



**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 and 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.

