

**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.