



RAJAH SERFOJI GOVT. COLLEGE  
(Autonomous, NAAC 'A' Grade & DST-FIST College)  
(Affiliated to Bharathidasan University, Tiruchirappalli)  
Thanjavur – 613 005, Tamil Nadu, India.

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**BOARD OF STUDIES IN COMMERCE**  
**MINUTES OF THE MEETING HELD ON 05<sup>th</sup> January 2021**

The meeting of the Board of Studies in Commerce, for the Academic Year 2020-21, was held on 5<sup>th</sup> January 2021 at 2:00 pm at Department of Commerce, Rajah Serfoji Government College, Thanjavur-5.

The following members attended the meeting:

1	<b>Dr. V.PUGAZHENTHI</b>	Chairperson	Head Department of Commerce
2	<b>Dr.A.SELVENDRAN</b>	Subject Expert & University Nominee	Associate Professor in Commerce Govt Arts College, Trichy-22
3	<b>Dr.A.FRANCIS VIJAYAKUMAR</b>	Subject Expert Academic Council Nominee	Assistant Professor in Commerce St.Joseph's College (Autonomous) Trichirappalli
4	<b>Mr.RAJAMAHESWARN</b>	Career Guiding Alumni Member/	Chartered Accountant Ganapathi Nagar, Thanjavur
5	<b>Mr.SATYANARAYANA</b>	Alumni Member / Industrialist	Trinity Academy Job providers Thanjavur
6	<b>Dr.R.P.RAMESH</b>	Faculty Member	Assistant Professor, Dept of Commerce
7	<b>Dr.R.KATHAIAN</b>	Faculty Member	Assistant Professor, Dept of Commerce
8	<b>Dr.V.BUVANESWARAN</b>	Faculty Member	Assistant Professor, Dept of Commerce
9	<b>Dr. R.RAJASEKARAN</b>	Faculty Member	Assistant Professor, Dept of Commerce
10	<b>Dr.R.SAMINATHAN,</b>	Faculty Member	Assistant Professor, Dept of Commerce
11	<b>Dr.C.PALANICHAMY</b>	Faculty Member	Assistant Professor, Dept of Commerce
12	<b>Dr.A.GOVINDARAJAN</b>	Faculty Member	Assistant Professor, Dept of Commerce
13	<b>Dr. R.DHARMALINGAM</b>	Faculty Member	Assistant Professor, Dept of Commerce

**Dr.V.PUGAZHENTHI**, Chairperson, BoS and Head, Department of Commerce, Rajah Serfoji Government College, called the meeting to order and the following business was transacted.

- 1) Discussions for the new additions in the existing curriculum for B.Com, M.Com and M.Phil. Programmes, were made in the context of local needs and recent developments.

**RESOLUTION** [No.: BOS/COM/2020-21/1] Unanimously resolved to approve the changes made which will be implemented from the present academic year itself.

- 2) Discussions for the revision of the course outline of B.Com./ M.Com. Programmes incorporating the Extra Credit Courses for Advanced Learners. The Extra Credit Courses are presently in vogue for Post Graduate Programmes only and now it is extended to UG Programmes also, from the Academic year 2020-21, as resolved (Resolution No. 3) at the college council meeting held on 12.02.2020. Due ratification for the same shall be obtained from the forthcoming Academic Council in this regard. These courses are introduced to improve the knowledge base of the students in their own Discipline. These are self study courses and are optional. For UG, two Courses with extra credit and for PG, two courses with extra credit are included. There should be no standing arrears for opting Extra Credit Courses and similarly, Students are not permitted to write the course as arrear, if he / she fails in the courses with extra credit. In the 5<sup>th</sup> & 6<sup>th</sup> semesters of the UG Programmes and 3<sup>rd</sup> & 4<sup>th</sup> Semesters of the PG Programmes, these extra credit courses are to be offered. One of the Discipline Specific Major electives of the particular semester (5<sup>th</sup> & 6<sup>th</sup> semesters of the UG and 3<sup>rd</sup> & 4<sup>th</sup> Semesters of the PG), which are not opted by the candidate for the regular Study may be taken by them as extra credit course. Each Extra Credit Course will carry 4 credits each.

**RESOLUTION** [No.: BOS/COM/2020-21/2] Unanimously resolved to give ratification for the extension of the Extra Credit Courses for Advanced Learners which will be implemented from the present academic year itself. As it is a Part-IV self study course there will not be any internal assessment and external marks alone will be awarded. External assessment may be based on the MCQ type from the next academic year onwards. Though the already approved Major Elective Course is taken as an Extra Credit Course choice, it is suggested to float two specific Extra Credit Courses from the next Academic Year onwards.

- 3) Discussions were made exhaustively on the feedback reports of the Students regarding the Curriculum and the need for more Practical papers/ internship is understood.

**RESOLUTION** [No.: BOS/COM/2020-21/3] Unanimously resolved to introduce more Number of Practical papers in the curriculum which will be implemented from the Academic Year 2021-22 onwards and the proposals for the same need to be placed in the forthcoming Board of Studies.

- 4) Discussions were made about the Extra Credit accumulation and Credit transfer benefits for the B.Com. Students if they pursue Professional Course from Insurance Institute of India (III),

**RESOLUTION** [No.: BOS/COM/2020-21/4] Resolved to give approval for the introduction of three more major electives to the B.Com Programme (Discipline Specific Elective Course) namely,

- Principles of Insurance
- Practice of Life Insurance
- Regulations of Insurance Business

These Courses will be implemented from the Academic Year 2021-22 onwards and the contents of these electives are now unanimously approved and the attempt of offering Credit transfer benefits for the B.Com. students is appreciated.

- 5) Deliberations were made profoundly on the Credit Accumulation and Transfer through Swayam platform. According to the guidelines of UGC, the students are encouraged to avail this option of enriching their knowledge base by enrolling themselves in the Massive Open Online Courses (MOOC) in any subject of their choice provided by various portals such as SWAYAM, NPTEL etc. initiated by MHRD. This can be availed by all the students of all the semesters and there is no minimum eligibility to take up this course by UG/PG students during their period of study (3 Years/2 Years).

**RESOLUTION** [No.: BOS/COM/2020-21/5] unanimously resolved to suggest the extra credit accumulation option through Swayam platform and to ensure the entry for the same in the Consolidated Marksheet.

- 6) Detailed discussions were held on the Programmes proposed for financial assistance. Exploring the possibilities of employability ensuring Certificate Programmes in the field of commerce two Certificate Programmes namely 1. Certificate Course on Stock Market Trading and 2. Certificate Course on GST Practices will be introduced.

**RESOLUTION** [No.: BOS/COM/2020-21/6] unanimously resolved to give approval to start

1. Certificate Programme on Stock Market Trading
2. Certificate Programme on GST Practices.

And the contents of the Programmes are also given due approval. Further resolved to suggest the Academic Council to do the needful to start and continue these courses even if the RUSA finance is not available or ceases.

- 7) Discussions were made to suggest the Eligibility for the panel of examiners for April 2021.

**RESOLUTION** [No.: BOS/COM/2020-21/7] Unanimously resolved to suggest the examiners for April 2021 examinations in such a way that there should be a minimum of **FIVE** years of service for UG Valuation and **TEN** years of Service for PG Valuation.

The meeting ended with vote of thanks, particularly to the External Members of the Board, recollecting their valuable inputs in their tenure.

**Chairman:**

**1 Dr. V.PUGAZHENTHI**  
Head Department of Commerce

**Members of the Board:**

**2. Dr.A.SELVENDRAN**- Subject Expert & University Nominee  
Associate Professor in Commerce  
Govt Arts College  
Trichy-22

**3. Dr.A.FRANCIS VIJAYAKUMAR**- Subject Expert  
Assistant Professor in Commerce  
St.Joseph's College (Autonomous)  
Trichirappalli

**4. Mr. T.S.RAJAMAHESWARAN C.A.**- Alumni Member /  
Chartered Accountant Job provider  
Ganapathi Nagar  
Thanjavur

**5. Mr.SATHYANARAYANA**- Alumni Member / Industrialist  
Trinity Academy Job provider  
Thanjavur

**6. Dr.R.P.RAMESH**  
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AU-Assistant Professor of Commerce

**12. Dr.A.GOVINDARAJAN,**  
AU-Assistant Professor of Commerce

**13. Dr. R.DHARMALINGAM**  
AU-Assistant Professor of Commerce

*Dr. V. Pugazhenth*  
5/1/2021

*Dr. A. Selvendran*  
05/01/2021

*A. Francis Vijayakumar*  
05-01-2021

*T.S. Rajamaheswaran C.A.*  
05/01/2021

*Sathy Narayana*

*R.P. Ramesh*  
5/1/2021

*R. Kathaian*  
5/1/21

*V. Buvaneshwaran*  
5/1/21

*R. Rajasekaran*  
5/1/2021

*R. Saminathan*  
05/01/2021

*C. Palanichamy*  
5/1/2021

*A. Govindarajan*  
5/1/21

*R. Dharmalingam*  
5/1/21

**RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)- THANJAVUR -05**

Sl.No.	Syllabus (2018-19 Onwards)	Revision has been carried out in the Syllabus (05.01.2021)
1	<p><b>MANAGERIAL ECONOMICS (UNIT -1)</b> Page No.45</p> <p><b>Unit – I</b> Managerial Economics- Meaning - importance - Law Of Diminishing Marginal Utility – Concept Of Consumer Surplus – Indifference Curve Analysis.</p>	<p><b>MANAGERIAL ECONOMICS (UNIT - 1)</b> <b>Page no:50 (UNIT -1)</b> Managerial Economics- Meaning-<b>Nature-Features And Scope-Importance- Role And Responsibility Of Managerial Economist-Demand Analysis-</b> Law Of Diminishing Marginal Utility – Concept Of Consumer Surplus – Indifference Curve Analysis.</p>
2	<p><b>FINANCIAL MANAGEMENT</b> page no .48</p> <p><b>Unit -I</b> An overview of financial management– Time value of Money – Risk and Return – Valuation of securities</p> <p><b>Unit – II</b> Cost of Capital – Sources of Long term on Finance – Primary Markets in India – Stock Market –Financial Institutions</p> <p><b>Unit – III</b> Capital Structure: Theories – Determinants Leverage – Operating, Financial and Composite Leverage - Financial Forecasting-</p> <p><b>Unit – IV</b> Capital Budgeting – Various methods – Dividend Policy and Share Valuation</p> <p><b>Unit – V</b> Working capital Requirements - Cash Management – Receivables Management – Inventory Management – Financing Current Assets</p>	<p><b>FINANCIAL MANAGEMENT (UNIT-I)</b> page no.53</p> <p><b>Unit – I</b> <b>Introduction to Business Finance, Meaning and Definition of Financial Management, Objectives of Financial Management- (Profit Maximization and Wealth Maximization), Modern Approach to Financial Management- (Investment Decision, Financing Decision, Dividend Policy Decision), Finance and its relation with other disciplines, Functions of Finance Manager– Time value of Money – Risk and Return –Valuation of securities</b></p> <p><b>Unit – II</b> Cost of Capital – <b>Concept and measurement of Cost of Capital (measurement of Specific Cost and WACC), - Sources of Long term on Finance – Primary Markets in India – Stock Market –Financial Institutions</b></p> <p><b>Unit – III</b> Capital Structure: <b>Meaning and Factors affecting Capital Structure, Different sources of finance. Trading on Equity, Concept of Leverages and its types. Leverage – Operating, Financial and Composite Leverage - Financial Forecasting</b></p> <p><b>Unit – IV</b> Capital Budgeting –<b>Capital Budgeting: Meaning, Definition of Capital Budgeting, Time value of money. Tools of evaluation of the project based on traditional techniques and modern techniques - ARR, Payback Period, Discounted Payback Period, NPV, PI &amp; IRR (Various methods – Dividend Policy and Share Valuation</b></p>

		<p><b>Unit – V</b>  Working capital Requirements Working Capital Management: Meaning of Working Capital, its components &amp; types, Operating Cycle, Factors affecting working capital, Estimation of working capital requirement. (Total Cost Method &amp; Cash Cost Method)- Cash Management – Receivables Management – Inventory Management – Financing Current Assets</p>
3	<p><b>BUSINESS INFORMATICS</b>  <b>UNIT :I</b>  <b>Page no:49</b>  <b>INTRODUCTION TO COMPUTERS</b>  Introduction – Characteristics – Classification – Uses – Types of programming languages- Types of memory-I/D Devices - Generation of modern computer.</p>	<p><b>BUSINESS INFORMATICS</b>  <b>UNIT :I</b>  <b>Page no:54</b>  <b>INTRODUCTION TO COMPUTERS</b>  Introduction - <b>Importance</b> – Characteristics – Classification – Uses - Components of a computer - Generation of modern computer.</p>
4	<p><b>QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS</b>  <b>UNIT – I</b>  <b>Page no:53</b>  Correlation concepts – Methods – Scatter Diagram, Karl Pearson’s Correlation, Spearman’s Rank Correlation – Partial Correlation – Multiple Correlation – Regressions Analysis.</p> <p><b>Unit – III</b>  Probability – Events - Sets – Addition and Multiplication rules – Binomial Poisson, Normal , Distribution - Chi-square Test, t test, F test - Test of Hypothesis.</p>	<p><b>QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS</b>  <b>UNIT – I</b>  <b>Page no:58</b>  Nature and Scope of Statistical Methods in Commerce – Descriptive Statistics – Measures of Central Tendencies – Mean Median, Mode, Geometric Mean, and Harmonic Mean. Measures of Dispersion – Range, Quartile Deviations, Mean Deviations, Standard Deviations, <b>Skewness and Kurtosis (Simple Problems)</b></p> <p><b>Unit – III</b>  Probability – Events, Sets – Addition and Multiplication rules – Binomial Poisson, Normal , Chi-square, t, F concept and properties only (Without Proof)- Test of Hypothesis, <b>Concerning Means, Proportions difference between means (Simple Problems).</b></p>

5	<p><b>BUSINESS TAXATION</b>  <b>UNIT –V</b>                  Page no:55                  Procedures related to levy-registration-procedures-compulsory registration-deemed registration-casual taxable person and non-resident taxable person-exempted goods and services-input tax credit-eligibility and conditions-transfer of credit.</p>	<p><b>BUSINESS TAXATION</b>  <b>UNIT –V</b>                  Page no:60                  Procedures related to levy-registration-procedures-compulsory registration-deemed registration-casual taxable person and non-resident taxable person-exempted goods and services-input tax credit-eligibility and conditions-transfer of credit-<b>GST vs the Current Indirect Tax Structure.</b></p>
6	<p><b>STRATEGIC HUMAN RESOURCE MANAGEMENT</b>  <b>UNIT :II</b>  <b>Page no:59</b>                  Employment: Job Analysis, Job Design, Human Resource Planning – Factors – Techniques. Recruitment – Factors – Sources – Types. Selection- Process – Tools – Orientation And Placement.</p>	<p><b>STRATEGIC HUMAN RESOURCE MANAGEMENT</b>  <b>UNIT :II</b>  <b>Page no:64</b>                  Job Analysis , Job Design, Human Resource Planning – Factors Affecting HRP, Techniques HRP, Recruitment – Factors Affecting– Sources – <b>E Recruitment</b>, Selection Of Process – Tools For Selection– <b>Orientation And Placement. Succession Planning – Replacement Vs. Succession – Traditional Vs., Future Steps In The Process, Re Recruitment)</b></p>
7.	<p><b>ADVANCED CORPORATE ACCOUNTING</b>  <b>UNIT-1</b>  <b>page: 61</b>                  Amalgamation, Absorption, External Reconstruction of companies and alternation of share capital  <b>unit-II</b>                  Valuation of goodwill – accounting standards 1 to 5 – liquidation, statement of affairs – financial statement of account.  <b>Unit-III</b>                  Holding company accounts-capital profit and revenue profit- minority interest- cost of control- preparation of consolidated balance sheet- bank company – NPA- rebate on bills discounted.  <b>Unit-IV</b>                  Bank company- preparation of final account (new format) - insurance company  <b>Unit-V</b>                  Human resource accounting – definition, objectives, valuation methods – advantages? – inflation accounting – social accounts-objectives- methods of accounting.</p>	<p><b>ADVANCED CORPORATEACCOUNTING</b>  <b>Unit – I</b>  <b>Page:66</b>  <b>Valuation of Goodwill: Need – Factors Affecting the Valuation - Methods – Average Profit, Super Profit, Annuity ad Capitalization Methods, Valuation of Shares: Need – Factors Affecting the Valuation – Methods of Valuation of Shares, Liquidation: Statement of Affairs and Deficiency or Surplus Accounts – Liquidator’s Final Statement of Account.</b>  <b>Unit – II</b>  <b>Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – AS14 - Alteration of Share Capital - Reduction of Share Capital.</b>  <b>Unit – III</b>  <b>Accounts of Holding Companies: Minority Interest – Cost of Control – Elimination of Common Transactions –</b></p>

		<p>Unrealized Profits – Revaluation of Assets and Liabilities - Consolidated Balance Sheet.</p> <p><b>Unit – IV</b></p> <p><b>Bank Accounts:</b> Non-performing Assets (NPA) - Rebate on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet (New Format), Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Format), General Insurance – Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Format).</p> <p><b>Unit – V</b></p> <p><b>Inflation Accounting:</b> Limitation of Historical Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method, Human Resource Accounting: Meaning – Objectives - Valuation of Human Resources – Cost Based Methods of Human Resource Valuation – Value Based Methods of Human Resource Valuation - Social</p> <p>Responsibility Accounting: Meaning – Objectives – Approaches and Methods to Social Responsibility Accounting and Reporting</p>
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	<p><b>RESEARCH METHODOLOGY</b>  <b>UNIT-I</b>  <b>Page-62</b>  Unit - 1  Foundation of Research - Definition – Meaning, objectives - Characteristics - Types of Research  Unit - 2  Identification and formulation of research problem- research question- hypothesis- quality of hypothesis- null hypothesis and alternative hypothesis- steps and procedure of hypothesis.  Unit – 3  Research design – concepts and importance in research – feature of good research design- exploratory research design- concept, types, and uses, descriptive research -concept, type and uses.  Unit – 4  Sampling - Meaning - Characteristics - Methods – sampling error –sampling size-data collection - Data collection - Primary sources and Secondary sources- preparation questionnaire – difference between questionnaire and schedule  Unit - 5  Report writing – essential- structure / layout- Types - Contents of reports - Steps in drafting reports.</p>	<p><b>RESEARCH METHODOLOGY</b>  <b>UNIT-I</b>  <b>Page-67</b>  Unit - 1  Foundation of Research - Definition – Meaning, objectives - Characteristics - Types of Research – <b>steps in research process</b>  Unit - 2  <b>Selection and Formulation of research problem - review of literature – hypothesis – quality of good hypothesis – type of hypothesis –steps and procedure of testing of hypothesis.</b>  Unit – 3  Research design- concepts and importance in research- features of good research design – <b>types of research design</b>  Unit – 4  Sampling - Meaning - Characteristics - Methods – sampling error –sampling size-data collection - Data collection - Primary sources and Secondary sources- preparation questionnaire – difference between questionnaire and schedule.  Unit - 5  <b>processing and analysis of data-checking –editing-coding and tabulating-interpretation of data-</b> report writing – essentials- layout- types- contents of report- steps in drafting reports.</p>
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<p>9</p>	<p><b>EXECUTIVESELF DEVELOPMENT</b>  <b>UNIT-2</b>  <b>PAGE-63</b></p> <p><b>Unit I</b>  Self-Discovery Self - meaning - types - Johari window - self-knowledge - self acceptance –self-appreciation - self-esteem - Personality - difference between self and personality – factors affecting personality – types of personality.</p> <p><b>Unit II</b>  Complexes - meaning -nature -types- interpersonal relationship–transactional analysis–life positions - developing positive attitudes - sources – formation.</p> <p><b>Unit III</b>  Stress-meaning-causes-types- copingwithstress-counseling-meaning- assumptions-goals-process-skills required by the counselor- approaches to counseling.</p> <p><b>Unit IV</b>  Communication-meaning -features -kinds - body language-interview skills–group discussion - group dynamics-team work.</p> <p><b>Unit V</b>  Time management - reading skills - listening skills - taking notes - art of public speaking -writing skills - emotional intelligence.</p>	<p><b>EXECUTIVESELF DEVELOPMENT</b>  <b>Unit-2</b>  <b>Page: 68</b></p> <p><b>Unit I</b>  Self-Discovery Self - meaning - types - Johari window - self-knowledge - self acceptance –self-appreciation - self-esteem - Personality - difference between self and personality – factors affecting personality – types of personality.</p> <p><b>Unit II</b>  Complexes - meaning -nature -types- interpersonal relationship–transactional analysis–life positions - developing positive attitudes - sources - formation - <b>types attitudes and their results Thinking - Mental Imagery, Problem Solving, Decision Making. Concept Formation, Language development.</b></p> <p><b>Unit III</b>  Stress-meaning-causes-types- copingwithstress-counseling-meaning- assumptions-goals-process-skills required by the counselor- approaches to counseling.</p> <p><b>Unit IV</b>  Communication-meaning -features - kinds -body language-interview skills–group discussion - group dynamics-team work.</p> <p><b>Unit V</b>  Time management - reading skills - listening skills - taking notes - art of public speaking -writing skills - emotional intelligence.</p>
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<p>10</p>	<p><b>ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT</b></p> <p><b>PAGE; 68</b></p> <p><b>UNIT I: ENTREPRENEURSHIP</b></p> <p>Entrepreneur and entrepreneurship concept – distinction between entrepreneur and manager- entrepreneurial competency-factors- types (including women and rural)</p> <p><b>UNIT-II: SMALL BUSINESS ENTERPRISE</b></p> <p>Small Business framework – concept and definition- nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship</p> <p><b>UNIT III: ESTABLISHING A SMALL ENTERPRISE</b></p> <p>Establishing a small enterprise – learning the important steps for starting a business – project identificationandselectingtheproduct– generationandscreeningtheprojectideas– marketanalysisistechanical analysis, financial analysis (up to cost of production) Project formulation – assessment of projectfeasibility– preparationofprojectreportm- dealingwithbasicstartupproblems.</p> <p><b>UNIT IV: GROWTH STRATEGY</b></p> <p>Growth strategy for small business – need for growth – types of growth strategy – expansion-Diversification- sub contracting.</p> <p><b>UNITV:INSTITUTIONALSUPPORT</b></p> <p>SourcesOfFinance– FinancialSupporttosmallBusiness- Variousincentivesandsubsidies– Central and State Government Schemes – Case study of</p>	<p><b>ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT</b></p> <p><b>PAGE; 73</b></p> <p><b>UNIT I: ENTREPRENEURSHIP</b></p> <p>Concept of Entrepreneur. Entrepreneur, Entrepreneurship and Manager. Difference between Entrepreneur and Entrepreneur, Entrepreneur and Entrepreneurship. Attributes and Characteristics of successful entrepreneurs. Functions of an Entrepreneur, Classification of Entrepreneurs. Role of Entrepreneur in Indian Economy, developing entrepreneurial culture, Factors influencing Entrepreneurship Growth.</p> <p><b>UNIT-II: SMALL BUSINESS ENTERPRISE</b></p> <p>Small Business framework – concept and definition- nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship</p> <p><b>UNIT III: ESTABLISHING A SMALL ENTERPRISE</b></p> <p>Establishing a small enterprise – learning the important steps for starting a business – project identificationandselectingtheproduct– generationandscreeningtheprojectideas– marketanalysisistechanical analysis, financial analysis (up to cost of production) Project formulation – assessment of projectfeasibility– preparationofprojectreportm- dealingwithbasicstartupproblems. <b>Impact of Small Business on Covit 19.</b></p> <p><b>UNIT IV: GROWTH STRATEGY</b></p> <p>Growth strategy for small business – need for growth – types of growth strategy – expansion</p>
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	great Entrepreneurs	<p>-Diversification- sub contracting.</p> <p><b>UNIT V: INSTITUTIONAL SUPPORT</b></p> <p>Sources of Finance–Financial Support to small Business-Variou s incentives and subsidies– Central and State Government Schemes – Case study of great Entrepreneurs</p>
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