



CBSE CLASS XII

ENTREPRENEURSHIP

S.S. Khanka



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Entrepreneurship

Central Board of Secondary Education (CBSE) Class XII

(As per New Syllabus)

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Preface

“If we teach today’s students as we taught yesterday’s, we rob them of tomorrow.”

– John Dewey

Just as both jockey and horse are required to run in a horse race, similarly an entrepreneur and enterprise are required to run a business venture. One cannot exist without another. One cannot think of a business activity without both – entrepreneur and enterprise. You have learnt all about entrepreneur in ‘Entrepreneurship’ in class XI. The present book presents you all about enterprise. In other words, the book discusses and exemplifies with examples how an enterprise is actually established and runs.

The intent and content of the subject matter of the paper ‘Entrepreneurship’ in Class XII has changed over the period. It is against this backdrop, the Central Board of Secondary Education (CBSE) has accordingly changed the syllabus of the paper titled Entrepreneurship (Code No. 066) Class XII to make it more relevant to meet the changing requirement of the time. Just we can’t reach the new destinations trudging on the old roads; we can’t solve the new problems with the old thinking/solutions. It’s as simple as that.

In view of this, the present book Entrepreneurship for Class XII is written exclusively as per the new syllabus of the paper Entrepreneurship for Class XII prescribed by the Central Board of Secondary Education (CBSE). It is hoped that the discernible students and teachers will find the book quite useful fulfilling to meet their requirements.

While writing this book, I have received help and cooperation from different persons. It is difficult to remember and mention all of them individually. Nonetheless, I would like to express my sincere thanks to my publishers Sultan Chand & Sons, New Delhi for reposing their trust and confidence in me for such academic assignments over the years. As usual, I am profoundly appreciative of my wife “Geetu” and loving sons ‘Abhineet’ and ‘Abhinav’ for their deep and unflinching support and encouragements to my academic endeavours over the years.

Improvement is a continuous process. Therefore, constructive suggestions from the discernible readers are always welcome for the further improvement of the book in its subsequent editions.

Delhi

29 March 2023

(अष्टमी नवरात्र)

S.S. Khanka

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Syllabus

ENTREPRENEURSHIP CLASS XI-XII (2022-23) (CODE NO. 066)

Rationale

School curriculum is a dynamic process. It continuously evolves itself reflecting the needs and aspirations of learners. In recent times, our society is influenced by knowledge creation and technological advancements. Competencies affecting Innovation and Creativity have become important in all walks of life, including business context. This makes entrepreneurship education even more important for enhancing quality of life.

Entrepreneurship plays an influential role in the economic growth and development of the country. As the world economy is changing so is the dynamism of the business world. The aim of this course is to instill and kindle the spirit of Entrepreneurship amongst students. The idea of this course is to create “job providers rather than job seekers”.

Objectives:

- To develop Entrepreneurial mindset among Higher Secondary School children.
- To encourage school children to opt for self-employment as a viable option for earning dignified means of living.
- To enable students to appreciate the dynamic changes happening in the economy.
- To acquaint the students about the role of Entrepreneurship in the growth and economic development of the nation.
- To promote Entrepreneurship as life-skills to improve quality of life, skills of creation and management of entrepreneurial pursuits.

COURSE STRUCTURE CLASS XII (2022-23) Theory Paper

Time: 3 hours

Maximum marks: 70 Marks

<i>S. No.</i>	<i>Units</i>	<i>No. of Periods</i>	<i>Marks</i>
Unit 1	Entrepreneurial Opportunity	40	30
Unit 2	Entrepreneurial Planning	40	
Unit 3	Enterprise Marketing	40	20
Unit 4	Enterprise Growth Strategies	20	

Unit 5	Business Arithmetic	40	20
Unit 6	Resource Mobilization	20	
	Total	200	70
	Project Work	40	30
	Total	240	100

COURSE CONTENT

Unit 1:

40 Periods

Entrepreneurial Opportunity

Competencies: Analytical and critical thinking; Personal responsibility; Determination; Resourceful; collaboration

Contents

- Sensing Entrepreneurial Opportunities
- Environment Scanning
- Problem Identification
- Idea Fields
- Spotting Trends
- Creativity and Innovation
- Selecting the Right Opportunity

Learning Outcomes

After going through this unit the student/learner would be able to:

- Comprehend the concept and elements of business opportunity
- Discuss the process of sensing opportunities
- Understand the need to scan the environment
- Enlist the various forces affecting business environment
- Identify the different idea field
- Understand the concept of opportunity and market assessment
- Appreciate the ways in which trends can be spotted
- Understand the concept of creativity and innovation
- Transform ideas into business opportunities

Unit 2:

40 Periods

Entrepreneurial Planning

Competencies: Analytical and critical thinking; Personal responsibility; Determination; Resourceful; collaboration

Contents

- Forms of business organization – Sole Proprietorship, Partnership, Company
- Business Plan: concept, format

- Components: Organisational plan; Financial plan; Marketing plan; Human Resource plan

Learning Outcomes

After going through this unit the student/learner would be able to:

- Recall the meaning of the various forms of business organization
- Understand the characteristics of the various forms of business organization
- Understand the difference between a Public and Private Company
- Appreciate the reasons for a private company being more desirable
- Appreciate the concept and importance of a Business Plan
- Describe the various components of Business Plan
- Differentiate among the various components of Business Plan
- Develop a business plan

Unit 3:

40 Periods

Enterprise Marketing

Competencies: Persistence, Negotiation, Collaboration, Ethical behavior, Team spirit;

Contents

- Marketing and Sales Strategy
- Promotion Strategy
- Branding, Logo, Tagline

Learning Outcomes

After going through this unit, the student/learner would be able to:

- Discuss the various marketing strategies used in a business
- Explain marketing mix
- Understand the concept of branding, packaging and labeling
- Describe the various methods of pricing
- Discuss the various factors affecting the channels of distribution

- Understand the concept and types of sales strategy
- Discuss different tools of promotion
- Appreciate the objectives and different modes of advertising
- Understand the concept of personal selling, sales promotion, public relations
- Discuss the various techniques of sales promotion

Unit 4: 20 Periods
Enterprise Growth Strategies

Competencies: Need for achievement; Initiative; Analytical thinking; Risk vs reward; Collaboration; synergy; Leadership

Contents

- Franchising: Concept and types
- Franchising: Advantages and limitations to franchisor and franchisee.
- Mergers and Acquisition: Concept, reasons and types.
- Reasons for mergers and acquisitions

Learning Outcomes

After going through this unit, the student/learner would be able to:

- Understand the concept of growth & development of an enterprise
- Discuss the concept, types, advantages and limitations of franchising
- Appreciate growth of business through mergers and acquisitions
- Discuss the different types of mergers and acquisitions
- Discuss the reasons for mergers and acquisitions

Unit 5: 40 Periods
Business Arithmetic

Competencies: Arithmetic skills, Critical analysis, Decision making, Self-confidence, Problem solving.

Contents

- Unit of Sale, Unit Cost for multiple products or services
- Break even Analysis for multiple products or
- Computation of Working Capital
- Inventory Control and EOQ
- Return on Investment (ROI) and Return on Equity (ROE)

Learning Outcomes

After going through this unit, the student/learner would be able to:

- Understand the concept of unit cost and unit price
- Calculate break-even point for multiple products and services.
- Understand the concept of inventory control
- Compute the working capital of a business.
- Calculate return on investment; return on equity and economic order quantity

Unit 6: 20 Periods
Resource Mobilization

Competencies: Risk taking, Communication, Persuasion, Networking, Ethical behavior

Contents

- Capital Market: Concept
- Primary market: Concept, Methods of issue
- Angel Investor: Features
- Venture Capital: Features, Funding.

Learning Outcomes

After going through this unit, the student/learner would be able to:

- Understand the need of finance in business
- Discuss the various sources of funds required for a firm
- Understand the ways of raising funds in primary market
- Appreciate the angel investors and venture capitalists as a source of business finance.

PROJECT WORK

Students have to do TWO projects in the entire academic session.

TOPICS FOR THE PROJECT:

1. Business Plan
2. Market Survey
 - 10 Marks each for 02 Projects
 - 5 Marks for Numerical Assessment
 - 5 Marks for Viva

Note: *Students need to complete both the projects.*

1. The objectives of the project work:

Objectives of project work are to enable learners to:

- probe deeper into personal enquiry, initiate action and reflect on knowledge and skills,
- views *etc.*, acquired during the course of class XI-XII,
- analyse and evaluate real world scenarios using theoretical constructs and arguments,
- demonstrate the application of critical and creative thinking skills and abilities to produce an independent and extended piece of work,
- follow-up aspects in which learners have interest,
- develop the communication skills to argue logically.

2. Role of the teacher:

The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

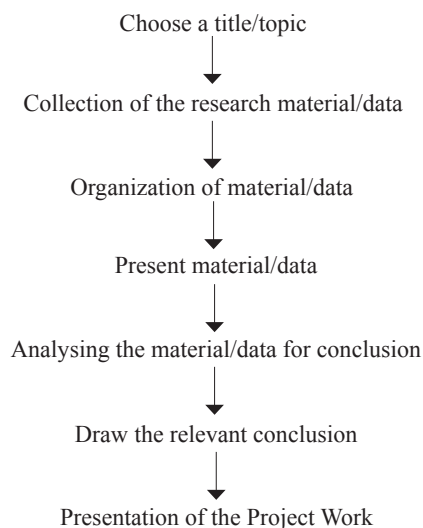
- help each learner select the topic after detailed discussions and deliberations of the topic;
- play the role of a facilitator to support and monitor the project work of the learner through periodic discussions;
- guide the research work in terms of sources for the relevant data;
- ensure that students must understand the relevance and usage of primary evidence and other sources in their projects and duly acknowledge the same;
- ensure that the students are able to derive a conclusion from the content; cite the limitations faced during the research and give appropriate references used in doing the research work;
- educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work;
- prepare the learner for the presentation of the project work;
- arrange a presentation of the project file.

3. Steps involved in the conduct of the project:

Students may work upon the following lines as a suggested flow chart:

4. Expected Checklist for the Project Work:

- Introduction of topic/title
- Identifying the product/service
- Various stakeholders and effect on each of them



- Use of different tools for market assessment and its analysis
- Implication of 4P's in the process of marketing
- Calculation of various costs involved in the business planning process
- Validity, reliability, appropriateness and relevance of data used for research work and for presentation in the project file
- Presentation and writing that is succinct and coherent in project file
- Citation of the materials referred to, in the file in footnotes, resources section, bibliography *etc.*

5. Viva-Voce

- At the end of the academic session, each learner will present the research work in the Project File to the External examiner.
- The questions should be asked from the Research Work/ Project File of the learner.
- The Internal Examiner should ensure that the study submitted by the learner is his/her own original work.
- In case of any doubt, authenticity should be checked and verified.

ENTREPRENEURSHIP (Code no. 066) QUESTION PAPER DESIGN CLASS XII (2022-23)

<i>S. No.</i>	<i>Competencies</i>	<i>Total Marks</i>	<i>% Weightage</i>
1	<p>Remembering: Exhibit memory of previously learned material by recalling facts, listing elements, terms and basic concepts.</p> <p>Understanding: Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas.</p>	20	28.5%

2	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in different ways.	30	43%
3	Analysing and Evaluating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations, integrated learning. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Creating: Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	20	28.5%
TOTAL		70	100%

About the Book

The hallmark of quality education is it serves the purpose. That is why the Government of India has approved its The New Education Policy (NEP) 2020 to make the education system suitable to serve its ultimate purpose. One of the focuses laid down in the NEP is to offer and impart the professional and vocations courses to make India *Aatmanirbhar Bharat* (आत्मनिर्भर भारत). Accordingly, the subject Entrepreneurship is offered in classes XI and XII under the Central Board of Secondary Education (CBSE) to make the students *Aatmanirbhar* (आत्मनिर्भर) i.e., to become the job-providers not the job-seekers. The present book on Entrepreneurship for Class XII is written exclusively as per the new syllabus prescribed by the CBSE on the paper Entrepreneurship (Code No. 066).

Salient Features

- **Syllabus:** Written exclusively as per the new syllabus of the paper (Code No. 066).
- **Opening Quote:** A theme-based quote opens the intent and content of each Unit.
- **Opening Case:** Each Unit starts with a case study related to the topic / theme of the Unit.
- **Learning Objectives:** Each Unit begins with learning objectives as takeaways from the Unit.
- **Snippets:** Subject matter is supplemented by the real-life experiences of Indian entrepreneurs.
- **Boxes:** Thought-provoking points are presented in the Boxes.
- **Examples:** Difficult and complex matters are exemplified with suitable examples, exercises, charts and figures.
- **Let Us Sum Up:** Entire subject matter discussed in each Unit is recapitulated at the end to enable the students to revise what they learnt in the Unit.
- **Project Works:** Two project works given at the end of each Unit help the students learning with doing.

About the Author

S.S. Khanka, M.Com., Ph.D. is Former Professor (HR) from National Institute of Financial Management (NIFM), Ministry of Finance, Government of India, Faridabad, Haryana. Professor Khanka's areas of academic interest include entrepreneurship, human resource management, organizational behavior, and ethics and values. He is well-known for his books relating to entrepreneurship titled *Entrepreneurship in India*, *Entrepreneurial Development*, and *Creativity and Innovation in Entrepreneurship*. Professor Khanka is the National Trainer on Ethics and Values in Public Governance recognized by the Department of Personnel and Training (DoPT), Government of India in collaboration with the United Nations Development Programme (UNDP).



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