

**B. Com (Hons.) (Accounting and Taxation)**  
**SKILL ENHANCEMENT COURSE (SEC)**  
**SEMESTER-VI**  
**(BCB33605T): ENTREPRENEURSHIP DEVELOPMENT**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 40%**

**Objectives:**

**Credits: 4**

The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

**Course Outcomes:**

CO 1:	To understand concept of entrepreneurship, its theories entrepreneurial mind-set and Innovation.
CO 2:	Analyse the entrepreneurial process for establishing a new venture.
CO 3:	To evaluate the entrepreneurial environment and analyse the role of women entrepreneurs
CO 4:	To analyze the role of MSMEs in the National Economy

**SECTION A**

**Block I: Basics of Entrepreneurship and Innovation-** Concept, Theories, Characteristics, Entrepreneurial mindset. Innovation- meaning, features, and need. Latest innovations in manufacturing and service sectors. Social and commercial entrepreneurship.

Generation of business ideas; Opportunity sensing and identification; Test of feasibility of business ideas; Developing a business proposal, contents of a business plan/project report; Project appraisal by external agencies. Business Planning.

**Block II: Entrepreneurial Development Programmes**

Entrepreneurial Development Programmes: their Relevance and Achievement, Role of Government in Organizing EDPs. Women Entrepreneurship: Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship.

**SECTION B**

**Block III: Medium Small and Micro Enterprises (MSMEs) and Start -Ups:**

Medium Small and Micro Enterprises (MSMEs) and Start -Ups: Definition, Registration process and its procedure, Benefits of registration. MSMEs--- Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need. Product Planning and Management; Marketing Management; Growth and Diversification Strategies. Logistics management—meaning, features, and its role in business enterprises.

## **Block IV: Role of MSMEs in the National Economy and role of e-commerce and m-commerce in promoting small business**

Role of MSMEs in the National Economy Role of ecommerce and m-commerce in promoting small business. Small Business and Modern Technology. Tax Considerations/tax benefits to MSMEs; MSME'S Exemptions.

### **Suggested readings:**

1. Desai, Vasant (2003). *Small-Scale Industries and Entrepreneurship*. Himalaya Publishing House, Delhi.
2. Desai, V. (2008). *Small Scale Industries and Entrepreneurship: In the Twenty-first Century: Spirit of Enterprise*. Himalaya publishing house.
3. Kaulgud, Aruna (2003). *Entrepreneurship Management*. Vikas Publishing House, Delhi.
4. Chandra, Ravi (2003). *Entrepreneurial Success: A Psychological Study*. Sterling Publication Pvt. Ltd., New Delhi.
5. Balaraju, Theduri (2004). *Entrepreneurship Development: An Analytical Study*. Akansha Publishing House, Uttam Nagar, New Delhi

### **INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

### **INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.