

**Revised syllabus (2019 Pattern) B.Com. Degree course (CBCS) Syllabus for  
Third Year B. Com Semester – V**

**Subject Name: - 305G-II: Business Entrepreneurship –II(I)**

**Subject Code: 305G-II**

**305G-II: Business Entrepreneurship –II(I)**

| <b>Unit No.</b> | <b>Unit Title</b>                                             | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b>        | <b>MICRO SMALL AND MEDIUM ENTERPRISES (MSME) POLICY 2020:</b> | Introduction, Definition, Investment and Annual Turnover, Key Announcements of Atma Nirbhar Bharat Abhiyan, Criterion, Classification of Enterprises, Government Schemes for MSME in India, Covid impact on MSME                                                                                                                                                                                                                                                                                                |
| <b>2</b>        | <b>FORMATION OF MSME:</b>                                     | Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Registration under MSME, Udyam Registration Portal, MSME Development and Service covered under MSME, Limits of MSME, and Eligibility for MSME.                                                                                                                                                                                                                       |
| <b>3</b>        | <b>BUSINESS PLAN PREPARATION AND PROJECT REPORT:</b>          | Meaning and importance - objectives - Selection of suitable form of organization - Precautions to be taken by an entrepreneur while preparing Business Plan.<br>Meaning, Concept and classification of project<br>Project for Retail store, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project<br>Project Appraisal - Break - Even Analysis and Ratio Analysis : Debt : Service Coverage Ratio - Gross Profit : Net Profit Ratio and Return on Investment (ROI), Project Audit |
| <b>4</b>        | <b>PROJECT ASSISTANCE:</b>                                    | Financial assistance through State Financial Corporation's (SFC's), District Industries Centre (DIC), Maharashtra Industrial Development Corporation (MIDC), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute of Small Industry Extension Training (NISIET), Small Industries Development Organization (SIDO), Small Industrial Development Bank of India (SIDBI), Technical Consultancy Organization (TCO), Commercial                                     |
|                 |                                                               | Banks, Industrial Finance Corporation of India (IFCI) - Non-financial assistance from District Industries Centre (DIC), Small Industries Service Institute (SISI), Khadi and Village Industries Commission (KVIC) - Financial incentives for Small Scale Industries (SSI's) and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building, Venture Capital and Technical Assistance                                                                                                 |