

**Diploma in Entrepreneurship Development and Small Business  
Management (DEDSBM)**  
**SYLLABUS**

Level : Diploma

Eligibility: 10+2

Duration: 1 Year

No. of Paper: 6

Full Marks: 600

**Course Structure**

Paper I: Entrepreneurship Development

Paper II: Cost and Tax Management

Paper III: Marketing Management

Paper IV: General Management & Business Environment

Paper V: Accounting and Finance

Paper VI: Project Work and Viva-Voce

**PAPER I: ENTREPRENEURSHIP DEVELOPMENT**

**Unit – 1 Introduction**

- 1.1 Introduction (With some established entrepreneurs from the past)
- 1.2 Meaning and importance
- 1.3 Factors influencing entrepreneurship
- 1.4 Characteristics of an entrepreneur
- 1.5 Entrepreneur and Intreprenuer
- 1.6 Types of entrepreneur
- 1.7 Start up

**Unit- 2 Entrepreneurial Motivation**

- 2.1 Motivation
- 2.2 Risk taking behavior

**Unit- 3 Creativity**

- 3.1 Creativity and entrepreneurship
- 3.2 Steps in Creativity
- 3.3 Innovation and inventions
- 3.4 Skills of an entrepreneur
- 3.5 Decision making and Problem Solving (steps in decision 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 Export Oriented Unit
- 4.6 Financial assistance by different agencies-SIDBI, WBEDC, SIDC, MSIC, SFC etc.
- 4.7 Carry on Business (COB) license
- 4.8 Environmental Clearance
- 4.9 National Small Industries Corporation (NSIC)
- 4.10 Government e-Market Place (GEM)
- 4.11 Quality Standards with special reference to ISO
- 4.12 Export oriented units
- 4.13 Make in India Initiative, Skill India CSDCI, Destination Bengal Initiative

## **Unit - 5 Rules and Legislation**

- 5.1 Factories Act, 1948.
- 5.2 West Bengal Shops and Establishment Act, 1963
- 5.3 Environment (Protection) Act, 1986
- 5.4 The sale of Goods Act, 1950
- 5.5 Industrial Dispute Act 1947
- 5.6 MSME Act
- 5.7 An Introduction to NI Act

## **PAPER - II: COST AND TAX MANAGEMENT**

### **Unit - 1 Costing**

- 1.1 Introduction (Definition, features, classifications etc.)
- 1.2 Cost Sheet

### **Unit- 2 Inventory Management**

- 2.1 Introduction
- 2.2 ABC Analysis
- 2.3 EOQ
- 2.4 Stock Levels

### **Unit - 3 Quality Management**

- 3.1 Quality-Concepts & tools
- 3.2 ISO 9000 System
- 3.3 Importance and need for Quality Systems

### **Unit - 4 Direct Taxation**

- 4.1 Introduction
- 4.2 Heads of income (in brief)
- 4.3 How to Compute Total Income

- 4.4 Profit and Gains of Business or Profession
- 4.5 Set Off and Carry Forward of losses
- 4.6 E- filing of return

**Unit - 5 Indirect Taxation**

- 5.1 Introduction
- 5.2 Goods and Service Tax  
(Introduction, features, classifications and rates etc.)

**PAPER – III: MARKETING MANAGEMENT**

**Unit- 1 Marketing Management**

- 1.1 Introduction
- 1.2 Concept
  - 1.2.1 Products
  - 1.2.2 Exchange
  - 1.2.3 Marketers and Prospects

**Unit - 2 Product**

- 2.1 Introduction
- 2.2 Positioning and Re-positioning
- 2.3 Test Marketing
- 2.4 Product Life Cycle

**Unit - 3 Consumer Behavior**

- 3.1 Introduction
- 3.2 Factors influencing Consumer Behaviour

**Unit- 4 Sales Management**

- 4.1 Introduction
- 4.2 Choice of Distribution Channel
- 4.3 Organization of Sales Personnel
- 4.4 Sales Analysis

**Unit - 5 Product Pricing**

- 5.1 Introduction
- 5.2 Nature and types of pricing
- 5.3 Methods of pricing strategy
- 5.4 Tendering

**Unit - 6 Promotion and Branding**

- 6.1 Introduction
- 6.2 Importance of Advertising and Sales Promotion
- 6.3 Branding: Concepts and benefits
- 6.4 Packaging & Labelling

- 6.5 Warranty vs. Guarantee
- 6.6 Sales Promotional Techniques

### **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

## **PAPER – IV: GENERAL MANAGEMENT & BUSINESS ENVIRONMENT**

### **Unit - 1 General Management**

- 1.1 Introduction
- 1.2 Levels of Management
  - 1.2.1 First line Managers
  - 1.2.2 Middle level Managers
  - 1.2.3 Top Managers
  - 1.2.4 Span of Control
- 1.3 An Introduction to Functions of Management
  - 1.3.1 Planning
  - 1.3.2 Organization
  - 1.3.3 Directing
  - 1.3.4 Controlling
  - 1.3.5 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
  - 2.2.1 Business Environment
- 2.3 The Social and Demographic Environment
- 2.4 Business Ethics
- 2.5 Social Responsibility of business
- 2.6 The Technological Environment
- 2.7 Ecological Environment
- 2.8 Indian Business Environment

### **Unit - 3 International Business Environment**

- 3.1 Globalization
- 3.2 Globalization in India
- 3.3 Foreign Trade of India
- 3.4 World Trade Organizations
- 4.5 Social & Ethical Responsibility of International Business

### **PAPER - V: Accounting and Finance**

#### **Unit - 1 Basics of Accounting**

- 1.1 Introduction (process, equation)
- 1.2 Golden Rule with various accounts
- 1.3 Journal
- 1.4 Ledger
- 1.5 Trial Balance

#### **Unit - 2 Books of Accounts**

- 2.1 Introduction
- 2.2 Cash Book
- 2.3 Bank Reconciliation Statements (BRS)
- 2.4 Day Book
- 2.5 Journal Proper

#### **Unit - 3 Preparation of Financial Statements**

- 3.1 Introduction
- 3.2 Final Accounts
- 3.3 Profit & Loss Accounts

#### **Unit - 4 Analysis of Financial Statements**

- 4.1 Introduction
- 4.2 Ratio Analysis

### **PAPER - VI: Project Work and Viva-Voce**

1. An Introduction to the Project Work;
2. Contents of a Good Project;
3. Probable Areas of Project Work;
4. Sample Projects (Both product and service).

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