

Assam Higher Secondary Education Council (AHSEC)

2nd Year Syllabus

ENTREPRENEURSHIP DEVELOPMENT

SYLLABUS FOR SECONDARY COURSE

CLASS XII

One Paper Time : Three Hours **Marks 100**

Unitwise Distribution of Marks and Periods :

Unit No.	Title	Marks		Periods	
		Theory	**Practical**	**Theory**	**Practical**
Unit-1	Importance and launching of an enterprise	20	-	40	-
Unit-2	Project implementation	20	-	35	-
Unit-3	Managing Enterprise	20	-	35	-
Unit-4	Review of Govt. Policies and Act	10	-	30	-
		70	**30**	**140**	**50**

Unitwise Distribution of Course contents :

UNIT-1 : IMPORTANCE AND LAUNCHING OF AN ENTERPRISE 20

- ❖ SME sector and its role in economic development.
- ❖ Enterprise and its classification.
- ❖ Identification of the project.
- ❖ Enterprise planning & business module formulation.
- ❖ Preparation of detail project report (DPR).

UNIT-2 : PROJECT IMPLEMENTATION : 20

- ❖ Sources of assistance available :
  - (i) Promotional
  - (ii) Financial
  - (iii) Technical
  - (iv) Marketing
- ❖ Market strategy
- ❖ Project funding
- ❖ Input on resource mobilization.
- ❖ Registration, licensing and other legal formalities.

UNIT-3 : MANAGING ENTERPRISE 20

- ❖ Management : Concept & process
- ❖ Financial management :
  - (i) Term finance
  - (ii) Short term finance
  - (iii) Cost of production & pricing
- ❖ Marketing management :
  - (i) Channel of distribution
  - (ii) Sales promotion technique
  - (iii) Product mix
- ❖ Human resource management.
- ❖ Operational management.
- ❖ Record & Account management.
- ❖ Taxation (Income tax/ VAT, CST, Excise duty etc.)

UNIT-4 REVIEW OF GOVERNMENT POLITICS AND ACT : 10

- ❖ Industrial policies (since liberalization, 1991).
- ❖ MSME Act 2006

EVALUATION : 30

- ❖ **Internal Assessment : (Practical**) Preparation of individual bankable project report, Case Study on successful as well as unsuccessful entrepreneur, industrial profile, performance of local SME, marketing strategies of consumer durable etc.
- ❖ **External Assessment : (Theory)** Written examination on the content of **UNIT-1 to 4**. Marks of each **UNIT** should not be allocated so as to evaluate the total course as a whole.

NOTE TO THE TEACHERS :

ROLE OF TEACHER'S & EDUCATIONAL INSTITUTE

Teachers have to play the role of change agents. Their roles are more of Facilitator rather normal teacher. The role of Trained Teacher will be very important in implementing Entrepreneurship subject in their respective institutes. As it is known fact that trained teacher in the field of entrepreneurship are very limited, it is imperative that educational institutions provide training on Entrepreneurship to selected teachers by way of their participation in Teachers' Training Programme (TTP)/ Faculty Development Programme (FDP) on Entrepreneurship as mentioned. This apart, at least one member (teacher) must be trained in a longer duration Entrepreneur Trainer-Motivators' Programme. Subsequently, these teachers

may opt for further training in specialized areas of Entrepreneurship such as Business Opportunity Guidance (BOG). Project Identification Formulation and Appraisal (PIFA), Marketing as well as Financial management etc.

In order to create an environment within the educational institution for promoting entrepreneurship among the students, the following initiatives are envisaged :

Teachers will be required to be out of the classroom for establishing institutional networking and contacts required for getting external support.

High level of involvement of teachers is an aspect in developing Entrepreneurship among the students. This is in turn, calls for putting in additional hours of effect of the part of the teachers apart from normal working hours.

There is a need to establish a strong network among various organizations and agencies involved in finance, infrastructure and technology infusion & upgradation etc. Such support system agencies are to be taken into confidence while implementing ED activities in the educational institution.

Establishing contacts with entrepreneurs and industry associations would be beneficial while organizing industrial visit, getting information on various products and also in placing the students in the industrial units for the preparation of project reports.

A strong follow-up and monitoring mechanism is to be set up by the teachers. This will require a different type of approach through the Alumni Association since the students in science and technology stream are at the national level.

A series of seminars, workshop, symposium and popular talk can be organized based on the needs of the students who have just established or on the verge of establishing their enterprises. These short duration activities can cover recent management techniques : expert procedures, patent, rules etc.



CREATING ENTREPRENEURSHIP AWARENESS

This is the path-breaking stage as it aims at making the students look at Entrepreneurship as on effective alternative to a 'White-collar job'. The following activities could be taken up for creating awareness about entrepreneurship among the XII year students so that from very initial stage, they can focus their attention on the option of setting up their own enterprises.

Creative Corner : A prominent place of the institution may be allotted to display information about product, success stories of 'high achievers' and salient features of an Entrepreneurship Development Programme.

Forming an Entrepreneurship Forum : Those students, who are interested in Entrepreneurship, can club-together and form a forum with the support from the faculty of the institutions. The forum can organize on a continuous basis activities such as i) inviting achievers and successful entrepreneurs to talk to the students, ii) elocution & essay compactions, iii) exhibitions on new products/ process and iv) video films on success stories, products/ process, etc.

Trade Fair Visit : Interested students can be taken to trade fairs to collect information on industrial products of their interest.

Seminars : One day seminars on 'I can do it' can be organized on business opportunities based on available resources & skills and how these can be utilized in establishing business ventures.

Institutional Visit : Students visit to financial institutions, promotional organizations, industry associations, research institutions and banks would help them in collecting information on availability of finance, technology, raw-materials and export potentials.

Establishment of a Commercial Activities Centre : The educational institutions can take up the initiative to establish a 'Commercial Activities Centre'(CAC) within the institution. Such a centre may include a stationery shop, canteen etc. to be run by the students or the members of Entrepreneurship forum. The main objective of the CAC is to provide students 'hand-on-experience' of managing a commercial activity. Later on, the Centre can extend its role by providing market opportunities for the products designed and produced by the students. This will promote not only new initiatives among the students but also experimental learning in

Entrepreneurship.

Recommended Books:

UNIT 1: IMPORTANCE AND LAUNCHING OF AN ENTERPRISE	
❖ SME sector and its role in economic development.	1. https://msme.gov.in/know-about-msme 2. Business Studies Textbook, Class:XI, NCERT, Chapter 9 (MSME and Business Entrepreneurship), Pg.199 to 206., Edition: Reprint 2025-26
❖ Enterprise and its classification.	Entrepreneurship Textbook, Class: XII, CBSE Board, UNIT-2(Entrepreneurial Planning) Pg No.29 to Pg No. 60
❖ Identification of the project.	Entrepreneurship Textbook, Class: XII, CBSE, UNIT-2(Entrepreneurial Planning) ,Pg.61 to Pg.. 83
❖ Enterprise planning & business module formulation.	
❖ Preparation of detail project report(DPR).	The Dynamics of Entrepreneurial Development and Management, Author: Vasant Desai, Himalayan Publishing House, Chapter: 21, Edition: 2014 ***(Annexure)***
UNIT 2: PROJECT IMPLEMENTATION	
❖ Sources of assistance available: (i) Promotional (ii) Financial (iii) Technical (iv) Marketing	Business Studies Textbook, Class XII, NCERT, Chapter-9(Financial Management),Chapter 10(Marketing), Edition: Reprint 2025-26
❖ Market strategy	Business Studies, Class XII, NCERT, Chapter 10(Marketing), Edition: Reprint 2025-26
❖ Project funding	Entrepreneurship, Class: XII, CBSE,Unit – 6(Resource Mobilization), Pg 226 to Pg 243
❖ Input on resource mobilization	
❖ Registration, licensing and other legal formalities	***Included in Enterprise and its classification of UNIT 1***
UNIT 3: MANAGING ENTERPRISE	
❖ Management: Concept & process	Business Studies Textbook, Class XII, NCERT, Chapter No:1 (Management)
❖ Financial management: (i) Term finance (ii) Short term finance (iii) Cost of production & pricing	Business Studies Textbook, Class XI , NCERT, Chapter 8 (Sources of Business Finance), Edition: Reprint 2025-26 ***(Classification and only meaning of each source)***
❖ Marketing management: (i) Channel of distribution (ii) Sales promotion technique (iii) Product mix	Business Studies Textbook, Class XII, NCERT, Chapter 10(Marketing), Edition: Reprint 2025-26
❖ Human resource management	Business Studies Textbook, Class XII, NCERT, Chapter 6(Staffing), Edition: Reprint 2025-26
❖ Operational management.	https://www.investopedia.com/terms/o/operations-management.asp
❖ Record & Account management.	1. https://www.indeed.com/hire/c/info/account-management-definition 2. https://uk.indeed.com/career-advice/career-development/records-management
❖ Taxation (Income tax/VAT , CST , Excise duty etc.)	***Included in Enterprise and its classification of UNIT 1***
UNIT 4: REVIEW OF GOVERNMENT POLICIES AND ACTS	
❖ Industrial policies (since liberalization,1991).	https://egyankosh.ac.in/ (a brief overview)

❖ MSME Act 2006	https://egyankosh.ac.in/ (a brief overview)

Annexure:

A Project Report

A project report incorporating relevant data in respect of a project serves as a guide to management and records merits and demerits in allocating resources to production of specific goods or services. A project report is prepared for analysing the extent of opportunities in the contemplated project.

A project report is prepared by an expert after detailed study and analysis of the various aspects of a project. It gives a complete analysis of the inputs and outputs of the project. It enables the entrepreneur to understand, at the initial stage, whether the project is sound on technical, commercial, financial and economic parameters.

Parties Interested in Project Report

Financial institutions and commercial bankers are the interested parties in the project report which is prepared for direct submission to financial corporations, banks for getting loans. It does not contribute substantially to future operations.

The entrepreneur gets the report prepared by a consultant. As such, these parties providing term loans go for the report because it spells out how production should be organised to yield maximum results.

Scope of a Project Report

Project report includes information on the following aspects:

1. *Economic Aspects:* The project report should be able to present economic justification for investment. It should present analysis of the market for the product to be manufactured. Market analysis basically pertains to the following issues: *(a)* How big is the present market? *(b)* How much is it likely to grow? *(c)* How much of the future market the proposed project can capture after allowing a margin for future entrants? It provides an analysis of the economics of production.

2. *Technical Aspects:* The appropriate report should give details about the technology needed, equipments and machinery required and the sources of availability.

3. *Financial Aspects:* The report should indicate the total investment required including sources of finance and the entrepreneur's contribution. It should present a comparison of cost of capital with the return on capital.

4. *Production Aspects:* It should contain a description of the product selected for manufacture and the reasons for such selection. The report should also bring out the fact whether the product is exportworthy. It should also give details of the design of the product.

5. *Managerial Aspects:* The report should contain qualifications and experience of the persons to be put on the management of the job. If the entrepreneur will look after management, the report must emphasise as to how he is qualified to manage the venture.

Study Materials

aglasem.com

Model Papers

Sample Papers

Half Yearly Sample Papers

Important Resources

Periodic Table

Writing Skills / Formats

Maps of India / World

Notes

- [ ] Class 6 Notes
- [ ] Class 7 Notes
- [ ] Class 8 Notes
- [ ] Class 9 Notes
- [ ] Class 10 Notes
- [ ] Class 11 Notes
- [ ] Class 12 Notes

Books and Solutions

NCERT Books

NCERT Book Solutions

HC Verma Chapter Wise Solutions

RD Sharma Solutions

CGBSE Solutions