

Annexure-2

Proposed Course Curriculum and Fee Structure of Post Graduate Diploma in Entrepreneurship and Small Business Management (PGDESBM)

- 1. Name of the Programme:** Post Graduate Diploma in Entrepreneurship and Small Business Management (PGDESBM)
- 2. Eligibility for Admission:** Bachelor Degree of Minimum 3 years duration with at least 50% marks (45% in case of candidates belonging to reserved categories).
- 3. Duration:** One year/Two Semesters
- 4. Total Credits:** (20+20=40)
- 5. Mode:** *Modular

*A learner can get her/his Post Graduate Diploma in Entrepreneurship and Small Business Management (PGDESBM) after completing all the specified 10 courses. However, if a student wishes to exit the programme after completion of 1st semester (5 courses comprising of 20 credits), an exit option is provided at her/his specific request only, resulting in award of Certificate in Entrepreneurship and Small Business Management (CESBM).

6. Admission Process

Admission into this programme will be done through online and the link for the same will be available at Nagaland University Website.

7. Intake: 30 (thirty)

8. Evaluation and Grading of Marks

The evaluation system is based on two components:

- a) Internal Assessment:** Continuous evaluation in the form of assignments, unit tests and presentations (weightage: 40%):
- b) Semester End Examinations** (weightage: 60%)

Grading of Marks for each course is as follows

Range of Marks in %	Letter Grade	Points for Calculation of SGPA/ CGPA
95-100	A+ (Outstanding)	10
85 - 94	A (Excellent)	9
75– 84	B+ (Very Good)	8
65-74	B (Good)	7
55-64	C+(Above Average)	6

50-54	C (Average)	5
45-49	P (Pass)	4
0 – 44	F (Fail)	0
Absent	Ab (Absent)	0

Grading of CGPA

CGPA	Letter Grade	Description of Performance
≥9.50	A+ (Outstanding)	Passed
8.50-9.49	A (Excellent)	
7.50-8.49	B+ (Very Good)	
6.50-7.49	B (Good)	
5.50-6.49	C+(Above Average)	
5.00-5.49	C (Average)	
4.50-4.99	P (Pass)	
≤4.49	F (Fail)	Failed

Calculation of SGPA and CGPA

Calculation of SGPA (Semester Grade Point Average)

$$SGPA = \frac{\sum C_i G_i}{\sum C_i}$$

C_i=Credit for each course

G_i=Grade Point for each course

9. Commencement of the Course: 2025-26 Academic Session

10. Course Structure

SEMESTER-I

Course Code	Course Title	Credits	Marks
PGDESBM-1	Management Functions and Behaviour	4	100
PGDESBM-2	Accounting and Finance for Entrepreneurs	4	100
PGDESBM-3	Entrepreneurship Development	4	100
PGDESBM-4	Marketing Management for Small Business Enterprises	4	100
PGDESBM-5	Human Resource Management for Small Business Enterprises	4	100
Total Credits/Marks		20	500

SEMESTER-II

Course Code	Course Title	Credits	Marks
PGDESBM-6	Managerial Skill Development	4	100
PGDESBM-7	Taxation for Entrepreneurs and Startups	4	100
PGDESBM-8	Legal and Regulatory Aspects of Enterprises	4	100
PGDESBM-9	Project Management	4	100
PGDESBM-10	Project Work	4	100
Total Credits/Marks		20	500

11. Course Contents

SEMESTER-I

PGDESBM-1: Management Functions and Behaviour

Objective: The basic objective of this course is to familiarize the students with basic management concepts, behavioural processes in the organization and the ways in which behaviour and performance of individual members in the organization influence the performance and effectiveness of the organization as a whole.

Course Contents:

Unit-1: Understanding Management: Nature and Scope of Management; Functions of Management, Role and Skills of a Manager and Entrepreneur; Approaches to Management Concept.

Unit 2: Forms of Organization and Control: Types of Organization, Structure, Span of Management, Delegation of Authority and Centralization and Decentralization, Controlling System and Its Importance.

Unit 3: Motivation and Leadership: Concept of Motivation; Motivation Theories; Leaderships: Qualities and Styles, Theories of Leadership, Entrepreneurial Traits.

Unit 4: Nature and Scope of Organizational Behaviour (OB): Meaning and Concept of OB; Contribution of Different Behavioural Sciences; Understanding Personality, Attitudes, Values and Perception.

Unit 5: Groups And Group Behaviour in Enterprises: Group and Types of Groups, Group Behaviour, Group Decision-Making, Group Conflicts and Types of Conflicts; Sources of Conflict; Managing Conflict. Group Formation and Development.

Suggested Readings:

1. Allen, L.A: *Management and Organisation*, New York, McGraw Hill Book Publishers.
2. Drucker, Peter.F: *The Practice of Management*, Allied Publishers, N.Delhi.
3. Fred Luthans: *Organisational Behaviour*, Tata McGraw Hill.
4. Robbins S. P: *Organisational Behaviour*, Prentice Hall of India, N.Delhi.
5. Prasad, L.M. *Principles and Practice of Management*, Sultan Chand & Sons, N. Delhi.

PGDESBM-2: Accounting and Finance for Entrepreneurs

Objective: The basic objective of this course is to develop an insight to the principles and techniques of accounting and utilization of financial and accounting information for planning, decision-making and control. It also provides the learner to familiarize with the broad framework of financial decision making in an enterprise.

Course Contents:

Unit 1: Financial Accounting: Concept & Conventions, Generally Accepted Accounting Principles, Preparation of Journals, Ledger and Cash Books, The Final Accounts

Unit 2: Cost Accounting: Concept and Classification of Cost, Cost Centre and Preparation of Cost Sheet, Methods of Costing

Unit 3: Management Accounting: Concept, Need, Importance and Scope, Marginal costing and Break-Even Analysis, Fund and Cash Flow Statements, Budgeting and Its Types

Unit 4: Financial Management and Investment Decisions: Meaning and Scope of Financial Management, Goals of Financial Management: Profit Maximization vs Wealth Maximization, Time Value of Money, Capital Budgeting: Concept and Importance of Investment Decision, Nature of Investment Decisions, Investment Evaluation Criteria: Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Payback Period, Accounting Rate of Return (ARR).

Unit 5: Capital Structure: Meaning, Features of an Ideal/Optimum Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure: Net Income Approach, Net Operating Income Approach, MM Approach, Traditional Approach, EBIT-EPS Analysis.

Suggested Readings:

1. Khan, M.; Jain, P, 2013 Management Accounting, New Delhi, Tata McGraw Hill
2. Reimers J., 2011 Financial Accounting: A Business Approach New Delhi, Pearson education
3. Shukla M.C., Grewal T.S., Gupta S.C., 2009 Advanced Accounts, New Delhi, S. C.Chand & Co. Ltd.
4. Maheshwari S.N. and Maheshwari S.K., 2010 Financial Accounting, New Delhi, Vikas Publishing House
5. Khan, M.Y.; Jain, P, 2014 Cost Accounting, New Delhi, Tata McGraw Hill
6. Chandra, Prasanna, 2011 Financial Management: Theory & Practice, New Delhi, Tata McGraw Hill
7. Khan, M.Y.; Jain, P, 2017 Financial Management, New Delhi, Tata McGraw Hill
8. Pandey I.M., 2015 Financial Management, New Delhi, Vikas Publishing House
9. Bhalla, V.K. 2009 Financial Management and Policy, New Delhi, Anmol Publications Pvt. Ltd.

PGDESBM-3 Entrepreneurship Development

Objective: The basic objective of this course is to encourage students to take up entrepreneurship as a career option and to impart skills related to it. The course will also familiarize the students with the various theories related to entrepreneur and entrepreneurship, and the other components of entrepreneurial activities.

Course Contents:

Unit 1: Entrepreneur, Entrepreneurship & Intrapreneurship: Definitions, Importance, Characteristics; Theories of Entrepreneurship, Difference between Entrepreneur and Manager; Factors Affecting Entrepreneurial Growth, Qualities of an Entrepreneur, Importance of Entrepreneurship in Economic Development, Concept of Intrapreneurship.

Unit 2: Women and Rural Entrepreneurship: Role & Importance of Women Entrepreneurship, Problems of Women Entrepreneurs, Women Entrepreneurship in India; Rural Entrepreneurship, Need and Problems.

Unit 3: Social Entrepreneurship: Meaning & scope of Social Entrepreneurship, Social Entrepreneurship in India with special reference to North-East India, Perspectives of Social Entrepreneurship, Social Entrepreneurship in Practice.

Unit 4: Detailed Project Report Formulation: Elements of a Detailed Project Report, Feasibility Analysis: Economic Feasibility, Market Feasibility, Financial Feasibility, Technical Feasibility, Social Cost-Benefit Analysis, Environmental Feasibility & Preparation of Feasibility Report.

Unit 5: Entrepreneurship Development Agencies: Role of Government and Support Agencies/ Institutions (Government schemes and subsidies, the tax benefits, Ministry of MSMEs, NABARD, DIC, IIE etc.), Entrepreneurship Awareness and Development Programmes.

Suggested Readings:

1. Desai, V. Dynamics of Entrepreneurship Development, Himalaya Publishing House
2. Holt, D. H. Entrepreneurship: New Venture Creation, Pearson
3. Charantimath, P. M. Entrepreneurship Development & Small Business Enterprises, Pearson
4. Khanka, S. S. Entrepreneurial Development: S. Chand

PGDESBM-4 Marketing Management for Small Business Enterprises

Objective: The basic objective of this course is to develop an understanding of the underlying concepts, strategies of marketing of products and services. The course also aims to equip and train students with basic skills of marketing.

Course Contents:

Unit 1: Introduction to Marketing: Concepts, Nature and Scope of Marketing; Marketing Process and Marketing Management, Different Philosophies of Marketing, Marketing Mix, Social Marketing, Marketing Environment.

Unit 2: Buying Process and Behaviour: Market Segmentation and Positioning, Target Marketing, Consumer Buying Behaviour, Consumer Buying Decision Process, Marketing Research.

Unit 3: Product Decisions: Basic Concepts of Product, Product Mix and Product Line Decisions, Branding Decisions, New Product Development and Its Processes, Packaging Decisions, Product Life Cycle. Pricing Decisions: Meaning And Significance of Price; Factors Influencing Pricing, General Pricing Approaches, Pricing Practices and Strategies.

Unit 4: Distribution And Promotion Decisions: Marketing Channels and Its Functions, Distribution Channels, Channel Selection and Logistics of Distribution Objectives; Elements of Promotion Mix, Concept of Unique Selling Proposition, Communication Design and Promotion Mix Strategies.

Unit 5: Emerging Issues in Marketing: Basics of, Rural Marketing, Marketing Information System and Internet Marketing; Consumerism and Consumer Movement, Consumer Protection Legislations, Ethical Issues in Marketing, Service Marketing.

Suggested Readings:

1. Kotler, Philip: Principles of Marketing, PHI
2. Kotler, Philip: Marketing Management, PHI
3. Kenneth, Davis: Marketing Management, Ronald Press
4. Kasturi R, Qulech & Rajiv L: Marketing Management- Text and cases, Tata Mc Graw Hill, New Delhi
5. Baines P, Fill C & Page K: Marketing (Asian Edition), Oxford University Press, New Delhi
6. Kotler Philip: Social Marketing, Pearson

PGDESBM-5: Human Resource Management for Small Business Enterprises

Objective: The objective of this course is to make the students aware of the various facets of managing people in business enterprises and to create an understanding of various policies and practices of human resource management.

Course Contents:

Unit 1: Concept of Human Resource Management (HRM): Meaning, Definition, Objectives, Scope and Functions of HRM, HRM in Changing Business Environment.

Unit 2: Acquiring and Developing Human Resources: Human Resource Planning, Job Analysis and Job Design, Recruitment and Selection, Placement, Induction and Socialization, Employee Training, Executive Development, Career Planning.

Unit 3: Managing Performance and Compensation: Performance Appraisal, Job Evaluation, Wage and Salary Administration, Incentive, Compensation; Applications of Artificial Intelligence (AI) in HRM.

Unit 4: Maintaining and Retaining Human Resources: Employee Health and Safety, Employee Welfare (Employee Benefits), Discipline and Grievances.

Unit 5: Integrating Human Resources: Industrial Relations and Industrial Disputes, Trade Unions, Job Satisfaction, Quality of Work Life, Management of Stress and Burnout.

Suggested Readings:

1. Rao, P. Subha: Human Resource Management and Industrial Relations, HPH, Delhi
2. Shashi & Rosy: Human Resource Management, Kalyani Publications
3. Gupta, C. B.: Human Resource Management, Sultan Chand & Sons
4. Sharma, A. M.: Aspects of Labour Welfare and Social Security, HPH

SEMESTER-II

PGDESBM-6: Managerial Skill Development

Objective: The main objective of this course is to develop the overall personality of the learners. It aims at equipping the students with necessary techniques and skills of business communication and will also expose the students to various forms of business correspondence.

Course Contents:

Unit-1: Nature of Communication: Meaning of Communication, Classification of Communication, Purpose of Communication, Process of Communication, Elements of Communication, Barriers to Communication, Elements for Successful Communication, Use of ICT for Effective Communication.

Unit-2: Organizational Communication: Managing and Communicating, Corporate Communication, Communication Structure in an Organization, Formal Communication, Informal Communication.

Unit-3: Forms of Written Communication: Written Business Communication, Purpose of Writing, Principles of Effective Writing, Writing- Routine Letters, Persuasive Letters, Writing Memos, Report Writing-Purpose and Elements of Writing a Report.

Unit-4: Applications of Communication: Negotiation Skills, Presentation Skills, Writing CVs, Writing an Application For a Job, Preparing For an Interview, Business Etiquette.

Unit -5: Office Management: Meaning, Objectives, Elements of Office Management, Office

Manager, Office Space Management, Record Management.

Suggested Readings:

1. G.T.Hunt, Communication skills in the Organisations, Prentice Hall of India
2. Sharma, Business Correspondence & Report writing, Tata McGraw Hill Publishing House
3. Bowman J.P. & Branchaw B.P., Business Communication from process to product, Dryden Press, Chicago
4. Murphy, Herta A. And Peck, C.E, Effective Business Communication, New Delhi, Tata McGraw Hill
5. Asha Kaul: Effective Business Communication –Prentice Hall
6. Raman Meenakshi & Singh Prakash: “Business Communication”; Oxford

PGDESBM-7: Taxation for Entrepreneurs and Startups

Objective:

The main objective of this course is to familiarize the students with the direct and indirect taxes in India. It also provides a good knowledge in GST.

Course Contents:

Unit 1: Taxation in India: Objectives of Taxation; Canons of Taxation; Tax System in India; Direct and Indirect Taxes-Meaning and Types.

Unit 2: Central Excise Duty: Classification; Levy and Collection of Excise duty; Clearance of Excisable Goods; Exemption from Excise Duty; Excise and MSMEs; Excise and Exports-Demand, Refund, Rebate of Central Excise Duty

Unit 3: Customs Duty: Levy and Collection of Customs Duty; Organisation of the Customs Department; Officers of the Customs; Powers; Appellate machinery; Infringement of the law-Offences and Penalties; Exemption from Duty; Customs Duty.

Unit 4: Central Sales Tax (CST) Act: Levy and Collection of CST; Liability of Tax; Registration of Dealers; Goods of Special Importance; Offences and Penalties, Value Added Tax (VAT): Objectives, Levy of VAT, Arguments in Favour of VAT, Difficulties in administering VAT

Unit 5: Goods and Services Tax (GST):

Definition and Administrative Structure of GST; Officers as per CGST Act; Officers as per SGST Act; Jurisdiction; Appointment; Powers; Procedure for Registration; Amendment of Registration; Cancellation of Registration.

Suggested Readings:

1. Datey, V. S. Central Excise, JBA Publishers
2. Reddy, T. S and Hari Prasad, Y. Business Taxation (Goods & Services Tax) - GST), Margam Publication
3. Srinivasan N.P and Priya Swami. M, Business Taxation, Kalyani publishers
4. Vinodk. S, Indirect Tax, Sultan Chand and Sons

PGDESBM-8: Legal and Regulatory Aspects of Enterprises

Objective: The objective of this course is to make the students aware of the various business laws which have an impact on the smooth running of any business organization.

Course Contents:

Unit 1: MSME Act, 2006/2023/2024: Micro, Small and Medium Enterprises (MSMEs), Measures for Promotion and Development of MSMEs, Legislations on Delayed Payments.

Unit 2: Indian Contract Act, 1872: Meaning, Essentials of a Valid Contract, Performance of Contracts, Discharge of Contracts, Contracts of Indemnity & Guarantee, Contracts of Bailment, and Contracts of Agency.

Unit 3: Negotiable Instruments, 1881: Meaning of Negotiable Instruments, Types of Negotiable Instruments, Parties to Negotiable Instruments, Presentation of Negotiable Instrument, Negotiations, Discharge of Parties.

Unit 4: Competition Act, 2002 and Environmental Protection Act, 1986: Introduction; History and Development of Competition Law; Prohibition of Agreements, Prohibition of Abuse of Dominant Position, Regulations of Combinations, Laws Related to Environment; Environmental Protection Legislation in India.

Unit 5: Sale of Goods Act, 1930: Meaning of Contract of Sale, Essentials of Contract of Sale, Difference between Sale and Agreement to Sale, Condition and Warranties, Transfer of Ownership, Performance of a Contract of Sale.

Suggested Readings:

1. Pathak: Legal Aspects of Business, Tata McGraw- Hill Publishing Company Limited
2. Sulphey, M. M. & Az-har Basheer: Laws for Business, PHI
3. Maheswari, S. N. & Maheswari SK: A Manual of Business Law, HPH.
4. Kapoor, N. D.: Elements of Mercantile Law; Sultan Chand & Sons

PGDESBM-9: Project Management

Objective: The objective of this course is to understand the framework for evaluating the project, capital expenditure proposals, their planning and management.

Course Contents:

Unit 1: Generation and Screening of Project Ideas: Sensing and understanding environment for business opportunities, Generation and Screening of Project Ideas; Project Formulation, Capital Expenditure - Importance and Difficulties; Technical Analysis.

Unit 2: Feasibility Analyses: Financial Analysis, Analysis of Project Risk; Firm Risk and Market Risk; Social Cost Benefit Analysis-Variou approaches (LM, UNIDO); Multiple Projects and Constraints.

Unit 3: Market and Demand Analysis: Situational Analysis and Specification of Objectives, Collection of Secondary Information, Conduct of Market Survey, Characterization of the Market, Demand Forecasting, Uncertainties in Demand Forecasting, Marketing Plan.

Unit 3: Network Techniques for Project Management: Network Techniques for Project Management, Time and Cost Trade-off, Project Review and Administrative Aspects.

Unit 4: Project Planning in India: Time and Cost Overrun in Public Sector Enterprises in India, Environmental Appraisal of Projects.

Suggested Readings:

1. Chandra, Prasanna, Projects: Preparation, Appraisal, Budgeting and Implementation, Tata McGraw Hill
2. Kerzner H., Project Management: A Systems Approach to Planning, Scheduling, and Controlling, John Willey & Sons
3. Desai, Vasant., Entrepreneurial Development, Project Formulation Appraisal and Financing for Small Industry
4. Krishnan, Gopal P. and Moorthy, Ram V. E., Text Book of Project Management Mac Millan India Ltd.
5. Singh, Narendra., Project Management & Control, Himalaya Publishing House

PGDESBM-10: Project Work

Objective: The objectives of this course are:

1. To put into practice the theories and concepts learned by the student in the theoretical classes and **prepare a bankable Detailed Project Report (DPR).**
2. To demonstrate that the project is the student's own work and
3. Confirm that the student understands what she/he has written in the DPR and can **defend it in an open viva.**

12. Fee Structure:

Sl. No.	Particulars	Semester-I (Rs.)	Semester-II (Rs.)
1.	Admission Fee	2,200	-
2.	Registration Fee	500	-
3.	Tuition Fee	15,400	15,400
4.	Library Fee	450	450
5.	Library Caution Money (Refundable)	600	-
6.	Sports Fee	200	200
7.	Medical Fee	150	150
8.	Examination Fee	1,200	1,200
9.	Students' Activity Fee	250	250
10.	Management Bulletin Fee	200	200
11.	Students' Aid Fund	250	-
12.	Department Caution Money (Refundable)	650	-
13.	Computer Lab Fee	500	500
14.	Caution Deposit-Computer Lab (Refundable)	800	-
15.	Industrial Interface and Management Fest	800	800
16.	University Development Fee	500	-
17.	Departmental Development Fee	5,350	5,350
	Total	30,000	24,500
	Total Course Fee		54,500
