DEPARTMENT OF COMMERCE

CBCS SYLLABUS

BACHELOR OF COMMERCE
(Computer Applications)

PROGRAMME CODE - D

COURSE STRUCTURE

(w.e.f. 2021 – 2022 Batch onwards)

CRITERION - I

1.1.3 Details of courses offered by the institution that focus on employability / entrepreneurship / skill development during the year.

> **Syllabus copies with highlights of contents focusing on Employability / Entrepreneurship / Skill Development**

To be Noted:

HIGHLIGHTED COLORS	COURSES
🟩	**Employability**
🟨	**Skill Development**
🟦	**Entrepreneurship**
🟧	**Skilled & Employability**

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COURSE STRUCTURE – SEMESTER WISE

Sem	Part	Sub Code	Title of the Paper	Teaching hrs per week	Exam Dura-tion (hrs)	CIA	SE	Total	Credits
I	I	211C1	Business Correspondence	6	3	25	75	100	3
	II	212E1	English	6	3	25	75	100	3
	III	21D1P	**Core** - M.S.OFFICE Lab	5	3	40	60	100	4
	III	21C12	**Core** - Financial Accounting-I	6	3	25	75	100	5
	III	21AD1	**Allied - I** Computer Fundamentals	5	3	25	75	100	4
	IV	21NMC1	**NME**: Basic Accounting	2	3	25	75	100	2
II	I	211C2	Principles of Management	6	3	25	75	100	3
	II	212E2	English	6	3	25	75	100	3
	III	21D2P	**Core** - Programming in C Lab	5	3	40	60	100	4
	III	21C22	**Core** - Financial Accounting-II	6	3	25	75	100	5
	III	21AD2	**Allied - II** Programming in C	5	3	25	75	100	4
	IV	21NMC2	**NME**: Entrepreneurship Development	2	3	25	75	100	2
III	III	21D31	**Core** -Visual Basic	5	3	25	75	100	4
	III	21D3P	**Core** - Visual Basic Lab	5	3	40	60	100	4
	III	21C33	**Core** -Advanced Accountancy	6	3	25	75	100	4
	III	21C34	**Core** - Costing	6	3	25	75	100	4
	III	21AC3	**Allied –III** Business Statistics	6	3	25	75	100	5
	IV	21SEC3P	**SBE** : Commerce Practical	2	3	40	60	100	2
IV	III	21D41	**Core** - Web Technology	5	3	25	75	100	4
	III	21D4P	**Core** -Tally Lab	5	3	40	60	100	4

	III	**21C43**	**Core** -Banking	5	3	25	75	100	4
	III	**21C44**	**Core** -Partnership Accounts	5	3	25	75	100	4
	III	**21AC4**	**Allied IV** - Business Mathematics	6	3	25	75	100	5
	IV	**21SEC41**	**SBE** : Financial Markets & Services	2	3	25	75	100	2
	IV	**21SED4P**	**SBE** : Desktop Publishing Practical	2	3	40	60	100	2
V	III	**21C51**	**Core** -Corporate Accounting	6	3	25	75	100	5
	III	**21D5P**	**Core** - Oracle Lab	5	3	40	60	100	4
	III	**21C53**	**Core** - Income Tax - I	5	3	25	75	100	4
	III		**Elective-I**	5	3	25	75	100	4
	III		**Elective** -II	5	3	25	75	100	4
	IV	**21SEC51**	**SBE** : General Knowledge	2	3	25	75	100	2
	IV	**214EV5**	Environmental Studies	2	3	25	75	100	2
VI	III	**21C61**	**Core** - Special Accounts	6	3	25	75	100	5
	III	**21PRC6**	**Core** – Project	6	3	20	80	100	4
	III	**21C63**	**Core** - Income Tax –II	6	3	25	75	100	5
	III		**Elective – III**	6	3	25	75	100	4
	IV	**21SEC61**	**SBE** : Soft Skills for Job Seekers	2	3	25	75	100	2
	IV	**21SEC62**	**SBE**: Quantitative Aptitude & Reasoning Skill	2	3	25	75	100	2
	IV	**214VE6**	Value Education	2	3	25	75	100	2
	V	**215NS4/ 215PE4**	Extension Activities: NSS/Physical Education	-	3	25	75	100	1
			Total	**180**					**140**

Electives:

Semester – V

Elective I & II(Choose any two)

Management Accounting	-	**21CE5A**
Human Resource Management	-	**21CE5B**
Database Management System	-	**21DE5C**
Introduction to Computer Network	-	**21DE5D**

Semester – VI

Elective III (Choose any one)

Programming in JAVA	-	**21DE6A**
Software Engineering	-	**21DE6B**

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Title of the paper	:	**PART-I Business Correspondence**		
Semester	:	**I**		**Contacts hours : 6**
Subject Code	:	**211C1**		**Credits** : 3

Objectives:

　　1. To develop business communication skills.

　　2. To acquaint the students with modern communication devices.

Unit: I - Forms of Business Letters: Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter.

　　Application letter: Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favourable Reply, Unfavourable Reply and Non-committal Reply.

Unit: II - Trade Enquiries: Points to be remembered for Enquiry Letters-Offers and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations-**Trade Orders**: Contents of an order letter-Hints for Drafting order letters.

　　Compliant letters: Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehaviour of Staff and Wrong Despatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.

Unit: III - Letter of Credit - **Collection Letters**: Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export:

Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.

Unit: IV - Banking Correspondence: Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office.

Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence. **Fire Insurance:** Procedure for taking out a policy – Procedure for making claim and settlement – Letters in fire insurance. **Marine Insurance:** Kinds of marine policies-Settlement of claims-Letters in marine insurance.

Unit: V - Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report , Press Report , Market Report (Theory only).

Electronic Communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.

Text Books:

1. R.S.N.Pillai, Bagavathi.S ,*Modern Commercial Correspondence*, Sultan Chand & Co, New Delhi, 2017.

2. Rajendra Pal, J.S.Korlanhalli , *Essentials of Business Communication*, Sultan Chand & Sons 2017, New Delhi.

Reference Books:

1. Juneja. OMP, Aarathi Mujumdar, *Business Communication*, Orient Black Swan, Hyderabad, 2017.

2. Raghunathan.N.S, Santhanam.B, *Business Communication*, Margham Publication, Chennai, 2017.

3. SharmaKrishnamohan.R.C, *Business Correspondence & Report Writing*, Tata McGraw Hill Education Private Ltd, New Delhi, 2017.

4. Urmila Rai,S.M.Rai, *Business Communication*, Himalaya Publishing House, Mumbai, 2017.

5. Vikas Arora, Sheetal Khanka, Pallavi Thakur, *Business Communication*, Global Vision Publishing House, New Delhi, 2017.

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Title of the Paper	:	**CORE-M.S.OFFICE Lab**		
Semester	:	**I**	**Contact hours**	**:5**
Sub Code	:	**21D1P**	**Credits**	**:4**

Objectives:

1. The students will be able to use various applications in Microsoft Office.

2. To understand the concepts of ethical and legal use of online resources.

LIST OF PROGRAMS

MS-WORD

1. Text Manipulations.

2. Usage of Numbering, Bullets, Footer and Headers.

3. Usage of Spell check, and Find & Replace.

4. Text Formatting.

5. Picture insertion and alignment.

6. Mail Merge Concepts

7. Copying Text & Pictures from Excel

MS-EXCEL

8. Cell Editing

9. Usage of Formulae and Built-in Functions

10. File Manipulations

11. Data Sorting (both number and alphabets)

12. Worksheet Preparation

13. Drawing Graphs

14. Usage of Auto Formatting

MS-POWER POINT

15. Inserting Clip arts and Pictures

16. Frame movements

17. Insertion of new slides

18. Preparation of Organization Charts

19. Presentation using Wizards

20. Usage of design templates

MS-ACCESS

21. Creating Tables

22. Creating Forms

23. Designing Reports

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Title of the Paper	**:**	**CORE-Financial Accounting-I**		
Semester	**:**	**I**	**Contact hours:**	**6**
Sub Code	**:**	**21C12**	**Credits :**	**5**

Objectives:

1. To provide a thorough knowledge of the fundamental concepts in Financial Accounting.

2. To train the students to ascertain and reveal the net result of the operations of a business.

Unit: I -Concepts and Conventions of Final Accounts: – Journal, Ledger, Trial Balance - Final Accounts of Sole Trading Concern- Trading, Profit and Loss Account and Balance Sheet.

Unit : II - Rectification of Errors: Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account.

Bank Reconciliation Statement: Meaning- Causes for Differences – Preparation of Bank Reconciliation Statement.

Unit: III - **Final Accounts of Non Profit Organisation**: Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.

Unit: IV - Depreciation: Meaning - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method - Annuity Method- Sinking Fund Method – Depletion method.

Unit: V -Bill of Exchange: Meaning **-** Advantages – Kinds of Bills – Distinction between Bill of Exchange and Promissory Note – Recording Bill Transaction in Journal: Endorsement – Discounting – Bill sent for collection -Retiring of Bill – Dishonour of Bill – Renewal of Bill – Insolvency of Acceptor – Accommodation Bill.

Text Book:

Reddy.T.S, Murthy.A, *Advanced Accountancy*, Margham

Publications, Chennai, 2018

Reference Books:

1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya
   Publishing House, Mumbai , 2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand
   & Sons, New Delhi, 2010.
3. Jain .S.P & Narang .K.L , *Advanced Accounting* , Kalyani Publishers,
   New Delhi, 2012.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting*,
   S.Chand & Co, New Delhi, 2013.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C, *Advanced Accounts -I* ,
   S.Chand & Sons, New Delhi, 2011.

Note: The question paper should cover 80% problems and 20% theory.

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Title of the Paper	:	**ALLIED I - Computer Fundamentals**	
Semester	:	**I**	**Contact hours :5**
Sub Code	:	**21AD1**	**Credits :4**

Objectives:
  1. To give basic knowledge about parts of computers and their functions.

  2. To infer the basic concepts of Compute Network.

Unit: I - **Introduction to Computer**: Introduction – Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.

Unit: II - **Number System**: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.

Unit: III - **CPU and Memory**: Introduction - Central Processing Unit(CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives – Basic Anti Virus concepts.

Unit: IV - **Input Devices**: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader-Card Reader-Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). **Output Devices**: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.

Unit: V - Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.

Text Book:

Alexis Leon & Mathews Leon*, Fundamentals of Information Technology,* Second Edition, Leon VIKAS Publishing House Pvt Ltd, Chennai, 2017.

Reference Books:

1. Amitesh Goswami, Computer Fundamentals and Programming, Wisdom Press, New Delhi, 2015.
2. Balagurusamy.E, *Computer Fundamentals*, Mc Graw Hill Pvt Ltd, New Delhi, 2015.
3. James,A OBrien , *Introduction to Information System,* Tata McGraw Hill Publishing Co, New Delhi, 2015.
4. Puri.Y.P and Vipin Puri, *Computer Information Technology,* Prentice Hall of India, India,2015.
5. Rajaraman.V, *Computer Fundamentals*, PHI Pvt Ltd, New Delhi 2017.

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Title of the Paper	:	**NME-Basic Accounting**		
Semester	:	**I**	**Contact hours: 3**	
Sub Code	:	**21NMC1**	**Credits:**	**2**

Objectives:

1. To understand the basics of Accounting

2. To familiarize with the principles of book keeping.

Unit: I - **Accounting**: Meaning, Concepts and Conventions - Double entry system- Rules for journal- Journal entries.

Unit: II - **Subsidiary books**: Purchase book – Sales book – Purchase returns book – Sales returns book.

Unit: III - **Cash Book:** Petty cash book.

Unit: IV - **Ledger, Trial Balance**

Unit: V - **Final Accounts of Sole Traders**: Adjustments, (Closing Stack, Depreciation, Baddebts, Provision for doubtful debts - Prepaid Expenses only).

Text Book:

Mani.P.L, NagarajanK.L & Vinayagam.N, *Principles of Accountancy*, Sultan Chand & Sons, New Delhi, 2014.

Reference Books:

1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya Publishing house, Mumbai , 2015.

2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons,New Delhi,2015.

3. Jain .S.P & Narang .K.L, *Advanced Accounting* , Kalyani Publishers, New Delhi,2017.

4. Pillai R.S.N & V.Bagavathy , Fundamentals of Advanced Accounting , S.chand & co, New Delhi,2015.

5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C, *Advanced Accounts I* , S.Chand & Sons, New Delhi,2017.

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Title of the Paper :   **PART-I Principles of Management**
Semester   :   II   **Contact hours: 5**
Sub Code   :   211C2   **Credits :   3**

Objectives:

1. To help the students to know the evolution of management thought.

2. To understand the principles and practice of business management.

Unit: I - Management: Meaning -Characteristics -Functions-Importance- Contributions for Management thought- Henry Fayol, Principles of Management- F.W.Taylor , Principles of Scientific Management –Contribution of Peter F.Drucker.

Unit: II - Planning: Meaning- Characteristics -Objectives-Importance –Steps in Planning-Types- Obstacles of effective Planning.

Decision Making: Elements- Decision Making process – Management By Objectives(MBO) and Management By Exception(MBE).

Unit: III - Organising: Meaning- Functions –Principle of Organisation-Types of Organisation-Formal and Informal.

Delegation and Decentralisation: Delegation - Meaning-Importance-Elements-Principles-Types- Decentralisation-Meaning-Advantages.

Unit: IV - Staffing: Elements--Functions-Process of staffing. **Recruitment :** Sources of Recruitment. **Selection**: Stages of Selection- Kinds of interview.

Training: Types of Training-On the Job Training- Off the Job Training-**Motivation**: Theories of Motivation -X Theory, Y Theory and Z Theory - Maslow's Hierarchy of needs.

Unit: V - **Leadership**: Qualities of a Good Leader –Functions - Types. **Channel of Communication**: Types- Barriers. **Controlling**: Steps- Techniques of control (PERT and CPM). **Co-ordination**: Principles -Steps for effective co-ordination.

Text Book:

Ramasamy. T, *Principles of Management*, Himalaya Publishing House, Mumbai, 2018.

Reference Books:

1. Dingar Pagare , *Principles of Management*, Sultan Chand & Sons, New Delhi, 2015.

2. Gupta.C.B, *Business Management,* Sultan Chand & Sons, New Delhi,2015.

3. Natarajan. K,.Ganesan.K.P, *Principles of Management* , Himalaya Publishing House, Mumbai,2012.

4. Prasad. L.M, *Principles & Practice of Management* , Sultan Chand & Sons, New Delhi , 2012

5. Sharma. R.K & Shashi K.Gupta, *Principles of Management*, Kalyani Publishers, New Delhi, 2015.

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Title of the Paper	**:**	**CORE- Programming in C Lab**		
Semester	**:**	**II**	**Contact hours**	**: 5**
Sub Code	**:**	**21D2P**	**Credits**	**: 4**

Objectives :

1. To understand and implement C Programming concepts like Looping, Branching, Arrays & Pointers.

2. To Practice the students to write C Programs of their own.

LIST OF PROGRAMS

1. Calculation of Arithmetic operations.
2. Greatest of three numbers.
3. Find Students Grade.
4. Find the given number is prime or not.
5. Reverse the given number.
6. Find the Multiplication table.
7. Find the Factorial Number.
8. Arrange a set of numbers in ascending and descending order.
9. Find whether a given number is Adam or not.
10. Find whether a given string in palindrome or not.
11. Find Smallest and greatest on N numbers
12. Generate Prime numbers between 1 to N.
13. Create a structure containing the following fields, Name, Reg.No, Marks in 5 Subjects and find Total, Average and Grade.
14. Create a structure containing the following field Name, EB-No, Previous Reading, Current Reading and calculate the Units consumed and calculate the Amount to be paid to the EB using the formula.

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Title of the Paper : CORE-Financial Accounting-II
Semester   : II   **Contact hours: 6**
Sub Code   : 21C22   **Credits: 5**

Objectives:

1. To understand the practice of accounting in special types of businesses.

2. To develop the skill of students on various kinds of accounting transactions in business.

Unit: I - Consignment: Meaning -Features - Distinction between Sale and Consignment – Account Sale – Non-recurring Expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor & Consignee .

Unit: II - Joint Venture: Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.

Unit: III - Single Entry System: Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method.

Unit: IV – Branch Accounts: Types of Branches - Dependent Branches – Accounting in respect of Dependent Branches – Debtor System Only – Cost Price Method – Invoice Price Method.

Departmental Accounts: Allocation of Expenses – Interdepartmental Transfers.

Unit: V - Account Current: Methods of Calculation of Interest – Product Method – Red Ink Method – Average Due Date: Interest Calculation.

Text Book:

Reddy. T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai, 2014.

Reference Books:

1. Arulanandam.M.A & Raman.K.S,*Advanced Accounts*, Himalaya Publishing house, Mumbai , 2012.

2. Gupta.R.L and Radhaswamy.M, *Advanced Acountancy*,Sultan Chand & Sons, New Delhi, 2010.

3. Jain .S.P & Narang .K.L, *Advanced Accounting* , Kalyani Publishers, New Delhi, 2013.

4. Pillai R.S.N & V.Bagavathy **,** *Fundamentals of Advanced Accounting* , S.chand & Co, New Delhi,2013.

5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C,*Advanced Accounts I* , S.Chand & Sons, New Delhi,2011

Note: The question paper should cover 80% problems and 20% theory.

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Title of the Paper	:	**ALLIED II - Programming in C**		
Semester	:	**II**	**Contact hours**	**: 5**
Sub Code	:	**21AD2**	**Credits**	**: 4**

Objectives:

1. To understand the concepts of C Programming Language.

2. To demonstrate Looping concept, Array, Structure & Union.

Unit: I - Overview of C: Basic Structure of C programs – Executing a C program. Constants, Variable and Data types: Character Set – C Tokens – Keywords and Identifiers – Constants – Variables – Data Types – Declaring of variables – Assigning Values to variables – Defining Symbolic constants.

Unit: II - Operators and Expressions: Types of operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators. Managing Input and Output operations: Introduction – Reading a Character – Writing a Character – Formatted Input – Formatted Output.

Unit: III - Decision Making and Branching: Decision making with IF Statement – Simple IF Statement – The IF…Else statements - Nesting of IF…Else statements – Else If Ladder- Switch statement **-** Conditional Operator – Goto Statement. Decision Making and Looping: The while Statement – The do statement, The for statement.

Unit: IV - **Arrays**: Introduction - One Dimensional Arrays – Declaration of One Dimensional Arrays – Initialization of One Dimensional Arrays - Two Dimensional Arrays - Initialization of Two Dimensional Arrays - Multi Dimensional Arrays – Dynamic Arrays. Character Arrays and Strings: Declaring and Initializing String

variables – Reading Strings from Terminal – Writing Strings to Screen – Putting Strings Together – Comparison of Two Strings – String Handling Functions.

Unit: V - Structures and Unions: Defining a Structure – Declaring Structure variables – Accessing Structure Members – Structure Initialization –Arrays of Structures – Arrays within Structures – Structures within Structures - Unions.

Text Book:

Balagurusamy. E, –*Programming in ANSI C*, Sixth Edition, Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2017.

Reference Books:

1. Anandhi Sheshasaayee, G.Sheshasaayee, *Programming Language in C*, Margham Publications, Chennai, 2017.
2. Brian W. Kernighan & Dennis Ritchie, *C Programming Language*, Pearson Publishers ,India, 2017.
3. Byron S.Gottfried,   *Programming in C* ,Tata McGraw Hill Publishing Company Limited, New Delhi, 2015.
4. Mullish Cooper, *The Spirit of 'C'*, Jaico Publishing House, Mumbai, 2015.
5. Ramaswamy.S,Radha Ganesan.P, *Programming in C*, Scitech Publications, Chennai & Hyderabad, 2017.

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Title of the Paper	:	**NME- Entrepreneurship Development**	
Semester	:	**II**	**Contact hours: 2**
Sub Code	:	**21NMC2**	**Credits: 2**

Objectives:

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.

2. To encourage the students to become Women Entrepreneurs.

Unit: I – Entrepreneurship: Meaning – Importance. Function: Decision Making Function, Managerial Functions, Function of Innovation.

Unit: II - Entrepreneurial qualities: Types of Entrepreneurs: Innovative Entrepreneur, Adoptive or Imitative Entrepreneur, Fabian Entrepreneur, Drone Entrepreneur.

Unit: III - Women Entrepreneur : Functions - Problems – Remedial Measures.

Unit: IV - Institutional Finance to Entrepreneurs(IDBI, SIDBI, UTI, TIIC)– Incentives.

Unit: V – Project: Meaning -Importance – Project Report- Contents.

Text Book :

Gordon.E & Natarajan.K, *Entrepreneurship Development*,

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