purchases -- Not missing monthly Credit Card EMI Payments -- Undertake periodic maintenance to avoid higher latter stage.</p>

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)

Suggested Readings

- 1) Mahadevan, B. Operations Management, New Delhi: Pearson, 2007
- 2) Ross, Stephen A, Westerfield, Randolph W, Jaffe, Jeffrey. Corporate Finance, 7th edition, New Delhi: Tata McGraw Hill, 2006
- 3) Bedi, Kanishka. Production and Operations Management, New Delhi: OUP, 2007
- 4) Rustagi, R.P. Financial Management: Theory, Concept and Problem, New Delhi: Galgotia Publishing
- 5) Strategic Financial Management, Hyderabad: ICFAI University

E-Resource References:

- 1) Strategies to get High Credit Rating Through Efficient Financial Management and Good Credit History and Reduction in Cost of Borrowing, <https://grasshopper.com/firesidechat/how-to-choose-the-best-financing/>