

ENTREPRENEURSHIP WINTER 2023

RAJANI KANTA CHOUDHURY

DEPARTMENT OF MOM, 5TH SEM

Sl No	Title of the chapter	week/month	Class day	Topic to be covered
1	UNIT 1 INTRODU TION TO ENTREPRE NEURSHIP & MICRO, SMALL & MEDIUM ENTERPRISE	1st/Aug	1st	1.1 Meaning of Entrepreneurship
2		2nd/Aug	2nd	1.1 Element of Entrepreneurship
3		3rd/Aug	3rd	1.1 Determinants of Entrepreneurship
4		4th/Aug	4th	1.1 Importance of Entrepreneurship
5		5th/Aug	1st	1.1 Creative Behaviour
6		1st/Sep	2nd	1.2 Entrepreneurship
7			3rd	1.2 Creative Response to the Society's Problems and at Work
8			4th	1.4 Creative Response to the Society's Problems and at Work
9			5th	1.3 Cultural Entrepreneurship
10			6th	1.5 Cultural Entrepreneurship
11			2nd	1.4 Social Entrepreneurship
12			3rd	Quiz
13			4th	2.1 Concept of Business Groups
14			1st	2.1 Role of Business House
15			2nd	2.1 Family Business in India
16			3rd	2.2 The Contemporary role models in India business and
17	UNIT 2 ENTREPRE NEURSHIP & MICRO, SMALL & MEDIUM ENTERPRISE		4th	2.2 The Contemporary role models in India business and
18			5th	2.3 Business Philosophy
19			1st	2.3 Behavioural Orientations
20			2nd	2.4 Conflicts in business and its resolution
21			3rd	2.4 Conflicts in business and its resolution
22			1st	Quiz
23		2nd/Sep	1st	3.1 Public and Private system of Stimulation
24			2nd	3.1 Support of Entrepreneurship
25			3rd	3.1 Sustainability of Entrepreneurship
26			4th	3.1 Sustainability of Entrepreneurship
27		3rd/Sep	1st	3.2 Requirement to Finance
28			2nd	3.2 Availability to Finance
29			3rd	3.2 Access to Finance
30			4th	3.2 Marketing Assistance
31			5th	3.2 Technology Accommodation
32			1st	3.2 Industrial Accommodation

33	UNIT 3	4th/Sep	2nd	3.3 Role of Industries /Entrepreneur's Association
34	SUSTAINABILITY OF ENTREPRENEURSHIP	4th/Sep	3rd	3.3 Self Help Groups
				3.4 The Concept & Role of Business Incubators
35			1st	3.4 Functions of Business Incubators
36		5th/Sep		3.4 Angel Investors
			2nd	3.4 Venture Capital
37				3.4 Private Equity Fund
			3rd	Quiz
38		1st/Oct		4.1 Significance of Writing the Business Plan
39			4th	4.1 Significance of Writing the Project Proposal
40			1st	4.2 Contents of Business Plan/ Project Proposal
41	UNIT 4 SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY	1st/Oct	2nd	4.2 Designing Business Processes
42			3rd	4.2 Location & Layout
43		2nd/Oct	4th	4.2 Operation ,Planning & Control
44			1st	4.3 Preparation of Project Report
45			2nd	4.4 Project Submission / Presentation
46			3rd	4.4 Appraisal thereof by External Agencies
47		3rd/Oct	4th	Revision
48			5th	Quiz
49			1st	5.1 Meaning & Concept of Business Risks
50			2nd	5.1 Types of Business Risks
51			3rd	5.2 Insurance Coverage of Risks
52		5th/Oct	4th	5.2 Types of Insurance & Principle of Insurance
53			5th	5.3 Industrial Sickness –causes
54		1st/Nov	1st	5.3 Symptoms of Sickness
55			2nd	5.3 Remedial Measures of Sickness
56	UNIT 5 BUSINESS RISK AND INDUSTRIAL SICKNESS	1st/Nov	1st	5.4 Governments Policies on Revival of Sickness
57			2nd	Revision
58			3rd	Revision
59			1st	Revision
60		2nd/Nov		Revision
61			2nd	Revision
				Class Test
62			3rd	Class Test
			4th	Class Test
			5th	Class Test
63				Quiz
			1st	Quiz

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ACADEMIC CURRICULUM PLAN

LESSON PLAN 2023 (WINTER) classes from 1/08/2023

Discipline: ETC	Semester :5th	Name of the Teaching faculty: Rajani Kanta Choudhury	Remark
Subject: Entrepreneurship And Management & Smart Technology	No. of Days/per week class allotted : 04	Semester from date: 1/08/2023 to 30/11/2023 No. of weeks: 15	
Week	Class Day	Theory / Practical Topics	
1st	1 st	Concept /Meaning of Entrepreneurship Need of Entrepreneurship Characteristics, Qualities and Types of entrepreneur, Functions	
	2 nd	Barriers in entrepreneurship , Entrepreneurs vs. Manager	
2 nd	1 st	Forms of Business Ownership: Sole proprietorship, partnership forms and others	
	2 nd	Types of Industries, Concept of Start-ups	
	3 rd	Entrepreneurial support agencies at National, State, District Level(Sources): DIC, NSIC, OSIC, SIDBI, NABARD, Commercial Banks, KVIC etc	
	4 th	Technology Business Incubators (TBI) and Science and Technology Entrepreneur Parks	
3 rd	1 st	Business Planning SSI, Ancillary Units, Tiny Units, Service sector Units	
	2 nd	Time schedule Plan, Agencies to be contacted for Project Implementation Assessment of Demand and supply and Potential areas of Growth	
	3 rd	Identifying Business Opportunity Final Product selection	
	4 th	Revision class of Unit-2	
4 th	1 st	Preliminary project report , Detailed project report , Techno economic Feasibility, Project Viability	
	2 nd	Doubt clearing of Unit-3	
	3 rd	Definitions of management , Principles of management	
	4 th	Functions of management (planning, organising, staffing, directing and controlling etc.)	
5 th	1 st	Continued from previous part :Functions of management (planning, organising, staffing, directing and controlling etc.)	
	2 nd	Level of Management in an Organisation	
	3 rd	Revision and doubt clearing of Unit4	
	4 th	Production Management • Functions, Activities • Productivity	
6 th	1 st	• Quality control • Production Planning and control	
	2 nd	Inventory Management • Need for inventory management • Models/Techniques of inventory management	
	3 rd	Continued from : Models/Techniques of inventory management	
	4 th	Financial Management • Functions of Financial management • Management of Working capital	

7 th	1 st	Costing (only concept) Break even Analysis, Brief idea about Accounting Terminologies: Book Keeping, Journal entry, Petty Cash book, P&L Accounts, Balance Sheets (only Concepts)
	2 nd	Marketing Management Concept of Marketing and Marketing Management
	3 rd	Marketing Techniques (only concepts)
	4 th	Concept of 4P's (Price, Place, Product, Promotion)
8 th	1 st	Human Resource Management
	2 nd	Functions of Personnel Management
	3 rd	Manpower Planning, Recruitment, Sources of manpower, Selection process, Method of Testing, Methods of Training & Development, Payment of Wages
	4 th	Revision of Unit- 5
9 th	1 st	Introduction about Leadership & Management
	2 nd	Leadership Definition and Need/Importance
	3 rd	Qualities and functions of a leader Manager Vs Leader
	4 th	Style of Leadership (Autocratic, Democratic, Participative)
10 th	1 st	Doubt clearing on Leadership lesson
	2 nd	Motivation Definition and characteristics
	3 rd	Importance of motivation Factors affecting motivation
	4 th	Theories of motivation (Maslow) Methods of Improving Motivation
11 th	1 st	Importance of Communication in Business
	2 nd	Types and Barriers of Communication
	3 rd	Revision on motivation lesson
	4 th	Complete revision of Unit- 6
12 th	1 st	Work Culture, TQM & Safety Human relationship and Performance in Organization
	2 nd	Relations with Peers, Superiors and Subordinates
	3 rd	TQM concepts: Quality Policy, Quality Management, Quality system
	4 th	Continued : TQM concepts: Quality Policy, Quality Management, Quality system
13 th	1 st	Continued : TQM concepts: Quality Policy, Quality Management, Quality system
	2 nd	Legislation a) Intellectual Property Rights (IPR), Patents, Trademarks, Copyrights
	3 rd	Features of Factories Act 1948 with Amendment (only salient points)
	4 th	Features of Payment of Wages Act 1936 (only salient points)
14 th	1 st	Revision of Factories Act.
	2 nd	Smart Technology Concept of IOT, How IOT works
	3 rd	Continued : Smart Technology Concept of IOT, How IOT works
	4 th	Components of IOT, Characteristics of IOT
15 th	1 st	Categories of IOT
	2 nd	Applications of IOT- Smart Cities, Smart Transportation, Smart Home, Smart Healthcare

3 rd	Applications of IOT- Smart Industry, Smart Agriculture, Smart Energy Management etc.	
4 th	Applications of IOT- Smart Industry, Smart Agriculture, Smart Energy Management etc	

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Signature of faculty

Lesson Plan Winter 2023-2024

Semester: 1st

Subject : TH2 FINANCIAL ACCOUNTING

Name of the Faculty : RAJANIKANTA CHOUDHURY

Sl No	Title of the chapter	week/month	Class Day	Topic to be covered	Actual Progress
1	UNIT- I Meaning of scope of Accounting	3rd/Aug	1st	1.1 Need and definition of accounting	
2			2nd	1.2 Accounting: A language of Business	
3			3rd	1.2 Book Keeping & Accounting	
4		4th/Aug	1st	1.3 Persons interested in accounting, Branches of accounting	
5			2nd	1.3 Objectives of accounting, Accounting Equation,	
6			3rd	1.4 Accounting as an Information System	
7			4th	1.5 Accounting Principles : International Accounting Standards	
8			5th	1.5 Accounting Standards in India(Concepts & conversations)	
9		5th/Aug	1st	1.6 Accounting Transactions: Accounting cycles	
10			2nd	1.6 Journals	
11			3rd	1.6 Rules of debit and credits	
12			1st	1.7 Compound journal entry	
13			2nd	1.7 opening entry	

14	UNIT-II Capital and Revenue:
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2nd/Sep

3rd/Sep

4th/Sep

5th/Sep

1st/Oct

3rd	1.7 Closing Entry.	
4th	1.8 Relationship between journals and ledger	
1st	1.8 Relationship between journals and ledger	
2nd	1.8 rules regarding posting	
3rd	1.9 Trial Balance	
4th	1.9 Subsidiary books	
5th	2.1 Classification of incomes and expenditures	
1st	2.1 Classification of incomes and expenditures	
2nd	2.2. Classification of Receipts	
3rd	2.2. Classification of	
5th	2.3. Final Accounts of Sole	
1st	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts	
2nd	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts	
3rd	2.4. Trading Accounts, Profit	
4th 1st	2.4. Trading Accounts, Profit and Loss Accounts	
2nd	2.5. Balance sheet, Adjustment entries	
3rd	2.5. Balance sheet, Adjustment entries	

31	UNIT-III Accounting for Depreciation & Rectification of Errors:	2nd/OCT	4th	3.1 Concepts of depreciations, causes of depreciation	
32			1st	3.1 Concepts of depreciations, causes of depreciation	
33			2nd	3.2 Depletion	
34			3rd	3.2 Amortization	
35			4th	3.2 Depreciation accounting	
36			5th	3.3 Methods of recording	
37		3RD/Oct	1st	3.3 Methods of recording depreciation	
38			2nd	3.4 Rectification of errors: Classification of	
39			3rd	3.4 Rectification of errors:	
40			4th	3.5 Suspense accounts	
41			5th	3.5 Suspense accounts	
42	UNIT-IV Accounting of Non-trading Concern	1st/Nov	1st	4.1 Receipts and Payment accounts	
43			2nd	4.1 Receipts and Payment accounts	
44			3rd	4.2 Income and Expenditure Accounts, Balance Sheet	
45			1st	4.2 Income and Expenditure Accounts, Balance Sheet	
46			2nd	4.2 Income and Expenditure Accounts, Balance Sheet	

47	UNIT-V Partnership Accounts	2nd/Nov	3rd	5.1 Final accounts, Joint life policy, and profit sharing ratio	
48			4th	5.1 Final accounts, Joint life	
49			5th	5.1 Final accounts, Joint life	
50		3rd/Nov	1st	5.2 Reconstruction of	
51			2nd	5.3 Retirement and death of	
52			3rd	5.3 Retirement and death of partner	
53			4th	Revision of unit 1	
54			5th	Revision of unit 1	
55		4th/Nov	1st	Revision of unit 1	
56			2nd	Revision of unit 1	
			3rd	Revision of unit 2	
			4th	Revision of unit 2	
			5th	Revision of unit 2	
		5th/Nov	1st	Revision of unit 3	
			2nd	Revision of unit 3	
			3rd	Revision of unit 3	

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