



Gyanmanjari
Innovative University

Syllabus
Gyanmanjari Institute of Management Studies
Semester-2(BBA)

Subject: New Venture Creation and Funding – BBA1IE12305

Type of course: Major (Core)

Prerequisite: Students must have a basic understanding of business concepts and a keen interest in management and entrepreneurship.

Rationale: This course enables students to practically apply entrepreneurial and managerial principles in real-life venture creation. The course aims to prepare students for effective decision-making and strategic thinking required for launching and managing a successful startup.

Teaching and Examination Scheme:

Teaching Scheme			Credits	Examination Marks		Total Marks
CI	T	P		SEE	CCE	
4	0	0	4	100	100	200

Legends: CI-Class Room Instructions; T – Tutorial; P - Practical; C – Credit; SEE - Semester End Evaluation; LWA - Lab Work Assessment; V – Viva voce; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.

Course Content:

Sr. No	Course Content	Hrs.	% Weightage
1	Opportunity Identification & Venture Ideation Theory Topics <ul style="list-style-type: none"> ● Understanding venture opportunities ● TAM–SAM–SOM market estimation ● Blue Ocean Strategy framework ● Porter's Five Forces for opportunity evaluation ● Customer Problem Validation ● Value Proposition Development Practical 1: Opportunity Identification & Screening	05 T 07 P	20



<p>Students will scan problems from daily life/business environments, list opportunities, and evaluate them using criteria such as market potential, urgency, customer pain, and feasibility. They will select one idea for further analysis. PDF submission required.</p> <p>Practical 2: Porter's Five Forces Industry Analysis Students will perform an in-depth Five Forces evaluation of the industry related to their idea. They will analyze competition, substitutes, supply/buyer power, and new entrants to create an attractiveness score. PDF submission required.</p> <p>Practical 3: TAM–SAM–SOM Calculation Students will collect basic market data such as population size, target customer groups, industry demand, and usage rates from sources like government reports, Statista, business articles, and company websites. Using these numbers, they will calculate TAM, SAM, and SOM in Excel or Google Sheets by applying simple formulas and assumptions. The final table and calculations will be exported as a PDF.</p> <p>Practical 4: Blue Ocean Strategy Canvas Creation Students will collect basic competitor data (price, features, reviews) from websites, Google reviews, and online comparison pages. They will score 3–4 competitors in Excel and identify gaps. Using the Eliminate–Reduce–Raise–Create (ERRC) method, they will create a new value curve showing how their idea differs. The final curve will be designed using Excel or Canva and submitted as a PDF.</p> <p>Examination Style:</p>					
Sr. No	Evaluation Methods	SEE	CCE		
1	<p>ALA 1: Customer Problem Validation Students will conduct a short sample survey or interview to validate customer problems related to a given business idea. They must identify key insights and summarize the problem statement. Upload it on the GMIU Web Portal.</p>		10		
2	<p>ALA 2: Slide Task Students will prepare a PPT on the topic given by faculty and Upload it on GMIU Web Portal.</p>		10		
3	<p>QUIZ: Students will attempt a quiz consisting of multiple-choice questions covering core concepts from the unit. The quiz will assess their understanding of key theories, definitions, and applications.</p>	10			
4	<p>WSQ (Watch Summarize question): Students will be asked logical questions from above topics and they need to describe with real examples.</p>	10			



		Total	20	20		
2	Venture Planning & Feasibility Analysis				05 T 07 P	20
	Theory Topics <ul style="list-style-type: none">● Opportunity Feasibility Study● Competitive Positioning Strategies● Value Chain Analysis for New Ventures● Business Risk Assessment & Mitigation Strategies● Unit Economics for Startup Feasibility● Go-to-Market (GTM) Strategy Development					
	Practical 1: Opportunity Feasibility Study <p>Students will collect basic industry data such as demand, competitors, customer needs, operational requirements, and estimated startup costs from online sources like company websites, government reports, and business articles. Using this information, they will evaluate feasibility in all four areas and prepare a structured feasibility report. Final report must be submitted as a PDF.</p>					
	Practical 2: Competitive Positioning Mapping <p>Students will gather competitor information (pricing, features, quality, and service level) from websites, reviews, and comparison portals. They will select two key dimensions (e.g., price vs. quality) and plot competitors and their own idea on a positioning map using Excel or Canva. The map and justification must be submitted as a PDF.</p>					
	Practical 3: Business Risk Assessment & Mitigation Matrix <p>Students will identify different types of risks like market, financial, operational, and technological by using data from industry articles, case studies, and business news. They will rate each risk (low/medium/high), explain the impact, and propose mitigation strategies. The matrix must be prepared in Excel and submitted as a PDF.</p>					
	Examination Style:					
	Sr. No	Evaluation Methods	SEE	CCE		
	1	ALA 3: Go-to-Market Strategy Development <p>Students will collect basic cost data, pricing assumptions, and customer acquisition details from online sources or hypothetical values. They will calculate CAC, LTV, contribution margin, and break-even point using Excel. Based on the numbers, they will draft a GTM plan covering target customers, marketing channels, and launch steps. They will prepare a PDF file and upload it on the GMIU Web Portal.</p>		10		



	2	ALA 4: Local Business Visit Students will visit a nearby startup/business and observe their operations, customer handling, pricing approach, marketing strategies, and major challenges. They will prepare a short report summarizing key learnings, business model insights, and how these learnings can be applied to their own startup idea. They will prepare a PDF file and upload it on the GMIU Web Portal.		10		
	3	Case Study: Students will be asked for any real time problem based solution by the evaluator.	20			
		Total	20	20		
3	Funding of New Ventures Theory Topics <ul style="list-style-type: none"> ● Types of Startup Funding ● Government Schemes (SISFS, MSME Schemes, NIDHI PRAYAS) ● Investor Expectations ● Startup Valuation Basics ● Cap Table Design Practical 1: Funding Type Identification Students will analyze the startup's stage, scalability, capital requirement, business model, and risk level by referring to startup articles, investment blogs, and funding case studies. Based on this evaluation, they will determine whether angel funding, venture capital, crowdfunding, or incubator grants are most appropriate. A justification table must be prepared in Excel and submitted as a PDF. Practical 2: Startup Support Policies in India Students will study major Indian startup support schemes such as SISFS, MSME schemes, and NIDHI PRAYAS using official portals, government notifications, and startup policy documents. They will prepare a detailed chart showing scheme eligibility, benefits, funding limits, and applicability for the selected startup. The chart must be prepared digitally (Excel/Canva) and submitted as a PDF. Practical 3: Investor Pitch Preparation Students will research and identify key investor expectations such as team capability, traction, market size, scalability potential, business model clarity, financial projections, and risk management. Using insights from startup articles, pitch decks, and investor interviews available online, they will create a checklist and then design a clear				05 T 07 P	20



<p>pitch outline addressing each expectation. The final document must be prepared digitally and submitted as a PDF.</p> <p>Practical 4: "Funding Failure Autopsy Report"</p> <p>Students will analyze one real startup that failed primarily due to funding-related issues and prepare a detailed PDF report. The report must cover key points as below:</p> <ul style="list-style-type: none"> ● What went wrong? (burn rate, valuation errors, investor mismatch) ● What investors complained about ● What funding strategies could have saved them ● Lessons for future founders <p>Examination Style:</p>					
Sr. No	Evaluation Methods	SEE	CCE		
1	<p>ALA 5: Funding Strategy Plan:</p> <p>Students will create a PDF outlining a complete funding strategy for their startup, including preferred funding type, target investors, proposed valuation, expected dilution, and fundraising milestones. Upload PDF on the GMIU Web Portal.</p>		10		
2	<p>ALA 6: Analysis Report on Global Startup Funding Trends</p> <p>Students will prepare a written report analyzing global funding trends (angel, VC, crowdfunding, accelerators) and how these trends influence new ventures.</p> <p>Focus Areas:</p> <ul style="list-style-type: none"> ● Changing investor preferences ● Sector-wise funding preferences ● Early-stage vs. late-stage funding ● Expected founder readiness <p>Upload PDF on the GMIU Web Portal.</p>		10		
3	<p>Cap Table & Equity Allocation Challenge:</p> <p>Faculty will provide a problem on which Students will have to design a startup and on which they have to design a complete cap table for funding round, dividing equity between founders, investors. They must justify dilution and ownership percentages.</p>	20			
	Total	20	20		
4	<p>Financial Planning & Startup Economics</p> <p>Theory Topics</p> <ul style="list-style-type: none"> ● Cost Structure & Revenue Streams ● Break-even Analysis 			05 T 07 P	20



- Cash flow Planning
- Forecasting Sales & Expenses
- Creating a Financial Projection Sheet (1-year & 3-year)

Practical 1: Revenue Streams Identification

Students will analyze the business model of their chosen startup and research market practices, competitor offerings, and industry trends to identify every potential source of revenue. They will classify each stream as recurring or one-time and evaluate which streams are likely to contribute most to long-term financial growth. A structured revenue streams table must be prepared in Excel and submitted as a PDF.

Practical 2: Cost Structure Breakdown

Students will analyze the business model of the chosen venture and identify all types of costs using information such as market pricing, industry benchmarks, and real expense references. They will categorize each cost into fixed, variable, direct, and indirect components and prepare a structured cost breakdown table in Excel. The completed cost structure table must be exported as a PDF and submitted.

Practical 3: Multi-Method Break-even Analysis

Students will analyze a hypothetical product or service and determine its break-even point by applying three approaches: the Contribution Margin Method, the Equation Method, and the Graphical Method. Using realistic assumptions for cost and pricing, they will compute BEP values and prepare a break-even graph in Excel. Students must also comment on the margin of safety based on their calculations. The completed analysis must be exported as a PDF and submitted.

Examination Style:

Sr. No	Evaluation Methods	SEE	CCE
1	ALA 7: Cash Flow Planning Students will visit a company and list all expected cash inflows and outflows, identify cash gaps, and highlight months with surplus/deficit and Upload it as PDF on GMIU Web Portal		10
2	Assignment 1: Financial Stress-Test Case Analysis Students will analyze a hypothetical startup facing rising costs and stagnant revenue. They must prepare a detailed write-up explaining which financial adjustments (cost cutting, revenue redesign, pricing changes, cash gap management) can bring the startup back to sustainability. Upload it as PDF on GMIU Web Portal		10
3	3-Year Financial Projection:	20	



	Students will be provided a company by faculty. They have to collect 5 years of data and forecast revenue, gross margin, EBITDA, and net profit for the next 3 years based on realistic assumptions. The projection must be submitted as a PDF.				
	Total	20	20		
5	<p>Scaling, Financial Planning & Exit Routes</p> <p>Theory Topics</p> <ul style="list-style-type: none"> ● Startup Scaling Strategies ● Unit Economics (CAC, LTV, CM, BEP) ● Cash Flow & Working Capital ● Exit Strategies: IPO, Acquisition, Merger, ESOP Buyback ● Common Startup Failures & Learning <p>Practical 1: Scaling Strategy Road map Creation Students will analyze real startups and determine whether to scale through market expansion, product line extension, or channel growth. PDF submission required.</p> <p>Practical 2: Exit Route Mapping Simulation Students will evaluate the startup's size, industry sector, funding history, profitability, and long-term scalability by referring to business reports, startup articles, and case studies. Based on this analysis, they will compare IPO, Acquisition, Merger, and ESOP Buyback to determine which exit option is most feasible. A structured comparison table must be prepared in Excel and submitted as a PDF.</p> <p>Practical 3: "Failure Reconstruction" Case Rebuild Students will select a failed Indian or global startup and analyze its major decisions by referring to startup articles, failure case studies, business reports, and founder interviews available online. They will reconstruct a chronological timeline highlighting critical mistakes such as burn rate issues, pricing errors, scaling missteps, or cash flow mismanagement. Students must identify five major turning points and suggest corrective actions that could have prevented the failure. The final analysis must be prepared digitally and submitted as a PDF.</p>			05 T 07 P	20



Examination Style:			
Sr. No	Evaluation Methods	SEE	CCE
1	Assignment 2: Scaling Readiness Assessment Report Students will evaluate whether a startup is ready to scale using 5 key parameters: <ul style="list-style-type: none"> • Product-market fit • Unit economics stability • Operational capacity • Cash runway • Team readiness They must provide a YES/NO conclusion with strong justification. Upload PDF on the GMIU Web Portal.		10
2	Assignment 3: Cash Flow Crisis Management Note Students will write a brief advisory document for a startup experiencing monthly negative cash flow. They must recommend solutions such as renegotiating payables, credit terms, inventory changes, or revenue acceleration. Upload PDF on the GMIU Web Portal.		10
3	Startup Financial & Strategic Assessment: Students will be given a hypothetical startup scenario and must prepare a brief assessment covering scaling strategy, unit economics, cash flow considerations, exit options, and failure risks. They will analyze the given data and present a structured evaluation with practical recommendations.	20	
	Total	20	20

Suggested Specification table:

Distribution of Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage %	10%	10%	20%	20%	20%	20%

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.



Course Outcome:

After learning the course, the students should be able to:	
CO1	Understand venture opportunity identification concepts and apply market estimation frameworks to evaluate the feasibility of new business ideas.
CO2	Analyze venture planning elements including competitive positioning, value chain, risk assessment, and GTM strategies to improve decision-making for new ventures.
CO3	Examine various startup funding options, government schemes, valuation basics, and cap table structures for effective financial planning and fundraising readiness.
CO4	Apply financial planning tools such as cost structure analysis, break-even calculation, cash flow planning, and multi-year projection techniques to assess startup viability.
CO 5	Integrate scaling strategies, unit economics, exit routes, and learnings from startup failures to enhance strategic managerial effectiveness in entrepreneurial environments.

Instructional Method:

The course delivery method will depend upon the requirement of content and needs of students. The teacher, in addition to conventional teaching methods by black board, may also use any tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory.

The internal evaluation will be done on the basis of the Active Learning Assignment.

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in the laboratory.

Reference Books:

- [1] Barringer, B. R., & Ireland, R. D. (2023). Entrepreneurship: Successfully launching new ventures (7th ed.). Pearson Education.
- [2] Ries, E. (2011). The Lean Startup. Crown Business.
- [3] Blank, S., & Dorf, B. (2012). The Startup Owner's Manual. K&S Ranch Publishing.
- [4] Feld, B., & Mendelson, J. (2016). Venture Deals: Be Smarter Than Your Lawyer and Venture Capitalist (4th ed.). Wiley.
- [5] Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2017). Entrepreneurship (10th ed.). McGraw Hill Education.
- [6] McKinsey & Company Inc. (2010). Valuation: Measuring and Managing the Value of Companies (5th ed.). Wiley.



Suggested Assessment Guidelines:

SEE	Topic	Criteria	Marks	Description
1	Quiz	Concept Understanding	5	Demonstrates accurate understanding of key terms, frameworks, and theories through correct answers in the quiz.
		Application & Reasoning	5	Applies concepts logically in scenario-based or short-answer questions, showing clear reasoning and practical understanding.
1	Watch Summarize Question	Summary & Understanding	5	Summarizes logically, showing clear understanding of the question/topic with correct explanation.
		Real Example Application	5	Provides relevant, practical real-life examples supporting their answer effectively.
2	Case Study	Problem Analysis & Understanding	10	Clearly identifies and explains the problem, showing logical understanding of the situation.
		Solution & Practical Application	10	Provides feasible, relevant, and practical solutions with clear justification.
3	Cap Table and Equity allocation challenge	Cap Table Accuracy	10	Creates a correct cap table showing pre- and post-investment equity distribution.
		Dilution Explanation	10	Clearly explains reasoning behind investor share, founder dilution, and ESOP allocation.
4	3 Year Financial Projection	Accuracy of 3-Year Projection	10	Students have to prepare a clear and correctly structured 3-year projection covering revenue, gross margin, EBITDA, and net profit with reasonable assumptions.



		Analysis & Presentation	10	Students have to explain the basis of their assumptions and provide logical reasoning for growth rates and financial outcomes.
5	Startup Financial plan Strategic Assessment	Analysis of Unit Economics & Cash Flow	10	Students have to accurately evaluate CAC, LTV, CM, BEP, and working capital insights based on the given scenario, showing correct calculations and clear interpretation.
		Strategic Insight on Scaling & Exit Options	10	Student explains a suitable scaling strategy, identifies the best-fit exit route (IPO/Acquisition/Merger/ESOP Buyback), and highlights potential failure risks with practical recommendations.

