Entrepreneurship

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Unit 1 Introduction
Meaning, elements, determinants and importance of entrepreneurship and creative response to the
society' problems and at work, Dimensions of entrepreneurship: intrapreneurship,
technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship,
ecopreneurship, and social entrepreneurship

Unit 2 Entrepreneurship and Micro, Small and Medium Enterprises
Concept of business groups and role of business houses and family business in India: The
contemporary role models in Indian business: their values, business philosophy and behavioral
orientations. Conflict in family business and its resolution

Unit 3 Public and private system of stimulation, support and sustainability of entrepreneurship,
Requirement, availability and access to finance, marketing assistance, technology, and industrial
accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept,
role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4 Sources of business ideas and tests of feasibility
Significance of writing the business plan/ project proposal, Contents of business plan/ project

proposal. Designing business processes, location, layout, operation, planning & control;
preparation of project report (various aspects of the project report such as size of investment,
nature of product, market potential may be covered), Project submission/ presentation and
appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5 Mobilizing resources for start-up
Accommodation and utilities, Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Computer Applications

Unit 1. Word Processing
Introduction to word Processing, Word processing concepts, Use of Templates, Working with
word document: (Opening an existing document/creating a new document, Saving, Selecting text,
Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting
spellings)Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header
and footer, Mail Merge including linking with Access Database, Tables: Formatting the table,
Inserting filling and formatting a table Creating Documents in the areas: Mail Merge including
linking with Access Database, Handling Tables, Inserting Pictures and Video

Unit 2. Preparing Presentations:
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images,texts, Symbols,
Media; Design; Transition; Animation; and Slideshow

Unit 3. Spreadsheet and its Business Applications
Spreadsheet concepts, Creating a work book, Saving a work book,

Editing a workbook, Inserting,
deleting work sheets, Entering data in a cell, Formula Copying,
Moving data from selected cells,
Handling operators in formula, Rearranging Worksheet, Project involving multiple spreadsheets,
Organizing Charts and graphs, Printing worksheet, Generally used Spread sheet functions:
Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text
functions.
Learning

Business Mathematics

Business Mathematics

Unit 1. Matrices and Determinant
Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application Solution of
system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

Unit 2. Calculus I
Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic
and logistic function. Concepts of limit and continuity of a function, Concept and rules of
differentiation, Maxima and Minima involving second or higher order derivatives

Unit 3. Calculus II
Integration: Standard forms. Methods of integration – by substitution, by parts and by use of
partial fractions, definite integration, Finding areas in simple cases, Application of Integration to
marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.

Unit 4. Mathematics of Finance

Compounding and discounting of a sum using different types of rates. Types of annuities, like
ordinary, due, deferred, continuous, perpetual, and their future and present values using different
types of rates of interest. Depreciation of Assets (General annuities to be excluded)

Unit 5. Linear Programming

Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique
and multiple optimal solutions, Unbounded solutions and infeasibility, and redundant constraints,
Solution to LPPs using Simplex method – maximization and minimization cases.

Cost and Management Accounting

Unit I: Introduction

Introduction: Meaning, objectives and advantages of cost accounting, Difference between
financial, cost, and management accounting and Cost concepts and its Classifications
Materials: Material/inventory control- concept and techniques, Accounting and control of
purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO,
LIFO and Average.

Unit II: Labour and Overhead

Labour: Accounting and Control of labour cost, time keeping and time booking, concept and
treatment of idle time, over time, labour turnover and fringe benefits.
Overhead: Classification, allocation, apportionment and absorption of

overhead. Under- and
over-absorption

Unit III: Methods of Costing
Methods of Costing: Unit costing, Job costing. Contract Costing,
Process costing
(excluding process losses, valuation of work in progress, joint and by-
products)

Unit IV: Budgeting and Standard Costing
Budgeting and budgetary control: Concept of budget and budgetary
control, objectives, merits, and limitations, Budget administration,
Functional budgets, Fixed and flexible
budgets, Zero base budget Standard costing and variance analysis:
Meaning of standard cost and standard costing: advantages,
limitations and applications, Variance analysis – material, labour and
overhead.

Unit V: Marginal Costing
Absorption versus variable costing: Distinctive features and income
determination. Cost- Volume-Profit Analysis: Break-even analysis-
algebraic and graphic methods. Contribution,
Margin of safety and Angle of incidence