Course Code	Course Name	Credits
26CM008	SETTING UP OF BUSINESS ENTITIES	04

Course Objectives

- To understand different forms of business organizations and their characteristics.
- To familiarize students with legal procedures for setting up business entities.
- To develop knowledge about company formation and registration processes.
- To provide awareness of regulatory compliances and licensing requirements.
- To introduce financial, ethical, and governance aspects in business setup..

Learning Outcomes

Upon successful completion of this course it is intended that a student will be able to:

- Identify and explain various types of business entities.
- Describe legal requirements and registration procedures for business setup.
- Analyse the process of company formation and documentation.
- Understand regulatory compliances, licenses, and taxation basics.
- Evaluate financial, ethical, and governance aspects of business entities.

Unit – I Introduction to Business Entities: **12 Hours**

Meaning and concept of business entities - Types of business organizations: Sole Proprietorship, Partnership, Joint Hindu Family Business, Company (Private & Public), LLP (Limited Liability Partnership), Factors influencing choice of business entity.

Unit – II Legal Requirements & Registration: **12 Hours**

Registration procedures for - Sole proprietorship, Partnership firm (Partnership Deed), LLP registration process, Company incorporation process, Documents required for registration, Role of Registrar of Companies (ROC)

Unit – III Company Formation Process **12 Hours**

Steps in company formation: Promotion stage, Incorporation stage, Capital subscription stage, Commencement of business - Memorandum of Association (MOA) - Articles of Association (AOA) – Prospectus.

Unit – IV Licensing & Compliance: **12 Hours**

Business licenses and permits - GST registration - PAN, TAN registration - Shops and Establishment Act - Environmental and industry-specific approvals. Business Ethics & Governance: Ethical issues in business setup, corporate governance basics, social responsibility of business.

Unit – V Financial & Support Systems: **12 Hours**

Sources of finance - Equity, Debt, Venture capital - Role of financial institutions - Government schemes for startups (MSME, Startup India) - Basic taxation overview.

Reference Books:

1. Institute of Companies Secretaries of India, Setting up of Business, Industrial & Labour Laws , New Delhi.
2. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises is a management.
3. Akhileshwar Pathak, Legal Aspects of Business, Publisher: McGraw Hill Education (India) Pvt. Ltd. Latest edition: 8th (2022), ISBN: 9789355322081.
4. Online Source: Ministry of Corporate Affairs (Company registration & compliance) , Start-up India (Start-up policies & schemes) , MSME Development Institute (Small business support)

Websites and eLearning Sources:

1.https://www.youtube.com/watch?v=jwBG2Qnf7pw
2.https://cscartindia.com/cs-executive-setting-up-of-business-entities-video-lectures/
3.https://www.youtube.com/watch?v=i8f-SA-otng
4.https://www.youtube.com/watch?v=Ksh2mdotD2M
5.https://www.youtube.com/watch?v=HyMdG8gZCxY
6.https://www.youtube.com/playlist?list=PLQ5ORbxQMiCkb8-5_AgYELjrIGViCRc2C

COs and Bloom's Taxonomy Mapping – 26CM008		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Identify and explain various types of business entities.	K3
CO2	Describe legal requirements and registration procedures for business setup.	K4
CO3	Analyse the process of company formation and documentation	K6
CO4	Understand regulatory compliances, licenses, and taxation basics.	K5
CO5	Evaluate financial, ethical, and governance aspects of business entities.	K1,K2

BTL (Bloom's Taxonomy Level) - K1 – Remembering, K2 – Understanding, K3- Applying, K4 – Analyse, K5- Evaluate and K6 - Create

Relationship Matrix – 26CM008													
Course Outcomes	**Programme Outcomes (POs)**						**Programme Specific Outcomes (PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	3	2	1	3	1	2	3	3	1	2	1	3	2.08
CO2	3	2	3	1	3	1	2	2	3	2	3	1	2.17
CO3	3	3	2	3	1	1	2	2	3	2	2	3	2.25
CO4	2	3	2	2	3	1	2	3	2	3	3	2	2.33
CO5	3	2	3	1	3	2	2	2	3	2	3	3	2.42
												Total	2.25

Mean Score: 3- High, 2- Medium/Moderate, 1-Low

FULLY HUMAN
Fully
Alive