

**K. S. Ranagasamy College of Arts and Science (Autonomous),
Tiruchengode - 637 215**

Department of Commerce

Elective Course

- Entrepreneurial Development
- Human Resource Management
- Business Environment
- Business Ethics

Encls:

1. Copy of Scheme of Examination
2. Syllabus copy of courses highlighting the Elective along with course outcomes
3. Mapping of courses to Elective



HoD - Commerce

HEAD

DEPARTMENT OF COMMERCE

**K. S. Ranagasamy College of Arts & Science
TIRUCHENGODE - 637 215.**



CoE

Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.

Controller of Examinations

**K.S. Ranagasamy College of Arts & Science (Autonomous),
Tiruchengode - 637 215, Tamilnadu, India**



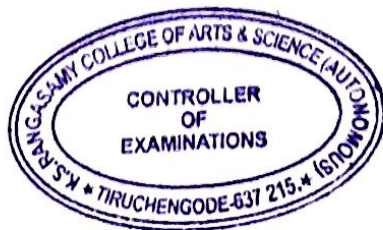
SCHEME OF EXAMINATION


Subject Code	Subject	Hrs.	Exam Dur. (Hrs.)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part I							
18UTALB101 / 18UHILB101/ 18UFRLB101	Tamil I / Hindi I / French I	5	3	25	75	100	3
Part II							
18UENLB101	General English I	5	3	25	75	100	3
Part III							
18UCOM101	Core I: Principles of Accountancy	6	3	25	75	100	5
18UCOM102	Core II: Business Organization and Management	6	3	25	75	100	4
18UCOA101	Allied I: Economics	6	3	25	75	100	4
Part IV							
18UVE101	Value Education I: Yoga	2	3	25	75	100	2
	Total	30				600	21
Second Semester							
Part I							
18UTALB201 / 18UHILB201/ 18UFRLB201	Tamil II / Hindi II / French II	5	3	25	75	100	3
Part II							
18UENLB201	General English II	5	3	25	75	100	3
Part III							
18UCOM201	Core III: Financial Accounting	6	3	25	75	100	5
18UCOM202	Core IV: Executive Business Communication	6	3	25	75	100	4
18UCSCOA201	Allied II: Office Automation for Business	4	3	25	75	100	2
18UCSCOAP201	Allied Practical I: Office Automation for Business	2	3	40	60	100	2
Part IV							
18UVE201	Value Education II: EVS	2	3	25	75	100	2
	Total	30				700	21



Mr. M. PRASAD, M.Sc., M.B.A., M.A., M.L.S.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamil Nadu, India.

Fifth Semester							
Part III							
18UCOM501	Core XIII: Cost Accounting	6	3	25	75	100	5
18UCOM502	Core XIV: Indirect Taxation	5	3	25	75	100	4
18UCOM503	Core XV: Income Tax I	5	3	25	75	100	4
18UCOM504	Core XVI: Accounting Package for Commerce	3	3	25	75	100	3
18UCOMP501	Core Practical I: Accounting Package for Commerce	2	3	40	60	100	2
	Elective I	5	3	25	75	100	4
Part IV							
18UCOSB501	SBC III: Business Research Methods	3	3	25	75	100	2
Part V							
18UCOE501	Extension Activity	-	-	-	-	-	2
Non Credit							
18ULS501	Career Competency Skills III	1	-	-	-	-	-
	Total	30				700	26
Sixth Semester							
Part III							
18UCOM601	Core XVII: Management Accounting	5	3	25	75	100	5
18UCOM602	Core XVIII: Financial Management	5	3	25	75	100	4
18UCOM603	Core XIX: Income Tax II	5	3	25	75	100	4
18UCOMP601	Core Practical II: Commerce Practical	3	3	40	60	100	2
18UCOMPR601	Project and Viva- Voce	3	3	40	60	100	3
	Elective II	5	3	25	75	100	4
Part IV							
18UCOSB601	SBC IV: Labour Laws	3	3	25	75	100	2
Non Credit							
18ULS601	Career Competency Skills IV	1	-	-	-	-	-
	Total	30				700	24
Grand Total						4100	140




Mr. M. PRASAD, M.Sc., M.B.A., M.A.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamil Nadu, India.

ELECTIVE I

Student shall select any one of the following subject as Elective in fifth semester

S.No	Course Code	Semester	Course
1.	18UCOEL501	V	Entrepreneurial Development
2.	18UCOEL502	V	Human Resource Management

ELECTIVE II

Student shall select any one of the following subject as Elective in Sixth semester

S.No	Course Code	Semester	Course
1.	18UCOEL601	VI	Business Environment
2.	18UCOEL602	VI	Business Ethics



M.P.
Mr. M. PRASAD, M.Sc., M.B.A., M.A.
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamilnadu, India.

18UCOEL501	Elective I: ENTREPRENEURIAL DEVELOPMENT	SEMESTER - V	
Course Objectives The course aims <ul style="list-style-type: none"> To make the students to become a successful entrepreneur To give comprehensive understanding of all aspects relating to market situations/ requirements. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Entrepreneur - Evolution - Meaning - Difference Between Entrepreneur and Manager - Qualities - Types - Functions - Entrepreneurship - Definition - Nature - Barriers - Factors affecting Entrepreneurship - Entrepreneurship and Economic Development	10	CO1
II	Business Idea - Meaning - Sources of Ideas Techniques - Idea Processing and Selection - Project - Meaning - Project Classification - Project Identification - Project Life Cycle - Project Formulation - Need - Significance - Elements - Project Selection.	10	CO2
III	Project Appraisal - Concept - Methods - Financial Analysis - Concept - Project Cost Estimations - Methods of Estimating Costs - Sources of Estimating Costs - Techniques of Financial Analysis: Funds Flow Statement, Cash Flow Statement, Ratio Analysis	10	CO3
IV	Sources of Project Finance - Project Finance - Fixed Capital - Sources of Fixed Capital - Working Capital - Kinds - Determinants - Managing and Estimation of Working Capital - Sources of Working Capital - Lease Finance - Meaning - Types - Merits and demerits - Venture Capital - Features - Merits and Demerits - Process of Venture Finance - Private Equity - Angel Investors	10	CO4



Mr. M. ~~REASAD~~ ^{REASAD}, M.Sc., M.B.A., M.Fin.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamilnadu, India.

V	Institutional Finance to Entrepreneur - Financial Institutions in India - Objectives and Functions of - IFCI, ICICI, IDBI, IIBI, NIDC, SIDBI, SIDCs, SIPCOT, TIIC, Commercial Banks, Approaching an Institution for Assistance.	10	CO5
Text Book			
1	C.B.Gupta & N.P. Srinivasan. 2017. Entrepreneurial Development. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	Jayashree Suresh. 2017. Entrepreneurial Development. Margham Publications, Mumbai.		
2	Renu Arora, S.K. Sood. 2016. Fundamentals of Entrepreneurship and Small Business. (Fourth Edition) Kalayani Publications, Ludhiana.		
3	S.S. Khanka. 2017. Entrepreneurial Development. S.Chand & Co, New Delhi.		

COURSE OUTCOMES (CO)

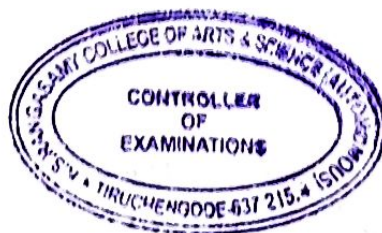
After completion of the course, the students will be able to


CO1	Know about the entrepreneur and entrepreneurship
CO2	Understand to make a business idea and project formulations
CO3	Identify that how to make market survey and preparation of report
CO4	Comprehend the functions of financial institutions for entrepreneur
CO5	Learn the role of entrepreneurship development programmes in India

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	M	M	M
CO2	L	M	H	M	H
CO3	M	M	H	H	H
CO4	M	H	M	H	M
CO5	L	M	H	M	H

H-High; M-Medium; L-Low




MR. M. PRASAD, M.Sc., M.B.A., M.F.P.
 Controller of Examinations
 M.S. Ranganathan College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamilnadu, India

18UCOEL502	Elective I: HUMAN RESOURCE MANAGEMENT	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To enhance the students with various resources strategies in an organization to manage people effectively. To acquire adequate knowledge of recruitment and training methods 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Human Resource Management - Meaning - Significance - Functions - Objectives - Evolution and Development - HR Manager - Qualities - Challenges. Human Resource Planning - Objectives - Need - Process - HRP at different levels.	10	CO1
II	Recruitment - Meaning - Factors Affecting Recruitment - Sources - Process - Methods - Selection - Need - Process - Tests - Interviews - Placement - Induction - Objectives - Content- Phases - How to Make an Induction Programme Effective?	10	CO2
III	Career Planning - Meaning - Need - Succession Planning - Career Stages - Career Planning Process - Career Development - Training - Definition - Need - Importance - Steps - Methods of Training - Job Evaluation - Objectives - Procedure - Advantages - Drawbacks - Methods.	10	CO3
IV	Reward System - Wages and Salary Administration - Objectives - Principles - Components - Methods of Wage Payment - Incentives - Financial and Non-Financial - Workers Participation in Management - Definition and Objectives - Forms of WPM - Making WPM Effective	10	CO4
V	Performance Appraisal - Significance - Process - Methods - Problems - Personal Research - Meaning - Approaches - Process - Personal Audit - Objectives - Scope - Human Resource Accounting - Meaning and Objectives - Merits and Demerits - Methods of Human Resource Valuation - Changing Environment of HRM- Changing Role of HRM	10	CO5



Mr. M. PRASAD, M.Sc., M.B.A., M.A.
 Controller of Examinations
 K.S. Rengasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamilnadu, India

Text Book	
1	Dr.S.S Khanka. 2019. Human Resource Management (Text and cases) . [Second Edition].S. Chand & Co., New Delhi.
Reference Books	
1	Jayasankar J. 2016. Human Resources Management . [First Edition]. Margham Publications, Chennai.
2	Subba Rao, P. 2013. Essentials of Human Resource Management and Industrial Relations . [Tenth Edition]. Himalaya Publishing House, New Delhi.
3	Gupta, C.B. 2018. Essentials of Human Resource Management . [Sixth Revised Edition]. Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Know the basic concept of Human Resource Management
CO2	Understand the concept of Recruitment, Tests and Training Methods
CO3	Know the purpose of performance appraisal and methods
CO4	Understand the concept of career planning and absenteeism
CO5	Know the motivational factors for job satisfaction

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	H	L
CO2	M	M	M	M	M
CO3	M	H	H	M	M
CO4	M	M	M	M	L
CO5	L	M	H	H	M

H-High; M-Medium; L-Low



Mr. M. PRASAD, M.Sc., M.B.A., M.P.S.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamilnadu, India

18UCOEL601	Elective II: BUSINESS ENVIRONMENT	SEMESTER - VI	
Course Objectives The course aims <ul style="list-style-type: none"> To make the student understand about the influence of environment on the function of business To know about legal and ethnological aspects of business environment 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Business: Meaning - Changing Concepts of Business - Objectives - Business Environment - Meaning - Nature - Significance - Types - Environmental Analysis - Process - Importance - Limitations - Techniques - Approaches.	10	CO1
II	Political Environment: Constitutional Environment - Characteristics - Federal System of the Government - Fundamental Rights and Duties - Economic Role of the Government - Government Business Relationship in India. Culture and Business: Characteristics - Elements - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Impact of Culture on Business	10	CO2
III	Economic Environment: Economic System - Meaning - Basic Units - Characteristics - Functions - Types - Natural Environment - Meaning - Impact - Guidelines for Development of Natural Resources - Technological Environment - Meaning - Factors Governing Technological Environment - Impact - Technological Environment in India.	10	CO3
IV	Global and International Environment: Meaning - Nature - Essential Conditions - Indicators - Strategies for Globalization - Advantages - Disadvantages - Factors Favouring Globalization - Impact of Globalization on India - FDI - Concepts - Advantages - Disadvantages - Determinants - India's Policy towards FDI.	10	CO4
V	Industrial Environment: Meaning of Public Enterprises - Rationale of Public Sector - Role of Public Sector in Indian Economy - Performance and Problems of Public Sector -	10	CO5



Mr. M. PRASAD, M.Sc., M.B.A., M.A.,
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamilnadu, India.

	Reforms and Challenges of Public Sector - Privatization - Advantages - Disadvantages - Disinvestment - Forms - National Investment Fund - Joint Sector - Advantages - Government Policy on Joint Sector - Balanced Regional Development.		
Text Book			
1	Gupta, C.B. 2017. Business Environment . [Tenth Revised Edition]. Sultan Chand and Sons, New Delhi		
Reference Books			
1	S. Sankaran, 2012. Business Environment , Margham Publications, Chennai.		
2	L.K. Aswathappa, 2009. Essentials of Business Environment . Himalaya Publishing House, Mumbai		

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to


CO1	Understand the concept, significance and changing dimensions of Business Environment
CO2	Gain insights on role of government on economic, culture and its impact on business.
CO3	Learn the functions of economic environment and technological developments in Business Environment
CO4	Know the emerging dimensions in globalisation and its concepts
CO5	Realize the importance of privatisation and the problems of public sector

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	M	L
CO2	L	M	H	M	L
CO3	L	H	H	H	M
CO4	L	H	H	H	M
CO5	L	M	H	H	M

H-High; M-Medium; L-Low




 Mr. M. PRASAD, M.Sc., M.B.A., M.A.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous),
 Trichengode - 637 215, Tamilnadu, India.

18UCOEL602	Elective II: BUSINESS ETHICS	SEMESTER - VI	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart knowledge on the ethics to be followed in the business To learn about ethics in consumer protection 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Business Ethics - Introduction - Meaning - Nature - Five P's of Ethical Power - Approaches to Ethics - Benefits - Scope - Factors Responsible for Ethical and Moral Erosion	10	CO1
II	Corporate Governance - Need and Significance - Fundamentals and Principles - Mechanisms for better Governance - Corporate Governance in India - Corporate Social Responsibility: Meaning - Need for CSR	10	CO2
III	Environmental Ethics - Concept of Sustainable Development - Environmental Pollution - Types and Causes of Pollution - Need for Pollution Control - Approaches to Pollution Control - Steps taken by Government to Control Pollution in India	10	CO3
IV	Ethics in Workplace - Importance of Workplace Ethics - Factors Influencing Workplace Ethics - Conflict of Interest - Concepts, Kinds and Managing Conflict of Interest - Discrimination - Forms of Discrimination and Prevention of Job Discrimination. Harassment - Preventing Sexual Harassment - Guidelines for Managing Ethics in the Workplace	10	CO4
V	Ethics in Marketing and Consumer Protection - Need for Ethical Behaviour in Marketing - Ethical Issues in Marketing - Advertising Ethics - Code of Conduct for Advertising - Consumer Rights - Need for Consumer Protection - Methods of Consumer Protection and Consumer Protection Act 1986.	10	CO5
Text Book			
1	<i>Gupta, C.B.</i> 2007. Business Ethics and Communication . [First Edition]. Sultan Chand and Sons, New Delhi		



Mr. M. PRASAD, M.Sc., M.B.A., M.F.P.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamilnadu, India

Reference Books

1	Rao, A.B. 2006. Business Ethics and Professional Values . [First Edition]. Excel Books, New Delhi.
2	Rajiv, K. Mishra, 2006. Business Ethics, Code of Conduct for Managers . [First Edition]. Rupa & Co., New Delhi.
3	Ashok, K. Nadhani, 2009. Business Ethics and Business Communication . [First Edition]. Taxman Publications (P) Ltd., New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Know the basic concept of ethics used in business
CO2	Understand the ethics followed by corporate Governance and CSR
CO3	Understand the ethics used in environmental Pollution of business
CO4	Know the purpose of ethics followed in Work place
CO5	Know the importance of ethics and used in Marketing, advertising and Consumer protection

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	L	M
CO2	L	H	H	M	L
CO3	M	L	M	H	H
CO4	L	M	L	H	M
CO5	H	L	M	L	H

H-High; M-Medium; L-Low



M. Prasad
Mr. M. PRASAD, M.Sc., M.B.A.,
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamilnadu, India