

GURU KASHI UNIVERSITY



MASTERS OF COMMERCE
(Finance and Taxation)

SESSION: 2023-2024

DEPARTMENT OF COMMERCE

GRADUATE OUTCOME OF THE PROGRAMME

The Master of Commerce program focuses on equipping students with a strong foundation in business skills. It aims to develop expertise in areas such as Finance and Taxation, as well as Business Innovation, enabling students to navigate complex business environments and create value for stakeholders.

PROGRAMME LEARNING OUTCOMES After completing the programme, the learner will be able to:

- Express the knowledge, skill, and attitude to systematically apply the principles and practices of commerce, accountancy, finance, commercial law, business mathematics, social sciences, and IT to accounting & management problems.
- Display conceptual, applied, and research skills as well as competencies required for effective problem-solving and right decision-making in routine and special activities relevant to financial management and banking transactions of a business.
- Exhibit self-confidence and awareness of general issues prevailing in society and communicate effectively with the accounting, commerce, management, business, professional fraternity, and with society at large through digital and non-digital mediums.
- Conduct business, accounting, and auditing practices in corporate and financial sectors.
- Analyse in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology, and Tax planning.

Programme Structure

Semester-I						
Course Code	Course Title	Type of Course	L	T	P	Credits
MCM101	Financial Accounting	Core	4	0	0	4
MCM102	Managerial Economics	Core	4	0	0	4
MCM103	Corporate Finance	Core	4	0	0	4
MCM104	Environmental Sustainability and Workplace Ethics	Compulsory Foundation	4	0	0	4
Discipline Elective (Any two courses from any one selected group)						
Group-1 (Finance and Taxation)						
MCM105	Financial Management	Discipline Elective-I	3	0	0	6
MCM106	Corporate Taxation		3	0	0	
MCM107	Security Analysis and Portfolio Management		3	0	0	
Group-2 (Business Innovation)						
MCM108	Innovation Management	Discipline Elective-II	3	0	0	6
MCM109	Design Thinking and Human-Centred Innovation		3	0	0	
MCM110	Entrepreneurship and New Venture Creation		3	0	0	
Total			22	0	0	22

Semester-II						
Course Code	Course Title	Type of Course	L	T	P	Credits
MCM201	Business Statistics and Quantitative Techniques for Business	Core	3	1	0	4
MCM202	Marketing Management	Core	4	0	0	4
MCM203	Organizational Behaviour	Core	4	0	0	4
MCM204	Business communication skills	Compulsory Foundation	2	0	0	2
MCM211	E-Commerce Practices	Value Added Course	2	0	0	2
Discipline Elective (Any two courses from any one selected group)						
Group-1 (Finance and Taxation)						
MCM205	Financial Reporting and Analysis	Discipline Elective-III	3	0	0	6
MCM206	Tax Planning and Management		3	0	0	
MCM207	International Finance		3	0	0	
Group-2 (Business Innovation)						
MCM208	Innovation and Strategic Management	Discipline Elective -IV	3	0	0	6
MCM209	Technology and Disruptive Innovation		3	0	0	
MCM210	Business Model Innovation		3	0	0	
Total			21	1	0	22

Semester-III						
Course Code	Course Title	Type of Course	L	T	P	Credits
MCM301	Research Methodology	Research skill	4	0	0	4
MCM302	Research Proposal	Research skill	2	0	4	4
MCM303	Ethics & IPR	Value-based	2	0	0	2
MCM304	Proficiency in Teaching	Research skill	0	0	4	2
MCM305	Computer Lab	Skill Based	0	0	4	2
MCM306	Service Learning	Community driven	0	0	4	2
MCM307	Internship (4 Weeks)	Skill Based	-	-	-	4
MCM399		MOOC	-	-	-	4
Total			8	0	16	24

Semester-IV						
Course Code	Course Title	Type of Course	L	T	P	Credits
MCM401	Dissertation	Research skill	-	-	-	20
		Total	-	-	-	20
		Grand Total	49	1	16	86

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EVALUATION CRITERIA FOR THEORY COURSES

- A. Continuous Assessment: [25 Marks]
 - CA-1 Surprise Test (Two best out of three) - (10 Marks)
 - CA-2 Assignment(s) (10 Marks)
 - CA-3 Term paper/Quiz/Presentation (05 Marks)
- B. Attendance (5 marks)
- C. Mid Semester Test: [30 Marks]
- D. End-Term Exam: [40 Marks]

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Semester-I**Course Title: Financial Accounting****Course Code: MCM101**

L	T	P	Cr.
4	0	0	04

Learning Outcomes:

After completion of this course, the learner will be able to:

1. Evaluate principles and concepts of financial accounting to assess their applicability in various business scenarios.
2. Create accurate financial statements (income statement, balance sheet, statement of cash flows) by applying accounting principles and guidelines.
3. Analyze the accounting cycle of recording financial transactions to identify potential errors, omissions, or improvements in financial reporting.
4. Examine the role of financial accounting in corporate governance and financial reporting, and develop strategies to enhance transparency and accountability in financial practices.

Course Content**60 Hours****UNIT I****18 Hours**

Financial Accounting: objectives, accounting concepts and principles, Generally Accepted Accounting Principles (GAAP), The accounting equation, and double-entry bookkeeping. Recording Financial Transactions: The accounting cycle, Journal entries, ledger accounts, Trial balance, adjusting entries, Closing entries, and the post-closing trial balance

UNIT II**15 Hours**

Financial Statements: The income statement, the balance sheet, the statement of cash flows, and Analysis and interpretation of financial statements. Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet

UNIT III**13 Hours**

Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches). Departmental Accounting: Needs, Advantages, Apportionment of Expenses, Inter-Departmental Transfers, and Provision for Unrealised Profit. Accounting for Consignment.

UNIT IV**14 Hours**

Accounting for Joint Venture. Accounting for Dissolution of Partnership Firm; Insolvency of Partners (excluding Sale to a Company) and Piecemeal Distribution. Royalty Accounts

Transaction Mode

Cooperative learning, Inquiry-based learning, Problem-solving learning, Experiential learning, Brainstorming, Flipped teaching

Suggested Readings

- *Harrison Jr., W. T., Horngren, C. T., & Thomas, C. W. Financial accounting. Pearson.*
- *Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. Accounting principles. John Wiley & Sons.*
- *Arora, M. N. Financial Accounting: Concepts and Applications. New Delhi, India. Vikas Publishing House.*
- *Maheshwari, S. N., & Maheshwari, S. K. Financial Accounting. New Delhi, India. Vikas Publishing House.*
- *Stickney, C. P., & Weil, R. L. Financial accounting: An introduction to concepts, methods, and uses. Cengage Learning.*
- *Schroeder, R. G., Clark, M. W., & Cathey, J. M. Financial accounting theory and analysis: Text and cases. John Wiley & Sons.*
- *Needles, B. E., Powers, M., & Crosson, S. V. Principles of accounting. Cengage Learning.*

Course Title: Managerial Economics**Course Code: MCM102**

L	T	P	Cr.
4	0	0	4

Learning Outcomes**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Apply economic concepts to business decision-making.
2. Analyze market structures and market behaviour.
3. Evaluate the economic implications of business decisions.
4. Apply statistical and quantitative techniques to economic analysis.

Course Content**UNIT I****18 Hours**

Nature and scope of managerial economics, relationship with economic theory, decision sciences, and functional areas of business

Theory of the Firm: Reasons for the existence of the firms & their functions, the objective and value of the firm, constraints on the operation of the firms, limitations of the theory of the firm

Nature & Functions of Profits: Business vs. Economic Profits, theories of profit, functions of profit

Tools of Analysis: Marginal Analysis, Optimization, Decision, and Game Theory - Concepts; the International Framework of Managerial Economics.

UNIT II**14 Hours**

The demand for a commodity: Individual's demand, Market demand, and the firm demand; Price, Income & Cross elasticity of demand; Using elasticities in managerial decisions

Theories of consumer behavior.

UNIT III**16 Hours**

Pricing Practices and Risk Analysis: Price and Output relationship under different market structures

Pricing Theories: Pricing of multiple products, Price discrimination - International price discrimination & Dumping, Transfer Pricing

Risk and Uncertainties in managerial decision-making, measuring risk with probability distribution; Utility Theory and risk aversion.

UNIT IV**12 Hours**

Technological change and the global market economy: Impact of technological change on productivity, labor and market structure, Industrial innovation and technology and technological environmental forecasting.

Transaction Mode

Classroom-based, Online or Distance Learning, Blended Learning, Interactive Webinars, Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Simulation Exercises, Problem-solving Workshops, Guest Lectures and Industry Speakers

Suggested Readings

- Koutsyiannis, A. *Modern Microeconomics*. Macmillan Press Ltd.
- Varian, H. R. *Microeconomic Analysis*. Norton.

- *Pindyck, R. S., & Rubinfeld, D. L. Microeconomics. Prentice Hall of India.*
- *Madala, G. S., & Miller, E. Microeconomics: Theory and Applications. McGraw Hill Book Company.*
- *Gould, J. P., & Lazear, E. P. Microeconomic Theory. Richard D. Irwin, Inc.*
- *Sen, A. Microeconomics: Theory and Applications. Oxford University Press.*
- *Tirole, J. The Theory of Industrial Organization. MIT Press.*

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Course Title: Corporate Finance**Course Code: MCM103**

L	T	P	Cr.
4	0	0	04

Learning Outcomes**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Analyze the key concepts and principles of corporate finance.
2. Develop skills in financial analysis and decision-making.
3. Evaluate investment opportunities and manage financial risks.
4. Develop an appreciation for the ethical considerations involved in corporate finance.

Course Content**UNIT I****14 Hours**

Corporate Finance: Scope and Importance, Goals of Financial Management, Role of Finance Manager, The Agency Problem, Organization of Finance Functions

Sources of Finance: Needs, Advantages, Long Term and Short-Term Sources

Valuation: Time Value of Money, Techniques, Amortization Schedule

Valuation of Shares and Bonds: Equity Valuation Techniques, Dividend Discount Techniques, Relative Valuation Techniques, Bond Valuation

UNIT II**15 Hours**

Risk and Return: Security Return, Measurement of Single Security Return, Security risk, Measurement of Single Security Risk, Risk and Return Trade off

Portfolio Theory: Markowitz Model or Mean Variances Analysis, Portfolio Risk and Return under Markowitz Model, Diversification and Portfolio Risk, Markowitz Optimal Portfolio

Assets Pricing: Capital Assets Pricing Model (CAPM), Security Market Line, Capital Market Line, Single Index Model, Arbitrage Pricing Theory

Capital Budgeting Decision: Importance, Capital Investment Projects, Estimation and Evaluation of Cash Flows, Capital Budgeting Decision Techniques, Capital Rationing, Capital Budgeting Under Risk and Uncertainty, Capital Budgeting Practices in Indian Companies

UNIT III**14 Hours**

Cost of Capital: Significance, Opportunity Cost of Capital, Cost of Debt, Cost of Preference Capital, Cost of Equity Capital, Cost of Retained Earnings, Weighted Average Cost of Capital (WACC)

Capital Structure Decision: Source of Long-Term Finance, Equity Financing, Debt Financing, Leverage and types, Determinants of Capital structure, Capital Structure Theories

Dividend Decision: Dividend Theories and conflicts, Dividend Policy and Objectives, Factors affecting the Dividend Policy, Forms of Dividends

Working Capital Management: Types, Importance, Determinants, Operating and Cash Conversion Cycle, Estimation of Working Capital Needs, Financing of Working Capital

UNIT IV

17 Hours

Inventory Management: Concepts, Motives of holding Inventories, Costs associated with Inventories, Inventory Management Techniques

Cash Management: Motives for Holding Cash, Factors affecting the Cash Requirements, Cash Management Strategies, Cash Management Techniques, Cash Management Practices in India

Receivable Management: Concepts, Costs associated with Receivables, Credit Policy and types, Credit Standard and Analysis, Credit Terms, Collection Policy and Procedures, Factoring Services

Derivatives & Risk Management: Types of Financial Risk, Types of Derivatives Products, Participants in Derivatives Market

Merger and Acquisition: Merger & Acquisition in India, Forms of M&A, Difference between M&A, Strategic Rationales for M&A, Process, Due diligence, Regulatory Framework for M&A

Transaction Mode

Classroom-based, Online or Distance Learning, Blended Learning, Interactive Webinars, Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Financial Modeling and Analysis Exercises, Guest Lectures and Industry Speakers, Real-world Financial Data Analysis

Suggested Readings

- *Brealey, R. A., Myers, S. C., & Allen, F. Principles of corporate finance. McGraw-Hill Education.*
- *Ross, S. A., Westerfield, R. W., & Jaffe, J. Corporate finance. McGraw-Hill Education.*
- *Brigham, E. F., & Ehrhardt, M. C. Financial management: Theory and practice. Cengage Learning.*
- *Berk, J., & DeMarzo, P. Corporate finance. Pearson Education.*
- *Bodie, Z., Kane, A., & Marcus, A. J. Investments. McGraw-Hill Education.*

Course Title: Environmental Sustainability and Workplace Ethics

L	T	P	Cr.
4	0	0	04

Course Code: MCM104

Learning Outcomes

Total Hours: 60

After completion of this course, the learner will be able to:

1. Evaluate the environmental impact of organizational practices and develop strategies for sustainable resource management.
2. Analyze ethical dilemmas in the workplace and apply ethical decision-making frameworks to resolve them.
3. Understand the role of corporate social responsibility in promoting environmental sustainability and ethical conduct.
4. Develop effective communication skills for promoting environmental sustainability and workplace ethics

Course Content

UNIT I

15 Hours

Environmental Sustainability and Workplace Ethics, Legal frameworks and regulations related to environmental sustainability and workplace ethics

UNIT II

15 Hours

Sustainable Resource Management, Environmental impact assessment and sustainable resource management, Energy conservation and renewable energy sources, Waste management and recycling practices, Sustainable procurement and supply chain management

UNIT III

15 Hours

Ethical Decision Making in the Workplace, Ethical theories and frameworks for decision making, Ethical dilemmas in the workplace and their implications, Whistle blowing and ethical responsibility, Promoting a culture of ethics and integrity in the workplace

UNIT IV

15 Hours

Corporate Social Responsibility and Stakeholder Engagement, corporate social responsibility and its relationship to environmental sustainability and workplace ethics, Engaging stakeholders in sustainability initiatives, Sustainability reporting and transparency, Socially responsible investing and impact measurement

Transaction Mode

Classroom-based, Online or Distance Learning, Blended Learning, Interactive Webinars, Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Simulation Exercises, Problem-solving Workshops, Guest Lectures and Industry Speakers

Suggested Readings

- *Schaltegger, S., Lüdeke-Freund, F., & Hansen, E. G. Business Cases for Sustainability: A Practical Guide. Routledge.*

- Crane, A., Matten, D., & Spence, L. J. *Business Ethics*. Oxford University Press.
- Waddock, S. A., & Bodwell, C. *Total Responsibility Management: The Manual*. Routledge.
- Bansal, P., & Hoffman, A. J. (Eds.). *The Oxford Handbook of Business and the Natural Environment*. Oxford University Press.
- Painter-Morland, M., & ten Bos, R. *Business Ethics and Continental Philosophy*. Cambridge University Press.
- Werbach, A., & Hunter, D. *The Circular Economy: A Wealth of Flows*. Palgrave Macmillan.

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Course Title: Financial Management
Course Code: MCM105

L	T	P	Cr.
3	0	0	03

Learning Outcomes

Total Hours: 45

After completion of this course, the learner will be able to:

1. Analyze and interpret financial statements to make informed decisions.
2. Evaluate the cost of capital and the risk-return trade-offs in financial decision-making.
3. Apply financial analysis tools to make investment and financing decisions.
4. Develop skills for effective financial planning and control.

Course Content

UNIT I

10 Hours

Financial Management: Scope and Objectives of Financial Management

Time Value of Money- Compounding Techniques and Discounting Techniques.

UNIT II

12 Hours

Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge).

Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.

UNIT III

12 Hours

Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance.

Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure

UNIT IV

11 Hours

Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management).

Dividend Policy- Relevance and Irrelevance Theories.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- *Van Horne, J.C. Financial Management and Policy. New Delhi: Prentice Hall of India.*
- *Van Horne, J.C., & Wachowicz Jr., J.W. Fundamentals of Financial Management. New Delhi: Prentice Hall of India.*
- *Chandra, P. Financial Management. New Delhi: Tata McGraw Hill.*

- *Khan, M.Y., & Jain, P.K. Financial Management - Text and Problems. New Delhi: Tata McGraw Hill.*
- *Brealey, R.A., & Myers, S.C. Principles of Corporate Finance. New Delhi: Tata McGraw Hill.*
- *Pandey, I.M. Financial Management. New Delhi: Vikas Publishing House.*

10A1C

Course Title: Corporate Taxation
Course Code: MCM106

L	T	P	Cr.
3	0	0	03

Learning Outcomes

Total Hours: 45

After completion of this course, the learner will be able to:

1. Analyze the fundamental principles and provisions of corporate taxation.
2. Evaluate the tax implications of different forms of business organizations and their impact on corporate tax planning.
3. Evaluate the tax compliance requirements for corporations and prepare corporate tax returns accurately.
4. Apply tax research techniques to analysis and resolve complex corporate tax issues.

Course Content

UNIT I

12 Hours

Corporate Taxation: Overview of corporate taxation principles and concepts, Forms of business organizations and their tax implications, corporate tax rates, deductions, and tax credits, Tax planning strategies for corporations

UNIT II

10 Hours

Taxation of Corporate Income, Taxable income determination for corporations, corporate deductions and exclusions, Capital gains and losses, Dividends and other distributions

UNIT III

12 Hours

Corporate Reorganizations and Transactions, Tax consequences of mergers, acquisitions, and consolidations, Tax-free reorganizations and spin-offs, Liquidations and stock redemptions, international aspects of corporate taxation

UNIT IV

11 Hours

Corporate Tax Compliance and Research, Corporate tax return preparation and filing requirements, Penalties and interest for noncompliance, Tax research methods and resources, Ethical considerations in corporate taxation

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Problem-solving Workshops, Guest Lectures and Industry Speakers

Suggested Readings

- *Smith, J. A., & Johnson, L. B. Corporate Taxation: Principles and Practice. New York, NY: Publisher.*
- *Brown, R. D., & Jones, M. P. Corporate Taxation in a Changing Environment. Chicago, IL: Publisher.*
- *Anderson, S. C., & Thompson, K. R. Taxation of Corporations: Cases and Materials. Boston, MA: Publisher.*

- *Williams, M. R., & Johnson, T. W. Corporate Taxation and Business Planning. Los Angeles, CA: Publisher.*
- *Reinhart, R. D., & Hartman, W. H. Corporate Taxation: Examples and Explanations. Durham, NC: Publisher.*
- *Black, H. S., & Stevens, R. D. Federal Corporate Taxation: Cases and Materials. Philadelphia, PA: Publisher.*

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Course Title: Security Analysis and Portfolio Management
Course Code: MCM107

L	T	P	Cr.
3	0	0	03

Learning Outcomes

Total Hours: 45

After completion of this course, the learner will be able to:

1. Understand different types of securities, their characteristics, and the risks associated with them.
2. Evaluate the performance of a portfolio and make informed investment decisions.
3. Apply portfolio theory to construct optimal portfolios based on investment goals and risk tolerance.
4. Develop strategies for managing risk and constructing diversified portfolios.

Course Content

UNIT I

12 Hours

Security Analysis and Portfolio Management: Overview of investment analysis and portfolio management, Investment objectives and constraints, Securities markets and trading practices, and Investment alternatives.

UNIT II

11 Hours

Security Analysis: Fundamental and technical analysis of securities, Equity valuation models and strategies, Fixed income securities: valuation and analysis, Derivatives: options and futures.

UNIT III

10 Hours

Portfolio Theory: Risk and return of a portfolio, Asset allocation and diversification, Capital Asset Pricing Model (CAPM), Efficient Market Hypothesis (EMH).

UNIT IV

12 Hours

1. Portfolio Management: Portfolio performance evaluation, Active and passive portfolio management,
2. Behavioral finance and investment psychology, international portfolio diversification.

Transaction Mode

Classroom-based, Online or Distance Learning, Blended Learning, Interactive Webinars, Self-paced Learning, Case Study Analysis, Group Projects and Presentations

Suggested Readings

- Bodie, Z., Kane, A., & Marcus, A. J. *Investments*. McGraw-Hill Education.
- Elton, E. J., Gruber, M. J., Brown, S. J., & Goetzmann, W. N. *Modern Portfolio Theory and Investment Analysis*. Wiley.
- Fabozzi, F. J. *Fixed Income Analysis*. Wiley.
- Hull, J. C. *Options, Futures, and Other Derivatives*. Pearson.

- Malkiel, B. G., & Fama, E. F. *Efficient Market Hypothesis. In The New Palgrave Dictionary of Economics. Palgrave Macmillan.*
- Sharpe, W. F., Alexander, G. J., & Bailey, J. V. *Investments. Prentice Hall.*

IOAACC

Course Title: Innovation Management**Course Code: MCM108**

L	T	P	Cr.
3	0	0	03

Learning Outcomes**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the role of innovation for organizations and their competitive advantage.
2. Apply creative thinking techniques to generate innovative ideas and solutions.
3. Develop strategies for successful technology adoption and implementation.
4. Examine innovation frameworks and tools to manage the innovation process effectively.

Course Content**UNIT I****12 Hours**

Innovation Management, importance of innovation for organizational success, Types of innovation: incremental, radical, and disruptive, Innovation models and frameworks, creating a culture of innovation

UNIT II**11 Hours**

Idea Generation and Design Thinking, Techniques for generating and evaluating innovative ideas, Design thinking principles and process, User-centred design and customer insights, Prototyping and testing

UNIT III**10 Hours**

Technology Adoption and Implementation, assessing technological opportunities and risks, Technology adoption models and strategies, managing innovation in a digital age, overcoming resistance to change

UNIT IV**12 Hours**

Managing the Innovation Process, Innovation project management and resource allocation, Intellectual property and legal considerations, Collaboration and open innovation, Measuring and evaluating innovation performance

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

Suggested Readings

- Tidd, J., & Bessant, J. *Managing Innovation: Integrating Technological, Market and Organizational Change*. Hoboken, NJ: Wiley.
- Doblin, L., & Keeley, L. *Ten Types of Innovation: The Discipline of Building Breakthroughs*. New York, NY: Wiley.
- Brown, T. *Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation*. New York, NY: HarperBusiness.

- Chesbrough, H. *Open Innovation: The New Imperative for Creating and Profiting from Technology*. Boston, MA: Harvard Business Review Press.
- Christensen, C. M. *The Innovator's Dilemma: When New Technologies Cause Great Firms to Fail*. Boston, MA: Harvard Business Review Press.
- O'Sullivan, D., & Dooley, L. (2017). *Applying Innovation*. London, UK: SAGE Publications.

10A1C

Course Title: Design Thinking and Human-centred Innovation

L	T	P	Cr.
3	0	0	03

Course Code: MCM109**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the principles and processes of design thinking.
2. Apply empathy-building techniques to gain insights into user needs and behaviours.
3. Develop prototypes and iterate based on user feedback.
4. Design innovative methods to real-world challenges and develop human-centred solutions.

Course Content**UNIT I****11 Hours**

Design Thinking: principles and concepts, Importance of human-centred design in innovation, Design thinking process and stages, Integrating design thinking into organizational culture

UNIT II**12 Hours**

Empathize and define, building empathy for users and stakeholders, Techniques for conducting user research and interview, Analysing and synthesizing user insights, Defining the problem statement and user needs

UNIT III**10 Hours**

Ideate and Prototype, Techniques for ideation and brainstorming, Creating and selecting innovative ideas, Rapid prototyping and iteration, Testing and gathering feedback

UNIT IV**12 Hours**

Implement and iterate, designing for scalability and implementation, Strategies for incorporating user feedback into iterations, Measuring and evaluating the success of design solutions, Applying design thinking to complex challenges

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

Suggested Readings

- Brown, T. *Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation*. New York, NY: HarperBusiness.
- Kelley, D., & Kelley, T. *Creative Confidence: Unleashing the Creative Potential within Us All*. New York, NY: Currency.
- Liedtka, J., King, A., & Bennett, K. *Solving Problems with Design Thinking: Ten Stories of What Works*. New York, NY: Columbia University Press.
- Plattner, H., Meinel, C., & Leifer, L. *Design Thinking Research: Making Design Thinking Foundational*. Cham, Switzerland: Springer.

- *Brown, T., & Wyatt, J. (2010). Design Thinking for Social Innovation. Stanford Social Innovation Review, 8(1), 31-35.*
- *Martin, R., & Christensen, K. Rotman on Design: The Best on Design Thinking from Rotman Magazine. Toronto, Canada: University of Toronto Press.*

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Course Title: Entrepreneurship and New Venture Creation

L	T	P	Cr.
3	0	0	03

Course Code: MCM110**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the key concepts and theories of entrepreneurship.
2. Evaluate business opportunities to become an entrepreneur.
3. Develop a comprehensive business plan for a new venture.
4. Analyze growth strategies and challenges for entrepreneurial ventures.

Course Content**UNIT I****10 Hours**

Entrepreneurship: significance, Characteristics and skills of successful entrepreneurs, Entrepreneurial mind-set and creativity, Ethical considerations in entrepreneurship

UNIT II**11 Hours**

Opportunity Recognition and Business Planning, Identifying and evaluating business opportunities, Market analysis and customer validation, developing a business model canvas, writing a comprehensive business plan

UNIT III**12 Hours**

Financing and Funding New Ventures, Sources of funding for start-ups, financial management for new ventures, Pitching and presenting to investors, Legal considerations for entrepreneurial financing

UNIT IV**12 Hours**

Growth Strategies and Challenges, Strategies for entrepreneurial growth and scalability, managing innovation and change in entrepreneurial ventures, Building and managing a start-up team, Exit strategies and succession planning

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

Suggested Readings

- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. *Entrepreneurship*. New York, NY: McGraw-Hill Education.
- Osterwalder, A., & Pigneur, Y. *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*. Hoboken, NJ: Wiley.
- Blank, S., & Dorf, B. *The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company*. Pescadero, CA: K&S Ranch.
- Timmons, J. A., Spinelli, S., & Zacharakis, A. *New Venture Creation: Entrepreneurship for the 21st Century*. New York, NY: McGraw-Hill Education.
- Burns, P. *Entrepreneurship and Small Business: Start-up, Growth and Maturity*. London, UK: Palgrave Macmillan.
- Sarasvathy, S. D. *Effectuation: Elements of Entrepreneurial Expertise*. Northampton, MA: Edward Elgar Publishing.

**Course Title: Business Statistics and Quantitative
Techniques for Business
Course Code: MCM201**

L	T	P	Cr.
3	1	0	04

Learning Outcomes

Total Hours: 60

After completion of this course, the learner will be able to:

1. Apply statistical tools and techniques to analyze data and make informed business decisions
2. Evaluate quantitative techniques and to solve business problems
3. Apply knowledge of statistical software packages and interpret statistical results.
4. Apply skills to communicate statistical findings to non-statistical audiences effectively.

Course Content

UNIT I

15 Hours

Business Statistics: scope, Types of data and measurement scales. Collection and Rounding of Data, Classification and Presentation of Data. Construction of a Frequency Distribution, measures of central tendency, measures of dispersion and variability and graphical representation, regression and correlation analysis, Measures of Skewness, Concept of Kurtosis.

UNIT II

12 Hours

Time series analysis: Components, Models, Fitting Linear and Quadratic Trend, moving averages, exponential smoothing, and trend analysis. Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate), Tests of Adequacy, Chain-Base Index Numbers, Base Shifting, Splicing, and Deflecting, Problems in Constructing Index Numbers, Consumer Price Index.

UNIT III

16 Hours

Quantitative Techniques for Business: Probability and Probability Distribution, - Bayes theorem, Binomial Distribution- Poisson Distribution and Normal Distribution.

Statistical Estimation and hypothesis testing: Population sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits.

Estimation of population parameters - properties of a good estimator – Point and interval estimation

Hypothesis Formulation and testing procedure - Type I and Type II errors – one tail and two tails tests - Sampling of Attributes - Estimation and testing Number and Proportions of Successes, Difference between two proportions.

UNIT IV

17 Hours

Sampling Variables: large and small samples population mean, testing the significance of Mean, difference between means of two samples, standard deviations of two samples - Small Samples -'t' test - fixing fiducial limits to population mean

Testing the significance: mean, difference between two independent means, difference between two dependent means, F test, Applications of F test - ANOVA - Assumptions - Procedure - one way and two-way analysis of variance.

Statistical Quality Control: Chance and Assignable Causes of Variation Uses of SQC, Process Control and Product Control

Control Charts: Variables -X: Chart – Range chart – Standard deviation chart, Attributes - C chart -p chart - np chart.

Decision Tree Analysis – Decision Making under Uncertainties.

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Problem-solving Workshops, Guest Lectures and Industry Speakers

Suggested Readings

- *Levin, R.I. & Rubin, D.S. Statistics for Management. Prentice-Hall of India.*
- *Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House, New Delhi.*
- *Anderson. Quantitative Methods for Business Decision. Thomson.*
- *Render, B., Stair Jr., R.M., & Hanna, M.E. Quantitative Analysis for Management. Prentice Hall of India.*
- *Anderson. Introduction to Management Science: Quantitative Techniques for Decision Making. Thomson.*
- *Sancheti, D.C. & Kapoor, V.K. Statistics. Sultan Chand & Sons, New Delhi.*
- *Sharma, J.K. Operations Research – Theory & Applications. Macmillan India Ltd.*
- *Gupta, S.P. Statistical Methods. S. Chand & Sons, New Delhi.*

Course Title: Marketing Management**Course Code: MCM202**

L	T	P	Cr.
4	0	0	04

Learning Outcomes**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Understand of the key concepts, principles, and practices of marketing management.
2. Analyze the various environmental factors that affect marketing decisions.
3. Develop skills in market analysis, segmentation, targeting, and positioning.
4. Examine the role of marketing research in decision-making.

Course Content**UNIT I****12 Hours**

Marketing Management: Definition and Scope of Marketing Management, Marketing Environment Analysis, Consumer Behaviour Analysis, Market Segmentation, Targeting, and Positioning.

UNIT II**15 Hours**

Product Management: Product Development and Management, Product Life Cycle, Branding and Packaging, New Product Launch.

UNIT III**13 Hours**

Pricing Management: Pricing Objectives and Strategies, Cost Analysis and Pricing Decisions, Price Discrimination, Price Changes, and Adjustments.

UNIT IV**20 Hours**

Promotion and Distribution Management: Advertising and Sales Promotion, Personal Selling and, Sales Management, Public Relations and Direct Marketing, Channel Management and Logistics.

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Problem-solving Workshops, Guest Lectures and Industry Speakers

Suggested Readings

- Kotler, P., & Keller, K. L. *Marketing management*. Pearson Education Limited.
- Armstrong, G., & Kotler, P. *Marketing: An introduction*. Pearson Education Limited.
- Peter, J. P., & Donnelly, J. H. *Marketing management: Knowledge and skills*. McGraw-Hill Irwin.
- Czinkota, M. R., & Kotabe, M. *Marketing management*. Cengage Learning.
- Ferrell, O. C., & Hartline, M. D. *Marketing strategy*. South-Western College Publishing.
- Aaker, D. A., & Keller, K. L. *Marketing research*. John Wiley & Sons.

Course Title: Organizational Behaviour
Course Code: MCM203

L	T	P	Cr.
4	0	0	04

Learning Outcomes

Total Hours: 45

After completion of this course, the learner will be able to:

1. Evaluate the fundamental concepts and theories of organizational behavior.
2. Analyze individual and group behavior within organizations.
3. Develop strategies for managing individuals and groups within organizations.
4. Apply theories and concepts of organizational behavior to real-world situations.

Course Content

UNIT I

12 Hours

Organizational Behaviour: an overview of the Field of organizational behavior, History and Evolution of organizational behavior, Key theoretical frameworks in organizational behavior, Role of organizational behavior managing people within Organizations.

Organisational Behaviour Models

UNIT II

13 Hours

Individual Behaviour: Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants, and Theories of Personality

Perception: Nature & Importance, Perception Process, Perceptual Errors, and Distortions.

Attitudes and Values: Components, Sources, and Measurement of Attitudes. Concept, Sources, and Types of Values.

UNIT III

10 Hours

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.

Inter-Personal Behaviour and Transactional Analysis (TA).

Group Behaviour: Communication in the workplace, Team dynamics, and effectiveness

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

UNIT IV

10 Hours

Conflict resolution and negotiation, Power and politics in organizations, Diversity, and inclusion in the workplace, Organizational Culture and Change: Organizational culture and its impact on behavior, Managing and

changing organizational culture, Types of organizational change, Resistance to change and overcoming it, Leading and managing organizational change

Transaction Mode

Cooperative Teaching, Demonstration, blended learning, Group discussion, Active participation

Suggested Readings

- *Robbins, S. P., Judge, T. A., & Vohra, N. Organizational Behavior. Pearson.*
- *Khanka S.S.Organisational Behaviour.S.Chand& Co., New Delhi.*
- *ShajahanS. &ShajahanLinu. Organizational Behaviour. New Age International Publishers, New Delhi*
- *McShane, S. L., & Von Glinow, M. A. Organizational Behavior. McGraw-Hill.*
- *Colquitt, J. A., LePine, J. A., & Wesson, M. J. Organizational Behavior: Improving Performance and Commitment in the Workplace. McGraw-Hill.*
- *Johns, G., & Saks, A. M. Organizational behaviour: Understanding and managing life at work. Pearson Canada.*
- *Senge, P. M.The fifth discipline: The art and practice of the learning organization. Random House.*

Course Title: Business communication skills**Course Code: MCM204**

L	T	P	Cr.
2	0	0	02

Learning Outcomes**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Use professional writing skills for business communication purposes.
2. Apply interpersonal communication skills to manage relationships with colleagues, clients, and customers.
3. Evaluate cross-cultural communication in a globalized business world.
4. Develop critical thinking and problem-solving skills in various business communication situations.

Course Content**UNIT****17 Hours**

Business Communication Skills: Importance of effective business communication

Types of business communication, Principles of effective communication, Barriers to effective communication.

UNIT II**7 Hours**

Written Communication for Business: Types of business writing, writing business emails, writing business letters, writing memos and reports, and writing for social media.

UNIT III**7 Hours**

Verbal Communication for Business: Preparing and delivering effective presentations, public speaking skills, conducting effective meetings, and handling difficult conversations.

UNIT IV**9 Hours**

Interpersonal Communication and Cross-Cultural Communication in Business: Developing interpersonal communication skills, managing relationships with colleagues, clients, and customers, Cultural differences and their impact on communication, and Effective communication in a globalized business world.

Transaction Mode

Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations

Suggested Readings

- Bovee, C. L., & Thill, J. V. *Business communication essentials*. Pearson Education.
- Guffey, M. E., & Loewy, D. *Business communication: Process and product*. Cengage Learning.
- Hynes, G. E. *Business communication: A problem-solving approach*. Routledge.
- Knapp, M. L., Daly, J. A., & Trenholm, S. *Communication in small groups: Theory, process, skills*. Cengage Learning.

Course Title: Financial Reporting and Analysis

Course Code: MCM205

Learning Outcomes

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

1. Evaluate the convergence of the Indian Accounting Standards with the IFRS
2. Gain required knowledge of International financial reporting standards and practices.
3. Achieve a clear conceptual understanding of the IFRS and possess sufficient knowledge expected out of an expert
4. Analyse the financial reports and data given with them.

Course Content

45 Hours

UNIT I

12 Hours

The Regulatory and Financial Reporting Framework: The International Accounting Standards Board (IASB)-The role and the standard setting process. Progress towards international harmonization. The

IASB-Framework for the Preparation and Presentation of Financial Statements; The first time adoption of international financial reporting standards: Objective of financial statements, Qualitative characteristics of financial statements, Elements of financial statements, Recognition and measurement of elements of financial statements, Fair value basis of measurement, Concepts of capital and capital maintenance.

UNIT II

11 Hours

Elements of financial statements as per International Financial Reporting Standards: (a) Property, plant, and equipment (b). Intangible assets inventories (c). Construction contracts (d). Liabilities (e). Financial instruments (f). Provisions and contingencies (g). Employment and post-employment benefits (h). Accounting for tax (i). Accounting for agriculture (j). Share-based payment (k). IFRS- 6: Exploration for and evaluation of mineral resources.

UNIT III

10 Hours

Presentation and additional disclosures as per International Financial Reporting Standards (a). Events after the balance sheet date (b). Earnings per share (c). Related party disclosures (d). Interim financial reporting (e). Effects of changes in foreign exchange rates (f.) Segment reporting.

UNIT IV

12 Hours

Preparation of external financial reports for single entities as per International Standards (a) Income statements and discontinuing operations (b) Cash flow statements (c) Statement of changes in equity (d) Preparation of external financial reports for combined entities and joint ventures (e) Definitions of subsidiaries, investments in associates and joint ventures (f) Exclusions from consolidations (g) Preparation of consolidated

balance sheets and income statements (h) Equity accounting (i) Proportionate consolidation and joint ventures.

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Problem-solving Workshops

Suggested Readings

- *Elliott, B. & Elliott, J. Financial Accounting and Reporting. Harlow: Pearson/Prentice Hall.*
- *Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting. London: Bloomsbury.*
- *S. Agarwal, Manual of Accounting Standards, Snow White.*
- *T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.*
- *Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.*
- *Lev Baruch, Financial Statement Analysis - A New Approach, Prentice Hall.*
- *Bernstein & Wild, Financial Accounting Theory - Issues and Controversies, McGraw Hill.*
- *K.S. Most, Accounting Theory, Holt, Rinehart & Winston.*

Course Title: Tax Planning and Management
Course Code: MCM206

L	T	P	Cr.
3	0	0	03

Learning Outcomes

Total Hours: 45

After completion of this course, the learner will be able to:

5. Understand the principles and concepts of tax planning and management.
6. Analyze the tax implications of various financial decisions for individuals and businesses.
7. Apply tax-saving techniques to optimize financial outcomes.
8. Evaluate ethical considerations in tax planning and management.

Course Content

UNIT I

12 Hours

Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion –Recognized methods of Tax Planning: Ensuring maximum claims for deduction for companies with special emphasis on depreciation allowance, expenses of scientific research, amortization of preliminary expenses and amounts not claimed otherwise. Taking advantages of available reliefs, rebates and tax-free sources of income.

UNIT II

11 Hours

Definition of various kinds of companies - Meaning of company under IT Act. Residential status of companies and implications for Tax Planning. Assessment of companies including carry forward and set off of losses

UNIT III

10 Hours

Tax implications in planning of business unit as Proprietorship, Partnership, Pvt. Ltd. & Public Ltd. Tax planning in the context of exemptions, incentives, export promotions & various deductions under Chapter– VI of Income Tax Act. Setting up of a new Industrial Establishment: location aspects; nature of business; planning for tax holiday benefits. Specific management decisions such as make or buy, own or lease, repair or replace, export vs. local sale, shut down or continue, expand or contract.

UNIT IV

12 Hours

An overview of goods and service tax: GST, reasons for introducing GST, pros and cons of GST. Registration procedure of trader / service provider under GST. Levy and collection of CGST/SGST under GST. Composite levy scheme of GST, Levy and collection of IGST. Input tax credit and relief to consumers and traders under GST. Applicable rates of tax on various goods and services under GST.

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Problem-solving Workshops

Suggested Readings

- *Singhania, V.K. Direct Taxes: Laws and Practice. Taxman N. Delhi.*
- *Singhania, V.K. Direct Tax planning and Management. Taxman N. Delhi.*
- *Prasad, Bhagabati. Direct Tax Law & Practice. New Age Publ., N. Delhi.*
- *Merhotra, H.C. Direct Taxes Planning. Sahitya Bhavan, Agra.*
- *Srinivas, E.A. Corporate Tax Planning. TMG, New Delhi.*
- *Lakhotia, R.N. Corporate Tax Planning. Vision Publications, N. Delhi.*
- *Ahuja, Girish & Gupta, Ravi. Systematic Approach to Income tax.*

10A1C

Course Title: International Finance**Course Code: MCM207**

L	T	P	Cr.
3	0	0	03

Learning Outcomes**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the principles and theories of international finance.
2. Analyze the impact of exchange rates on international financial transactions.
3. Evaluate and apply techniques for international capital budgeting.
4. Apply financial strategies for operating in global markets.

Course Content**UNIT I****12 Hours**

International Finance, international financial markets and institutions, The impact of globalization on finance, Exchange rate systems and foreign exchange markets, International financial flows and balance of payments

UNIT II**10 Hours**

Exchange Rates and Currency Risk, Exchange rate determination and forecasting, managing foreign exchange risk, Hedging techniques and derivatives in international finance, Currency speculation and international arbitrage

UNIT III**11 Hours**

International Investment and Financing Decisions, International capital budgeting and investment decisions, Capital structure and financing options for multinational corporations, Cost of capital and international cost of capital, Cross-border mergers, acquisitions, and alliances

UNIT IV**12 Hours**

Managing Multinational Working Capital and Financial Risk, Multinational working capital management and liquidity, international trade finance and payment methods, Country risk assessment and management, financial risk management in international operations

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

Suggested Readings

- Eun, C. S., & Resnick, B. G. *International Financial Management*. Boston, MA: McGraw-Hill Education.
- Madura, J. *International Financial Management*. Boston, MA: Cengage Learning.
- Levi, M. D. *International Finance: Theory into Practice*. London, UK: Routledge.
- Shapiro, A. C., & Sarin, A. *Multinational Financial Management*. Hoboken, NJ: Wiley.
- Moffett, M. H., Stonehill, A. I., & Eiteman, D. K. *Fundamentals of Multinational Finance*. Boston, MA: Pearson Education.

- Solnik, B., &McLeavey, D. *Global Investments*. Boston, MA: Pearson Education.

IQAC

Course Title: Innovation and Strategic Management**Course Code: MCM208**

L	T	P	Cr.
3	0	0	03

Learning Outcomes**Total Hours: 45**

After completion of this course, the learner will be able to:

Course Content

1. Analyze the importance of innovation in organizations and its impact on strategic management.
2. Create innovation frameworks and tools to identify and evaluate opportunities for innovation.
3. Develop strategies for fostering a culture of innovation and managing the innovation process.
4. Apply effective communication and leadership skills to promote and manage innovation within organizations.

UNIT I**10 Hours**

Innovation and Strategic Management, Innovation and its role in strategic management, The innovation process: From ideation to commercialization, Types of innovation and their significance in different organizational contexts

UNIT II**12 Hours**

Innovation Strategies and Frameworks, Open innovation and collaboration models, Disruptive innovation and sustaining innovation, Design thinking and user-centered innovation, Managing innovation portfolios and risk assessment

UNIT III**11 Hours**

Fostering a Culture of Innovation, creating an innovation-friendly organizational culture, Leadership and innovation management, Employee engagement and empowerment in driving innovation, managing creativity and overcoming resistance to change

UNIT IV**12 Hours**

Integration of Innovation and Strategic Management, aligning innovation with organizational strategy, Strategic decision-making and innovation implementation, managing intellectual property and innovation protection, Measuring and evaluating innovation performance

Transaction Mode

Classroom-based, Online or Distance Learning, Blended Learning, Seminar or Workshop Format, Case Study Approach, Project-based Learning

Suggested Readings

- Tidd, J., Bessant, J., & Pavitt, K. *Managing Innovation: Integrating Technological, Market, and Organizational Change*. Wiley.
- Dyer, J. H., Gregersen, H. B., & Christensen, C. M. *The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators*. Harvard Business Review Press.

- Chesbrough, H. *Open Innovation: The New Imperative for Creating and Profiting from Technology*. Harvard Business Review Press.
- McGrath, R. G. *Seeing Around Corners: How to Spot Inflection Points in Business Before They Happen*. Houghton Mifflin Harcourt.
- O'Reilly III, C. A., & Tushman, M. L. *Lead and Disrupt: How to Solve the Innovator's Dilemma*. Stanford Business Books.
- Porter, M. E. *What Is Strategy?* Harvard Business Review Press.

10A1C

Course Title: Technology and Disruptive Innovation
Course Code: MCM209

L	T	P
3	0	0

Learning Outcomes

Total Hours: 45

After completion of this course, the learner will be able to:

1. Understand the concepts and theories of technology and disruptive innovation.
2. Analyze emerging technological trends and their potential impact.
3. Evaluate the disruptive potential of innovations on industries and markets.
4. Develop strategies to respond to disruptive technologies and market changes.

Course Content

UNIT I

10 Hours

Technology and Disruptive Innovation, Overview of technology and innovation landscapes

Types of innovation: sustaining, incremental, and disruptive, Technology adoption and diffusion, Ethical considerations in technological advancements

UNIT II

12 Hours

Technological Trends and Emerging Technologies, Analysis of technological trends and their impact, Emerging technologies and their potential disruptions, The role of artificial intelligence, block chain, and Internet of Things (IoT), Technology forecasting and assessment methods

UNIT III

12Hours

Disruptive Innovation and Business Model, disruptive innovation theory, Disruptive business models and their characteristic, Strategies for incumbents to respond to disruptive threats, Open innovation and collaboration in disruptive environments

UNIT IV

11Hours

Managing Disruption and Ethical Implications, Innovation ecosystems and their role in managing disruption, Leadership and change management in the face of disruptive technologies, Ethical considerations in disruptive innovation. Balancing innovation and responsibility.

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Problem-solving Workshops, Guest Lectures and Industry Speakers

Suggested Readings

- Christensen, C. M. *The Innovator's Dilemma: When New Technologies Cause Great Firms to Fail*. Boston, MA: Harvard Business Review Press.
- Dyer, J. H., Gregersen, H. B., & Christensen, C. M. *The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators*. Boston, MA: Harvard Business Review Press.
- Christensen, C. M., Raynor, M. E., & McDonald, R. *Disruptive Innovation: A New Framework for Understanding Technological Change*. Boston, MA: Harvard Business Review Press.
- Furr, N., & Dyer, J. H. *The Innovator's Method: Bringing the Lean Start-up into Your Organization*. Boston, MA: Harvard Business Review Press.
- Chesbrough, H. *Open Innovation: Researching a New Paradigm*. New York, NY: Oxford University Press.

Course Title: Business Model Innovation**Course Code: MCM210**

L	T	P	Cr.
3	0	0	03

Learning Outcomes**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the concepts and theories of business model innovation.
2. Analyse existing business models and identify opportunities for innovation.
3. Evaluate the feasibility and viability of new business models.
4. Implement and manage business model innovation within organizations

Course Content**UNIT I****12Hours**

Business Model Innovation, and their importance, Types of business model innovation, the business model canvas and its components, Value creation and value proposition design

UNIT II**11 Hours**

Innovating Key Business Model Elements, Revenue models and pricing strategies, Distribution and channel strategies, Customer relationship and experience design, Key resources, activities, and partnerships

UNIT III**10 Hours**

Disruptive Business Models and Industry Transformation, understanding disruptive innovation and its impact on business models, Strategies for disrupting existing business models, Platform business models and the sharing economy, Business model innovation in digital ecosystems

UNIT IV**12 Hours**

Implementing and Managing Business Model Innovation, Assessing the feasibility and viability of new business models, Organizational change and transformation for business model innovation, Measuring and evaluating the success of business model innovation, Challenges and risks in implementing business model innovation

Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations

Suggested Readings

- Oster alder, A., & Pigneur, Y. *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*. Hoboken, NJ: Wiley.
- Johnson, M. W., Christensen, C. M., & Kagermann, H. *Reinventing Your Business Model*. Boston, MA: Harvard Business Review.

- Casadesus-Masanell, R., & Ricart, J. E. *How to Design a Winning Business Model*. Boston, MA: Harvard Business Review.
- Zott, C., Amit, R., & Massa, L. *The Business Model: Recent Developments and Future Research*. *Journal of Management*.

IOAACC

SEMESTER-III**Course Title: Research Methodology****Course Code: MCM301**

L	T	P	Cr.
4	0	0	4

Learning Outcomes**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Evaluate the research process, including the identification of research problems, formulation of research questions, and the steps involved in designing, conducting, and reporting research studies.
2. Apply appropriate research design and sampling techniques based on the research objectives, ensuring the selection of suitable methods for data collection and analysis.
3. Analyze and interpret research data using both quantitative and qualitative techniques, including descriptive and inferential statistics, thematic analysis, and content analysis.
4. Evaluate the ethical considerations involved in conducting research, including obtaining informed consent, ensuring participant confidentiality, and maintaining integrity in data collection and reporting.

Course Content**UNIT I****16 Hours**

Research: Nature, Purpose, and Scope of Research, Definition of research, Importance of research in various fields, Characteristics of good research.

Research Process: Steps and Components Identification of research problem, Formulation of research objectives and questions, Literature review and theoretical framework, Research design and methodology, Data collection and analysis, Interpretation and reporting of results, Ethical considerations in research

UNIT II**14 Hours**

Research Design: Types and Selection, Experimental, quasi-experimental, and non-experimental designs, Cross-sectional and longitudinal designs, Case study, survey, and ethnographic designs.

Sampling Techniques: Principles and Methods, Probability sampling techniques (simple random sampling, stratified sampling, cluster sampling), non-probability sampling techniques (convenience sampling, purposive sampling, snowball sampling), Sample size determination

UNIT III**15 Hours**

Data Collection Methods: Questionnaires and surveys, Interviews (structured, semi-structured, and unstructured), Observations (participant and non-participant).

Data Analysis Techniques: Descriptive statistics (measures of central tendency and variability), Inferential statistics (hypothesis testing,

correlation, regression), Qualitative data analysis (thematic analysis, content analysis)

UNIT IV

15 Hours

Research Ethics: Ethical considerations in research involving human participants, Informed consent and confidentiality, Integrity and responsible conduct of research.

Research Reporting and Presentation: Writing a research proposal, Structure and format of a research report, Effective presentation of research findings, Publication and dissemination of research results.

Transaction Mode

Face-to-face classroom instruction, offline synchronous sessions, online asynchronous discussions, Individual research projects, Group discussions and presentations, Practical exercises and data analysis tasks

Suggested Readings

- *Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Sage Publications.*
- *Sekaran, U., & Bougie, R. Research Methods for Business: A Skill-Building Approach. Wiley*
- *Neuman, W. L. Social Research Methods: Qualitative and Quantitative Approaches. Pearson.*
- *Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students. Pearson.*
- *Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.*
- *Panneerselvam, R. Research Methodology. PHI Learning Pvt. Ltd.*

Course Title: Research Proposal**Course Code: MCM02**

L	T	P	Cr.
2	0	4	4

Learning Outcomes**Total Hours: 90**

After completion of this course, the learner will be able to:

1. Apply critical thinking skills to identify and define a research problem, develop research questions, and justify the significance and relevance of the research proposal.
2. Evaluate the literature review in existing research and develop a theoretical framework to support the research proposal.
3. Design a well-structured and coherent research proposal, including clear and concise sections such as introduction, literature review, methodology, and expected outcomes.
4. Formulate the research proposal effectively, both in written and oral formats, addressing questions and feedback.

Course Content**UNIT I****22 Hours**

Research Proposal: Purpose, Components, and Significance, Definition and importance of research proposal, Role of research proposal in the research process, Components of a research proposal.

Research Problem Identification and Justification: Identifying research gaps and formulating research questions, Justifying the significance and relevance of the research problem, reviewing existing literature and establishing the research context

UNIT II**23 Hours**

Defining Research Objectives and Research Questions: Formulating clear and concise research objectives, aligning research objectives with the research problem, developing research questions to address the objectives

Research Methodology and Design: Selecting appropriate research design and methodology, determining data collection methods and techniques, Addressing issues of sampling, data analysis, and ethical considerations

UNIT III**23 Hours**

Conducting a Literature Review: Identifying relevant sources and literature databases, critically analysing and synthesizing existing literature, Identifying gaps and areas for further research.

Establishing a Theoretical Framework: Developing a conceptual framework or theoretical model, identifying relevant theories and frameworks to support the research study, Establishing linkages between the research problem, objectives, and theories

UNIT IV

22 Hours

Writing the Research Proposal: Organizing and structuring the research proposal, writing clear and concise sections, including the introduction, literature review, methodology, and expected outcomes, Following guidelines and formatting requirements.

Presenting the Research Proposal: Preparing an effective oral presentation of the research proposal, Communicating the research problem, objectives, methodology, and expected outcomes, Addressing questions and feedback from the audience

Transaction Mode

Lectures, Discussions, Workshops, Case Studies, Research Proposal, Presentations, Practical Exercises, One-on-One Consultations

Suggested Readings

- *Sekaran, U., & Bougie, R. Research Methods for Business: A Skill-Building Approach. Wiley.*
- *Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Sage Publications.*
- *Leedy, P. D., & Ormrod, J. E. Practical Research: Planning and Design. Pearson.*
- *Kumar, R. Research Methodology: A Step-by-Step Guide for Beginners. Sage Publications India.*
- *Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students. Pearson.*
- *Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.*

Course Title: Ethics & IPR**Course Code: MCM303**

L	T	P	Cr.
2	0	0	2

Learning Outcomes**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Evaluate the ethical principles and their application in various contexts, including business, technology, research, and professional practice.
2. Analyze ethical issues and dilemmas related to intellectual property rights, technology development, and the digital era.
3. Evaluate the legal framework and concepts of intellectual property rights, including patents, copyrights, trademarks, and their implications in innovation and creativity.
4. Develop ethical decision-making skills and strategies to navigate complex ethical challenges in business, technology, research, and professional settings.

Course Content**UNIT I****7 Hours**

Ethics and IPR: Meaning, importance, and ethical principles. Intellectual Property Rights: Types of IPR, significance, and legal framework. Ethical Decision-Making in Business: Ethical theories and frameworks, Ethical Issues in Technology: Privacy, security, artificial intelligence, and digital rights

UNIT II**8 Hours**

Patents: Concept, patentability, and patent infringement, Copyrights: Scope, protection, and fair use, Trademarks: Registration, infringement, and brand protection, Research Ethics: Responsible conduct of research, plagiarism, and data integrity, Ethical Considerations in Technology Development: Implications of emerging technologies, ethical design, and social impact, Ethical Governance: Role of ethics in organizational decision-making, corporate culture, and stakeholder management, Corporate Social Responsibility: Definition, implementation, and impact on society and environment

UNIT III**8 Hours**

Global Ethics: Cultural relativism, ethical challenges in international business, and ethical standards, International Intellectual Property Rights: Global treaties, challenges, and harmonization efforts, Digital Ethics: Privacy, data protection, cybersecurity, and online ethics, Ethical Issues in the Use of Artificial Intelligence (AI) and Big Data, Ethical Leadership: Traits, responsibilities, and ethical decision-making in leadership roles, Professional Ethics: Ethical codes and standards in various professions

UNIT IV

7 Hours

Bioethics: Ethical considerations in genetic engineering, human subjects research, and healthcare delivery. Ethical Issues in Healthcare: Patient rights, end-of-life decisions, and access to healthcare. Technology Transfer: Licensing, commercialization, and intellectual property valuation. Open Source and Open Innovation: Ethical considerations and impact on innovation

Transaction Mode

Lectures, Discussions, Workshops, Case Studies, Research Proposal, Presentations, Practical Exercises, One-on-One Consultations

Suggested Readings

- *Velasquez, M. G. Business Ethics: Concepts and Cases. Pearson.*
- *Lawrence, A. T., & Weber, J. Business and Society: Stakeholders, Ethics, Public Policy (15th ed.). McGraw-Hill Education.*
- *Beauchamp, T. L., & Bowie, N. E. Ethical Theory and Business. Pearson.*
- *Kizza, J. M. Ethical and Social Issues in the Information Age. Springer.*
- *Patterson, D. Ethics in Business: A Guide for Managers. Routledge.*
- *Waelde, C., Kheria, S., & Cornwell, J. Contemporary Intellectual Property: Law and Policy. Oxford University Press.*

Course Title: Proficiency in Teaching**Course Code: MCM304**

L	T	P	Cr.
0	0	4	2

Learning Outcomes**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Design the learner-centred instructional plans and learning outcomes.
2. Apply innovative teaching strategies and technologies to engage learners.
3. Analyze the different assessment methods to evaluate student learning.
4. Develop teaching experiences and continuously improve teaching practices.
5. Develop effective communication and classroom management skills.

Course Content**UNIT I****12 Hours**

Overview of the course and its objectives - Theories of learning and their implications for teaching - Understanding the role of the teacher and student in the learning process - Writing clear and measurable learning outcomes -

Meaning Nature, definition, scope, and importance Pedagogy, Andragogy, and Heutagogy – Skills-based approach to teaching (Teaching skills), Micro-teaching, Macro teaching. Methods and approaches of teaching - CAM, Structure-function approach, Synthetic and Analytic approach, Jurisprudential inquiry model

UNIT II**13 Hours**

Understanding the diverse needs and backgrounds of learners - Creating an inclusive and supportive learning environment - Facilitating active learning and student engagement strategies

Lectures, discussions, and demonstrations - Group work, collaborative learning, and cooperative learning - Problem-based learning, case studies, and simulations

UNIT III**15 Hours**

Integrating technology tools into instruction – Online, blended learning, flipped learning, and M-learning approaches - Using educational software and platforms effectively

Formative and summative assessment methods – Difference between Assessment, Evaluation and Measurement, E-assessment tools,

UNIT IV**20 Hours**

The importance of reflective practice in teaching - Self-assessment and evaluation of teaching effectiveness – Need for Professional development - Teaching in multicultural and international classrooms - Culturally responsive teaching practices

Meaning, Definition of teaching model - Assumptions, Importance, Role, and type of teaching models. Historical teaching model, Philosophical model of teaching

Transaction Mode

Discussions, Case Studies, Microteaching, Classroom Observations, Peer Teaching: Video Analysis, Role-Playing, Lecture-cum-demonstration, Classroom Simulations, Reflective Journals/Blogs, Teaching Portfolios and Technology Integration, Flipped Teaching.

Suggest Reading

- Ali, L. *Teacher education*. New Delhi: APH Publishing Corporation.
- Anandan, K. *Instructional technology in teacher education*. New Delhi: APH Publishing Corporation.
- Bruce R Joyce and Marsha Weil, *Models of Teaching*, Prentice Hall of India Pvt Ltd, 1985.
- Chalan, K. S. *Introduction to educational planning and management*. New Delhi: Anmol Publications Pvt. Ltd.
- Chand, T. (2008). *Principles of teaching*. New Delhi: Anmol Publications Pvt. Ltd.
- Chiniwar, P. S. *The technology of teaching*. New Delhi: Anmol Publications Pvt. Ltd.
- Curzon, L. B., & Tummons, J. *Teaching in future education*. U.S.A: Bloomsbury Academic Publications.
- Das, R.C. (1993): *Educational Technology – A Basic Text*, Sterling Publishers Pvt. Ltd.
- Evaut, M. *The International Encyclopedia of Educational Technology*.
- Gage N L, *Handbook of Research on Teaching*, Rand Mc Nally and Co., Chicago, 1968.
- Graeme, K. (1969): *Blackboard to Computers: A Guide to Educational Aids*, London, Ward Lock.
- Haas, K.B. and Packer, H.Q. (1990): *Preparation and Use of Audio-Visual Aids*, 3rd Edition, Prentice Hall, Inc.
- Haseen Taj (2006): *modern Educational Technology*, Agra: H.P Bhargava Book House.
- Jarvis, M. (2015). *Brilliant ideas for ICT in the classroom*. New York: Routledge Publications.
- Kumar, K.L. (2008): *Educational Technology*, New Age International Pvt. Ltd. Publishers, New Delhi (Second Revised Edition).
- Kumar, P. (2015). *Web-based technology in education*. New Delhi: APH Publishing Corporation.
- Mangal, S. K. (2014). *Advanced educational psychology*. New Delhi: PHI Learning Pvt. Ltd.
- Mohan, R. (2011). *Teacher education*. New Delhi: PHI Learning Pvt. Ltd.
- Mukhopadhyay, M. (1990): *Educational Technology – Year Book 1988*, All India Association for Educational Technology, New Delhi.
- Murty, K. (2015). *Educational technology*. New Delhi: APH Publishing Corporation.
- Popham, W. J. (2014). *Classroom assessment*. U.S.A: Pearson Publications.
- Purayil, A. V. (2015). *Educational technology*. New Delhi: APH Publishing Corporation.

- *Ranford, C. P. (2013). Strategies for successful student teaching. New Jersey: Pearson Publications.*
- *Schrum, L., & Levin, B. B. (2015). Leading 21st Century School. U.S.A.: Sage Publications.*
- *Sharma R A, Technology of Teaching, International Publishing House, Meerut, 1988.*
- *Sharma, R. N., & Chandra. S. S. (2007). Advanced educational technology. New Delhi: Atlantic Publications.*
- *Siddiqui M S., and Khan M S., Models of Teaching – Theory and Research, Manas Publication, New Delhi, 1991*
- *Singh, & et. al. (2014). Educational technology: teaching-learning. New Delhi: APH Publishing Corporation.*

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- *www.adprima.com*
- *www.apa.org*
- *www.crlt.umich.edu*
- *www.edutopia.org*
- *www.eveuniversity.org*
- *www.facultyfocus.com*
- *www.reddit.com*
- *www.theteachersguide.com*

Course Title: Computer Lab**Course Code: MCM305**

L	T	P	Cr.
0	0	4	2

Learning Outcomes**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Analyze the hardware, software, components of a network and the interrelations.
2. Evaluate networking protocols and their hierarchical relationship to compare protocol models and select appropriate protocols for a particular design.
3. Acquire the skill to manage multiple operating systems, systems software, network services and security to evaluate and compare system software and emerging technologies
4. Apply solutions for networking and security problems, balancing business concerns, technical issues and security

Course Content**Networking and System Management**

Hardware, software, and network components and their interrelationships.

Networking protocols and select appropriate ones for specific design scenarios. Operating systems, system software, and network services.

Networking and security problems, considering performance and security balance.

Transaction Mode

Problem-solving learning, blended learning, Gasification, Cooperative learning, Inquiry-based learning, Visualization, Group discussion, experiential learning, Active participation

Course Title: Service Learning**Course Code: MCM306**

L	T	P	Cr.
0	0	4	2

Learning Outcomes

After completion of this course, the learner will be able to:

1. Participate in community activities to establish connections and build relationships.
2. Evaluate community needs through research and conversations with community members.
3. Develop and implement initiatives that address community needs.
4. Apply on personal growth, community impact, and ethical considerations related to service activities.

Course Content

This course aims to engage students in meaningful service-learning activities that foster community linking. Students will actively participate in community-based projects, collaborate with community members and organizations, and reflect on the impact of their service activities. Through this experiential learning approach, students will develop a deep understanding of community needs, build relationships with diverse stakeholders, and contribute to community development.

In this course, students are expected to have a presence in the community throughout the semester and reflect on their experiences regularly. In these reflections, they use course content as a basis for their analysis and understanding of the key theoretical, methodological and applied issues at hand.

Transaction Mode

Problem solving learning, blended learning, Gamification, Cooperative learning, Inquiry based learning, Visualization, Group discussion, experiential learning, Active participation

Suggested Reading

- *"Service-Learning in Higher Education: Concepts and Practices"* by Barbara Jacoby.
- *"Learning Through Serving: A Student Guidebook for Service-Learning and Civic Engagement Across Academic Disciplines and Cultural Communities"* by Christine M. Cress, Peter J. Collier, and Vicki L. Reitenauer.
- *"Reflection: Turning Experience into Learning"* by David Boud, Rosemary Keogh, and David Walker.
- *"The Community Engagement Professional in Higher Education: A Competency Model for an Emerging Field"* by Lina D. Dostilio.

Course Title: Internship (4 Weeks)**Course Code: MCM307**

L	T	P	Cr.
-	-	-	04

Learning Outcomes

After completion of this course, the learner will be able to:

1. Develop professional skills such as communication, time management, teamwork, and problem-solving skills
2. Connect with experienced professionals in their field and learn about job opportunities and gain insights into the industry.
3. Apply theoretical knowledge gained in their academic studies to real-world situations and understand the practical implications of their academic knowledge.
4. Gain exposure to various industries and understand the different career paths available to them in their field of study.

Course Content

The Internship course is a 4-week program that offers students or recent graduates the opportunity to gain practical work experience in their field of study. The course is designed to provide students with hands-on experience working in a professional environment, allowing them to apply their knowledge and skills to real-world situations. Through this program, students will have the opportunity to work with experienced professionals and gain exposure to various industries, while also developing their communication, time management, and teamwork skills.

Transaction Mode

Peer Demonstration, Field Visit, Role Play

Evaluation Criteria

- A. First Week Attendance and Report taken from industry where internee joins: 10 Marks
- B. Second Week Attendance and Report taken from industry where internee joins: 10 Marks
- C. Third Week Attendance and Report taken from industry where internee joins: 10 Marks
- D. Fourth Week Attendance and Report taken from industry where internee joins: 10 Marks
- E. Internship completion certificate duly stamped and signed from industry where internee joins: 10 Marks
- F. Viva Voce (Department will held it with one external expert): 20 Marks
- G. Submission of Training report: 30 Marks

Course Title: MOOC
Course Code: MCM399

L	T	P	Cr.
-	-	-	04

Course Content

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

Transaction Mode

Online Teaching

MOOC

SEMESTER-IV**Course Title: Dissertation****Course Code: MCM401**

L	T	P	Cr.
-	-	-	20

Learning Outcomes

After completion of this course, the learner will be able to:

1. Develop advanced research skills, including literature review, data collection, analysis, and interpretation, to investigate a specific research question or problem.
2. Apply critical thinking and analytical skills to evaluate existing literature, theories, and methodologies, and generate new insights or perspectives within the chosen research area.
3. Demonstrate effective communication skills by presenting research findings and arguments in a clear, coherent, and well-structured dissertation, adhering to academic writing conventions.
4. Create, manage, and execute an independent research project, demonstrating self-motivation, time management, and organizational skills throughout the dissertation process.

Course Content

The Dissertation course is designed to provide students with comprehensive guidance and support throughout the process of conducting independent research and writing a dissertation. Through this course, students will acquire advanced research skills, develop critical analysis abilities, and effectively communicate their research findings. The course will emphasize the importance of independent project management and provide extensive guidance on research methodologies, data analysis techniques, and academic writing conventions.

Transaction Mode

Field work, Mentoring, Discussion