

OBJECTIVES:

1. To recognize and seize diverse opportunities for financial gain.
2. To empower the students to create employment opportunities by enabling them to start small & medium enterprise.

UNIT- I: Introduction: Meaning – definition – characteristics – functions] of entrepreneur – incorporation of business – various forms of business organization (definitions) – role of entrepreneurship in economic development – start ups.

UNIT-II: Idea Generation and Opportunity Recognition: Ideas in Entrepreneurships – sources of new ideas – Techniques for generating ideas – opportunity Recognition – steps in tapping opportunities.

UNIT-III: Project formulation and Appraisal : Introduction - project report – significance of project report – Project Appraisal – project appraisal techniques– technical analysis – economic analysis – financial analysis – environment analysis – market analysis.

UNIT – IV: Institutions Supporting Small Business Enterprises – Central level Institutions; NABARD – SIDBI – NIC – NSIC – SIDO – state level Institutions – DICs – SFC – SSIDC.

UNIT – V: Government Policy and Taxation Benefits: Introduction – need for tax – benefits to SSIs – tax concessions – non tax concessions – trade centres, liberalized credit, cash incentives, tax holiday, rehabilitation.

REFERENCES:

1. Entrepreneurship development-small business enterprises – Poornima M.CH Pearson.
2. Entrepreneurship – BEVL Naidu, K.V. Nagraj, G.Ranganathan Himalaya Publications.