

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & Science

Autonomous

Siddhartha Nagar, Vijayawada – 520010.

Re-accredited at 'A+' by the NAAC

23COSDL101: Entrepreneurship Development

Offered to: B.Com (CA) Semester: I 30 Hours Credits: 2

Learning Outcomes:

After successful completion of the course the student will be able to;

- ➤ Understand the concept of Entrepreneurship, its applications and scope.
- ➤ Know various types of financial institutions that help the business at Central, State and Local Level
- > Understand Central and State Government policies, Aware of various tax incentives, concessions
- > Applies the knowledge for generating a broad idea for a starting an enterprise/start up
- > Understand the content for preparing a Project Report for a start-up an differentiate between financial, technical analysis and business feasibility.

Unit-I: Entrepreneurship: Definition and Concept of entrepreneurship - Entrepreneur Characteristics-Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start-ups.

Unit-II: Idea Generation and Project Formulation: Ideas in Entrepreneurships – Sources of New ideas - Techniques for Generating Ideas - Preparation of Project Report - Contents; Guidelines for Report preparation – Project Appraisal Techniques – Economic Analysis-Financial Analysis-Market Analysis.

Unit-III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI,— State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

Text Books:

Entrepreneurship Development: Himalaya Publishing House, Authors: Dr K Venkat Nagaraj, Lt. Dr. G Ranganatham Sri Lakshmi Yarlagadda

Reference Books:

1. Entrepreneurship: Kalyani Publications

Suggested Co-Curricular Activities (As far as possible)

- 1. Group Discussion
- 2. Debate
- 3. Seminar
- 4. Visit to an SSI and preparing of an outline Report
- 5. Invited Lecture by a Bank Employee on the Bank Support to a Start Up.



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Semester: I 30 Hours Credits: 2

Duration: 2Hrs. Model Paper Max Marks: 35 M

Section - A

Answer any THREE of the following

 $3 \times 5 = 15M$

- 1. Differences between Entrepreneur and Entrepreneurship.
- 2. Explain any 5 important sources of new ideas.
- 3. Explain the Financial Analysis.
- 4. Explain about the Tax Concessions.
- 5. Write a short note on DICs.

Section - B

Answer any TWO of the following

 $2 \times 10 = 20 M$

- 6. Define entrepreneur. Explain the role of Entrepreneurship in Economic Development.
- 7. Explain the general aspects which are to be covered in the project report.
- **8.** Discuss the functions of NABARD.