

**Study Scheme and Syllabus of**  
**Master of Business Administration**  
**(Fintech)**  
**Batch 2024 onwards**



**Department of Academics**  
**IK Gujral Punjab Technical University**

**I.K.G. Punjab Technical University**  
**Program Educational Objectives (PEOs)**

**PEO1:** To inculcate knowledge in students with experiential learning and prepare the for advance study and life long learning.

**PEO2:** To develop strategic understanding of fundamental principles of business and competencies in the area of accounts, marketing, interpersonal skills, human resource management and entrepreneurship.

**PEO3:** To train the students for dynamic business environment and apply their perspectives through innovation and creativity.

**PEO4:** To develop competencies in qualitative and quantitative techniques to analyse the business data as well as developing an understanding of economic, legal and social environment of Indian business.

**PEO5:** To inculcate leadership skills, professionalism, effective communication skills, interpersonal skills and team work in students so as to enable them to manage and collaborate in diverse work environments.

**PEO6:** To develop responsiveness to social issues and ability to identify business solutions to address the same. Students will also be able to understand the issues of business ethics.

**Program Outcomes (POs)**

The program outcomes specify the knowledge, skills, values and attitudes students are expected to attain in courses or in a program. The six outcomes of MBA program are as below:

1. **Business Environment and Domain Knowledge:** Economic, legal and social environment of Indian business.. Graduates are able to improve their awareness sand knowledge about functioning of local and global business environment and society. This helps in recognizing the functioning of businesses, identifying potential business opportunities, evolution of business enterprises and exploring the entrepreneurial opportunities.

2. **Critical thinking, Business Analysis, Problem Solving and Innovative Solutions:** Competencies in quantitative and qualitative techniques. Graduates are expected to develop skills on analysing the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, business strategy and human resources.

3. **Global Exposure and Cross-Cultural Understanding:** Demonstrate a global outlook with the ability to identify aspects of the global business and Cross Cultural Understanding.

4. **Social Responsiveness and Ethics:** Developing responsiveness to contextual social issues / problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Graduates are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviors.

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5. **Effective Communication:** Usage of various forms of business communication, supported by effective use of appropriate technology, logical reasoning, articulation of ideas. Graduates are expected to develop effective oral and written communication especially in business applications, with the use of appropriate technology (business presentations, digital communication, social network platforms and so on).

6. **Leadership and Teamwork:** Understanding leadership roles at various levels of the organization and leading teams. Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

(Source: Model Curriculum for Management programs (MBA) January, 2018, AICTE, New Delhi. [www.aicte.india.org](http://www.aicte.india.org))

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### Courses & Examination Scheme:

#### First Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
MBA 101-18	Core Theory	Foundations of Management	4	0	0	40	60	100	4
MBA 102-18	Core Theory	Managerial Economics	4	0	0	40	60	100	4
MBA 103-18	Core Theory	Quantitative Techniques	4	0	0	40	60	100	4
MBA 104-18	Core Theory	Accounting for Management and Reporting	4	0	0	40	60	100	4
MBA 105-18	Core Theory	Business Environment and Indian Economy	4	0	0	40	60	100	4
MBA 106-18	Core Theory	Business Ethics and CSR	4	0	0	40	60	100	4
MBA 107-18	Core Theory	Business Communication for Managerial Effectiveness	4	0	0	40	60	100	4
	<b>TOTAL</b>		<b>28</b>	<b>0</b>	<b>0</b>	<b>280</b>	<b>420</b>	<b>700</b>	<b>28</b>

#### Second Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
MBA 201-18	Core Theory	Business Analytics for Decision Making	4	0	0	40	60	100	4
MBAFT 202-25	Core Theory	Legal Environment for Business	4	0	0	40	60	100	4
MBA 203-21	Core Theory	Marketing Management	4	0	0	40	60	100	4
MBA 204-18	Core Theory	Human Resource Management	4	0	0	40	60	100	4
MBA 205-18	Core Theory	Production and Operations Management	4	0	0	40	60	100	4
MBA 206-21	Core Theory	Corporate Finance and Policy	4	0	0	40	60	100	4
MBAFT 207-25	Core Theory	Introduction to Fintech	4	0	0	40	60	100	4
MBAGE 201-18	General Elective	Computer Applications for Business	2	0	0	40	60	100	2
	<b>TOTAL</b>		<b>29</b>	<b>0</b>	<b>1</b>	<b>320</b>	<b>480</b>	<b>825</b>	<b>30</b>

**Note: After second semester every student will be required to undergo summer training of six weeks duration in the corporate sector.**

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## MBA 101-18 Foundations of Management

**Course Objective:** This course presents a thorough and systematic coverage of management theory and practice. The course aims at providing fundamental knowledge and exposure of the concepts, theories and practices in the field of management. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1:** Describe fundamental concepts and principles and conventions of accounting.

**CO2:** Explain the role and responsibilities of managers and adapt to the various styles of management across organizations.

**CO3:** Develop analytical abilities to face the business situations.

**CO4:** Apply various tools that would facilitate the decision making process in the business.

**CO5:** Develop peer based learning and working in groups and teams.

**CO6:** To comprehend the application of various controlling techniques in management.

### Unit I

**Introduction:** Definition, nature, scope, importance, Functions of management and manager, Managerial roles and skills.

**Evolution of management thought and Management thinkers:** Classical Approach, Neo Classical Approach, Quantitative approach, Behavioral approach, Systems approach, Contingency approach. Contributions of F. W. Taylor, Henry Fayol, Mary Parker Follet, Chester Bernard, Max Weber, Peter, F. Drucker, Gilbreths, Henry Gantt, Abraham Maslow, Herzberg and McGregor.

### Unit II

**Planning:** Importance, types of plans, and process of planning, business forecasting, MBO: Concept, importance, process, benefits and limitations.

**Strategic management:** Nature, importance, purpose, types, process and major kinds of strategies, McKinsey's 7-S Approach.

**Decision-Making:** Importance, types, steps and approaches, Decision Making in various conditions, Decision tree.

### Unit III

**Organizing:** Concept and process of organizing, Formal Vs Informal organization, Organizational structure: Types of Organizational structure, Bases of Departmentalization. **Line & Staff:** concept, line-staff conflict.

**Authority & Power:** concept, responsibility and accountability. **Delegation:** concept, importance, factors affecting delegation, effective delegation, Span of Management, Decentralization and centralization, **Staffing,** importance and process. **Coordination:** Concept, importance, difficulties and techniques to ensure effective coordination.

### Unit IV

**Control:** Concept, importance, characteristics, process of control, types and techniques of control.

**Comparative study:** Japanese Management and Z-culture of American Companies, Chinese Style Management,

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**Modern management techniques:** an overview of various latest techniques: Business process Re-engineering, Business outsourcing, knowledge management, E-Business Management.

**Note:** Relevant Case Studies should be discussed in class.

### **Suggested Readings:**

- Harold Koontz, and Heinz Wehrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
- Stephen P Robbins, Mary Coulter and Neharika Vohra, *Managemnt*, New Delhi, Pearson, 2011.
- V S P Rao & V H Krishna, *Management*, Excel Books
- P.Subba Rao, *Principles of Management*, Himalaya Publishing
- Dubrin, *Management: Concepts & Cases*, Cengage Learning
- Ferrell, *Business: A Changing World*, Tata McGraw Hill
- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGraw Hill.

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**MBA 102-18**  
**Managerial Economics**

**Course Objective:** The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1:** Understand the basic concepts of economics and relate it with other disciplines and identify the importance of economics in managerial decision making.

**CO2:** Measure price elasticity of demand, understand the determinants of elasticity and apply the concepts of price, cross and income elasticity of demand.

**CO3:** Analyze the demand and supply conditions and assess the position of a company and explain the concepts of factors of production, collective bargaining and the underlying theories of factors of production.

**CO4:** Recognize the relationship between short-run and long-run costs and will also be able to establish the linkage between production function and cost function

**CO5:** Compare and contrast four basic types of market i.e. perfect, monopoly, monopolistic and oligopoly and can determine price and output under different market types.

**CO6:** Understand basic concepts of macroeconomics and shall be able to measure national income using different approaches.

### **Unit-I**

**Introduction to Managerial Economics: Managerial Economics:** Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept.

**Demand:** Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand, Demand estimation. **Demand forecasting,** Demand forecasting of new product.

**Indifference Curve Analysis:** Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory.

### **Unit-II**

**Production Function :** Production function Meaning, Concept of productivity and technology, Short Run and long run production function, Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale; Estimation of production function. **Theory of Cost:** Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function. **Revenue Curve:** Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation.

### **Unit-III**

**Market Structure:** Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly, Price leadership model. **Supply:** Introduction to supply and supply curves. **Pricing:** Pricing practices; Commodity Pricing: Economics of advertisement

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costs; Types of pricing practices. **Factor Pricing:** Demand and supply of factors of production; Collective bargaining, Concept of rent, profit, interest- Rate of return and interest rates; Real vs. Nominal interest rates. Basic capital theory–Interest rate and return on capital, Measurement of profit.

### Unit-IV

**Product market:** Saving and Investment function, Consumption function, Aggregate supply and Aggregate demand, Investment multiplier, Foreign trade and budget multiplier. **Money market:** Motive for holding money; Liquidity preference, Money demand, Money market equilibrium. IS-LM Analysis: Derivation of nominal IS-LM and equilibrium. **National Income:** Conceptual Framework, Measures of National Income, Methods of Measurement, Limitations of National Income. **Consumption Function:** Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume. Keynes Psychological Law of Consumption - Meaning, Properties and Implications, **Inflation:** Meaning, Types, Theories, Causes, Effects and Control, Unemployment Trade off, **Trade Cycles:** Concept and Theories of trade cycles.

**Note:** Relevant Case Studies will be discussed in class.

### Suggested Readings/ Books:

- D. M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
- Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata McGraw Hills
- Geetika, *Managerial Economics*, Tata McGraw Hills
- Froeb, *Managerial Economics*, Cengage Learning
- Koutsoyiannis, A, *Modern Micro Economics*, Palgrave Macmillan Publishers, New Delhi. 2.
- Thomas Christopher R., and Maurice S. Charles, *Managerial Economics – Concepts and Applications*, 8th Edition,
- Peterson and Lewis, *Managerial Economics*, 4th Edition, Prentice Hall of India Pvt. Ltd., New Delhi.
- Shapiro, *Macro Economics*, Galgotia Publications.
- H. L Ahuja *Advanced Economic Analysis*, S. Chand & Co. Ltd, New Delhi. 7.
- G.S Gupta, *Managerial Economics*, Tata McGraw Hill.
- Goel Dean, *Managerial Economics*, Prentice Hall of India, Pvt. Ltd., New Delhi
- K.K. Dewett, *Modern Economic Theory*, S. Chand Publication



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**MBA 103-18**  
**Quantitative Techniques**

**Course Objective:** The objective of this paper is to acquaint the students with quantitative and operations research techniques that play an important role in managerial decision-making.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1:** To have a deeper and rigorous understanding of fundamental concepts in business decision making under subjective conditions.

**CO2:** To apply the concepts of central tendency and variation in managerial decision making.

**CO3:** To enhance knowledge in probability theory and normality and its distribution concepts.

**CO4:** To understand the concept of correlation regression analysis and their applications.

**CO5:** To apply the learnt techniques to build the best fit route of transportation for carrying schedule of activities.

**CO6:** To apply the operations techniques in reality to market scenario.

### **Unit I**

**Introduction to Statistics:** Meaning, Definition in singular and plural sense, Features of statistics, Importance, Functions, Scope and Limitations of Statistics.

**Measures of Central Tendency:** Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile). Graphic presentation of measures of central tendency.

**Measures of Variation:** Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance. Moments Concept, calculation and Significance. Skewness: Meaning, Measurement using Karl Pearson and Bowley Measures. Concept of Kurtosis.

### **Unit II**

**Simple Correlation Analysis:** Meaning of Correlation: Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient, calculation and properties of coefficient, Rank Correlation.

**Simple Regression Analysis:** Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.

**Theory of Probability:** Meaning of Probability, Approaches to the calculation of probability, calculation of event probabilities, Addition and Multiplication Laws of Probability (Proof not required), Conditional Probability and Bayes' Theorem (Proof not required).

### **Unit III**

**Probability Distribution:** Binomial Distribution, Poisson Distribution and Normal Distribution with their properties and applications.

**Linear Programming:** Formulation of linear programming problems. Solution by Graphic method and by using Simplex method algorithm including Big-M method. Business applications of LP. Degeneracy. Duality. Post-optimality analysis.

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**Game Theory:** Two-person zero-sum games. Games of pure strategies and Games of mixed strategies. Rule of dominance. Graphic solution to games. Business applications.

### Unit IV

**Transportation:** Transportation problem: Initial feasible solution using North-west Corner Rule; Least Cost Method; and Vogel's Approximation Method. Testing optimality using MODI method.

**Assignment Problems:** Assignment problem: Solution using Hungarian Assignment Method.

**Project Scheduling:** PERT/CPM: Project networks. Scheduling of projects with known activity times – Critical path and scheduling of activities.

### Suggested Readings:

- Levin, Richard and David S. Rubin. “*Statistics for Management*”. 7th Edition, Prentice Hall of India, New Delhi.
- Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7th Edition, Prentice–Hall of India, New Delhi.
- Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
- Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4th Edition (2008), Pearson Education.
- Anderson, David R., Dennis J. Sweeney and Thomas A., Williams, *An Introduction to Management Science*, South-Western.
- Taha, Hamdy A, *Operations Research – An Introduction*, Prentice-Hall of India Private Ltd., New Delhi.
- Hillier, Frederick S. and Gerald J. Lieberman, *Introduction to Operations Research*, McGraw Hill India (Pvt) Ltd.
- Vohra, N.D., *Quantitative Techniques in Management*, McGraw Hill Education Private Limited, New Delhi.
- Sharma, J. K., *Operations Research; Theory and Applications*, Macmillan Indian, New Delhi.
- Winston, Wayne L., S. Christian Albright and Mark Broadle, *Practical Management Science*, Duxbury – Thompson learning, Australia.
- Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, 23rd Edition (1995), Vikas Publications.

**Note: Latest edition of the readings may be used.**

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## MBA 104-18

### Accounting For Management and Reporting

**Course Objective:** This course aims to familiarize the students with various accounting concepts, tools and techniques and its application in managerial decision making. It also acquaints the students with the latest accounting practices and reporting standards.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1** – To familiarize the students about the basic concepts, principles and process of accounting and to make them aware about the formats of financial statements of public limited, banking and insurance companies.

**CO2** – To explain the students about the concepts of cost and various intricacies for preparing the cost sheet.

**CO3** – To acquaint students about the decision making techniques using the concepts of marginal costing, standard costing and budgetary control.

**CO4** – To enable the students to analyse financial statements using various tools for financial analyse and interpret the financial position of a business organization.

**CO5** – To familiarize the students about the contemporary developments in the accounting.

**CO6** – To make students aware about the recent developments in financial reporting and regulations so that they may understand and appreciate the concept and process of harmonization of financial reporting practices.

#### Unit I

**Introduction to Accounting:** Accounting as an information system, Accounting Process, concepts, convention and principles of Accounting, Role of accountant in an organization. Branches of accounting: Financial, Cost and Management Accounting and their inter-relationships, Exposure to format of schedule VI of Public Limited, Banking and Insurance Companies.

#### Unit II

**Cost Accounting:** Meaning, Objectives, Scope and Classification of costs, Preparation of Cost Sheet. **Marginal Costing** –Concept of Marginal Cost; Marginal Costing Vs Absorption Costing; **Cost-Volume-Profit Analysis**; Break-Even Analysis; Assumptions and its practical applications for managerial Decision making with special reference to pricing, make or buy decisions, selection of Sales-Mix.

**Standard Costing:** Introduction, Variance Analysis, types of Variances- Materials and Labour Variances. **Budgetary Control-** Types of Budgets Master budget Zero base budgeting, Fixed Budget and Flexible Budgets, Zero Base Budget, Participative Budget and Performance Budget.

#### Unit III

**Financial Statement Analysis:** Concepts and objectives, **Tools of Financial Analysis:** trend analysis, common size statements, comparative statements, Ratio analysis- Liquidity, solvency, profitability, turnover ratios, Cash flow statements and funds flow statements.

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### Unit IV

**Recent Developments in Accounting:** Introduction to concept of Price Level Accounting, Human Resource Accounting, Transfer Pricing, Target Costing, Kaizen costing, Activity based costing, Life Cycle Costing.

**Financial Reporting and Regulations:** Meaning, objectives, principles and environment of financial reporting; Introduction to Accounting Standards issued by ICAI, US GAAPs, International Accounting Standards, IFRS, Applicability of various accounting standards, comparison and the process of harmonization.

### Suggested Readings:

- Ahuja, N. L. and Dawar, V. 'Financial Accounting and Analysis' Taxmann Publishers
- Khan and Jain, 'Management Accounting', Tata McGraw.
- J. Madegowda, 'Accounting for Managers', Himalaya Publishing.
- 4. Horngren, Charles T., Gary L. Sundem and William O. Stratton, "Introduction to Management Accounting", Pearson Education Asia.
- Ramchandran, 'Financial Accounting for Management', Tata McGraw
- Jawahar Lal, 'Accounting for Management', Himalaya Publishing
- Pandey, I.M, "Essentials of Management Accounting", Vikas Publishing House.
- Sehgal, A. and Sehgal, D., '*Advanced Accounting – Financial Accounting I*', Taxmann Publications
- Shukla, M.C. and Grewal, T.S. *Advanced Accounts Vol. I & Vol. II*, S. Chand and Co.
- Horngren, C. T., Sundem, G. L. and Stratton, W. O., '*Introduction to Management Accounting*', Pearson Education
- Elliott, B. and Elliott, J., '*Financial Accounting and Reporting*', Pearson
- Gibson, C. H., '*Financial Reporting Analysis (Using Financial Accounting Information)*', South-Western Publications
- Christopher, N. and Parker, R., '*Comparative International Accounting*', Prentice Hall
- Bhattacharya, S.K. and John Dearden, "Accounting for Management – Text and Cases", Vikas Publishing House.
- Arora, M.N., "Cost Accounting – Principles and Practice", Vikas Publishing House.

**I.K.G. Punjab Technical University**  
**MBA 105-18**  
**Business Environment and Indian Economy**

**Course Objective:** This course aims at providing knowledge of the environment in which businesses operate, the economic, political, legal and social framework with a basic idea of the Indian Economy.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO 1:** Outline how an entity operates in a complex business environment.

**CO 2:** To systematically learn impact of legal & regulatory, macroeconomic, cultural, political, technological, global and natural environment on Business enterprise.

**CO 3:** To examine the critical opportunities and threats that arise from an analysis of external business conditions by applying scenario planning to synthesize trends prevailing in the external environment.

**CO 4:** To describe how various types of economic systems play a significant role in the success of a business.

**CO 5:** To understand the nature of Indian Economy and various issues relating to Indian Economy having a direct or indirect impact on business environment.

**CO6:** To discuss various development strategies in India.

### **UNIT I**

**Business Environment:** Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment, Components of Business Environment. **Political Environment:** Three political institutions: Legislature, Executive and Judiciary, Fundamental rights, Directive Principles, Rationale and extent of state intervention.

**Economic Environment:** Concept, features of various economic systems, New Industrial policy and industrial licensing, new economic policies, aspects of economic reforms and their effects on business and emerging economies. Effect of recession on Business and remedies for that, Economic Planning in India: Objectives, Strategies and Evaluation of current five year plan, Monetary and Fiscal Policy.

### **UNIT II**

**Legal Environment:** Company Regulatory Legislations in India, FEMA, EXIM policy, Competition Law, Right to Information Act 2005.

**Public Sector in India:** Concepts, Philosophy and Objectives, Performance, Problems and Constraints. Disinvestment and Privatisation, Joint sector and Cooperative sector in India, Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

**Consumerism:** Role of Consumer Groups with Special Reference to India; Consumer Protection Act, 1986 with Latest Amendments.

**Ecological Environment:** Concepts of Green Management, Global Warming, Carbon Foot Printing, The Environment Protection Act 1986.

### **UNIT III**

**Technological Environment:** Impact of Technology on Business, Technological Policy, Intellectual Property Rights, Import of Technology, Appropriate Technology, Problems in Technology Transfer.

**International Environment:** Emergence of Globalisation, Control of Foreign Direct Investment, Benefits and Problems from MNCs. WTO, its role and functions, Implications for India. Trading Blocks, Foreign Trade: SEZ (Special Economic Zones),

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EPZ (Export processing zone), EOU (*Export Oriented Units*), Dumping and Anti-Dumping measures.

**Introduction to Indian Economy:** Colonialism and Development of Indian Economy, Framework of Indian Economy, Demographic Features and Indicators of Economic Growth and Development, Rural-Urban Migration and issues related to Urbanization, Poverty debate and Inequality, Nature, Policy and Implications.

### **Unit IV**

**Unemployment**-Nature, Central and State Government's policies, policy implications, Employment trends in Organized and Unorganized Sector

**Development Strategies in India:** Agricultural- Pricing, Marketing and Financing of Primary Sector, Changing structure of India's Foreign Trade. The Economic Policy and Infrastructure Development: Energy and Transport, Social Infrastructure- Education, Health and Gender related issues, Social Inclusion, Issues and policies in Financing Infrastructure Development.

### **Suggested Readings:**

- Paul Justin, Business Environment, Latest Edition, McGraw Hill Education, New Delhi.
- V.K. Puri & S.K. Misra, Economic Environment of Business, Latest Edition, Himalaya Publishing House, New Delhi.
- A.C. Fernando, Business Environment, Latest Edition, Pearson Publication, New Delhi.
- V. Neelamegam, Business Environment, Latest Edition, Vrinda Publications, Delhi.
- Francis Cherunilam, Business Environment, Latest Edition, Himalaya Publishing House, New Delhi.
- K. Aswathappa, Essentials of Business Environment, Latest Edition, Himalaya Publishing House, New Delhi.
- Govt. of India, Five Years Plan Documents.

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**MBA 106-18**  
**Business Ethics and Corporate Social Responsibility**

**Course Objective:** This Paper introduces students to the relationship between business and ethics, and tries them to understand how ethical principles could influence management decisions. It also signifies the concept of CSR and its implications on business.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1:** To integrate and apply contemporary Ethics & Governance issues in a business context

**CO2:** To analyse and apply ethics to contemporary business practices.

**CO3:** To analyse key perspectives on corporate social responsibility and their application.

**CO4:** To evaluate different corporate ownership structures and their key governance features.

**CO5:** To understand the ethical decision making, ethical reasoning, the dilemma resolution process.

**CO6:** To analyse and apply corporate governance perspectives to contemporary business practices.

### **Unit I**

**Business Ethics:** Characteristics, Principles, Types, Importance, Factors highlighting the importance of Business Ethics, Myths about Business Ethics. Ethical Values, Theories of Ethics, Absolutism verses Relativism, Teleological approach, the Deontological approach, Kohlberg's six stages of moral development (CMD), Code of Ethics.

**Business Ethics and Social Responsibilities of the firm** - relationship of the firms with customers, competitors, stockholders, dealers and suppliers. Ethics v/s Ethos, Indian v/s Western Management, Globalisation and Business Ethics. Emerging issues of Business Ethics.

### **Unit II**

**Ethical Dilemma;** Characteristics, ethical decision making, ethical reasoning, the dilemma resolution process.

Ethical Considerations in Marketing, Ethics in Accounting and Finance, Ethical Implications at Top Level. Ethical considerations in Human Resource Management, Environmental Ethics.

**Note: Relevant Case Studies regarding ethical issues in Marketing, HRM, Accounting and Finance and Environment Management should be discussed in the class.**

### **Unit III**

**Corporate Social Responsibility:** Concept, Definition, Need, Arguments in favour of and against CSR. Historical Phases of Corporate Social Responsibility, Perspectives of CSR. Models of CSR, Drivers of CSR, Corporate Governance, Business Ethics and CSR.

**Corporate Social Responsibility and Corporate Sustainability:** Meaning, Need and importance of Sustainability, Sustainability Case Studies-Triple Bottom Line (TBL).

**Corporate Sustainability Reporting Frameworks-** Global Reporting Initiative Guidelines, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business.

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### Unit IV

Corporate Social Responsibility within the organisation, CSR and Society, Strategic Planning and CSR, Environmental Aspects of CSR, CSR under the Companies Act, 2013, CSR Practices in India, Case Studies of Major CSR Initiatives.

Corporate Governance: Introduction, Need, Models.

### References:

- Fernando, A. C. (2010). *Business Ethics and corporate governance*. Pearson Education.
- Velasquez, M. G. (2011). *Business Ethics: Concepts and Cases*. PHI Learning.
- Gosh, B. N. (2009). *Business Ethics and Corporate Governance*. Tata McGraw Hill. T
- Thomas M. Garrett - *Business Ethics* - The times of India Press Bombay.
- Peter Pratley - *The essence of Business Ethics* - prentice Hall of India (P) Ltd., New Delhi.
- Chackraborty S.K. - *Ethics in Management - Vedantic Perspectives* - Oxford University Press, Delhi.
- Keith Davis *Business and Society* Mc Graw Hill.

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**I.K.G. Punjab Technical University**  
**MBA 107-18**  
**Business Communication for Managerial Effectiveness**

**Course Objective:** This course presents communication as integral to management and as a critical component for success in the workplace. The students will develop a foundation for designing effective messages, both written and oral, from concept to delivery. They will use various communication models to identify objectives, analyze audiences, choose information, and create the most effective arrangement and channel for that message. Particularly, the course emphasizes elements of persuasive communication: how to design messages for diverse and possibly resistant audiences and how to present that information in a credible and convincing way.

Specifically, students will practice drafting and editing clear, precise, and readable written business documents as well as learn to design documents to make information easily accessible to a busy, executive-level reader. In addition, they will develop and deliver an individual presentation, using appropriate and effective visual support, in which they will present a persuasive argument that demonstrates relevance and benefits to an audience at different levels of expertise or interest and will learn and practice group communication.

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1** - To understand the basics of communication and its process, and the various barriers in the communication.

**CO2** – To learn the listening skills and comprehend the value of business etiquettes

**CO3**– To comprehend Non – Verbal communication skills and its application for effective Communication.

**CO4** – To learn the skills of writing effective business messages, letters and reports

**CO5**– To develop the presentation skills and learning to organize and structure a Presentation using visual aids

**CO6** – To prepare the students for interview, employment messages and resume writing skills

### **UNIT - 1**

Understanding the Foundations of Business Communication: Business Communication concept, Communication Models, Communication Process, Characteristics of effective business communication, Barriers in communication environment, Communication and Ethics, Cross Cultural Communication;

Guidelines for successful collaborative writing, Social networking technologies in business communication, Importance of listening, business etiquette & nonverbal Communication

### **UNIT - II**

The Three-Step Writing Process: Importance of analyzing the situation before writing a message, Information-gathering options, Information organization, Writing Business Communication: Adapting to your audience, Crafting brief messages, Crafting messages for electronic media, Writing routine and positive messages, Writing negative messages; Planning, Writing, and Completing Reports and Proposal and Emails.

### **UNIT – III**

Designing and Delivering Oral and Online Presentations: Developing oral and online presentations, Enhancing presentations with slides and other visual aids, Just-A-Minute

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Presentation, Individual/Group Presentations, Feedback and overcoming Glossophobia, Group discussion.

### **UNIT - IV**

Writing Employment Messages and Interviewing for Jobs: Employment strategy, Planning, writing and completing your resume, Applying and Interviewing for Employment: Understanding, preparing and follow-up, Role Play and Simulation games – Employer - employee and Interviewer – interviewee relationship.

#### **Suggested Readings:**

- Penrose/Rasberry/Myers *Business Communication for Managers (5<sup>th</sup> edition)* Cengage Learning.
- Courtland/John/Roshan *Business Communication Today (13<sup>th</sup> edition)* Pearson
- Rizvi *Effective Technical Communication* Tata Mcgraw Hills
- Raymond/Marie/Kathryn/Neerja *Business Communication* Tata Mcgraw Hills

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**MBA 201-18**

**Business Analytics for Decision Making**

**Course Objective:** The course aims at equipping students with an understanding of the research process, tools and techniques in order to facilitate managerial decision making.

**Course Outcomes:** At the end of the course, the student will be able to:

**CO1:** To have a deeper and rigorous understanding of fundamental concepts in business decision making under subjective conditions

**CO2:** To enhance knowledge in probability theory and normality and its distribution concepts

**CO3:** To conduct research surveys through multiple regression and multiple correlation

**CO4:** To design a good quantitative purpose statement and good quantitative research questions and hypotheses

**CO5:** To know the various types of quantitative sampling techniques and conditions to use.

**CO6:** To utilize the time series method to predict the future of sales in a concern.

**Unit I**

**Introduction to Statistics:** Meaning, Importance, Applications of inferential statistics in managerial decision making. **Collection of Data:** concept of primary data and secondary data, sources of primary data and secondary data, **Classification and Tabulation of Data:** Concept and types of classification, construction of frequency distributions, tabulation of data: role of tabulation, parts of table, rules of tabulation, review of table, types of table.

**Sampling:** Concept, definitions, census and sampling, probability and non probability methods of sampling, relationship between sample size and errors.

**Unit II**

**Sampling Distributions:** Concept and standard error.

**Hypothesis Testing:** Formulation of hypothesis, procedure of hypothesis testing, errors in testing of hypothesis, tests of significance for large samples, tests of significance for small samples, application of t-test, Z-test, F-test and Chi-square test and Goodness of fit, ANOVA.

Techniques of association of attributes.

**Unit III**

**Business Forecasting:** Introduction, Role of forecasting in business, Steps in forecasting and methods of forecasting.

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**Correlation:** Partial and Multiple correlation.

**Regression Analysis:** Multiple regression analysis, Testing the assumptions of regression: multicollinearity, heteroscedasticity and autocorrelation.

### Unit IV

**Index Number:** Definition, importance of index number in managerial decision making, methods of construction, tests of consistency, base shifting, splicing and deflation, problems in construction.

**Time Series Analysis:** Meaning, component and, methods of time series analysis. Trend analysis: Least square method, linear and non linear equations, applications of time series in business decision making.

### Suggested Readings:

- Levins, Krehbiel, *Business Statistics*, Pearson Berenson
- Levin & Rubin, *Statistics for Management*, Prentice Hall
- S P Gupta, *Statistical Methods*, Sultan Chand
- Beri, *Business Statistics*, Tata Mc Graw Hill
- Croucher, *Statistics: Making Business Decisions*, Tata McGraw Hill
- C.R. Reddy, *Quantitative Techniques for Management Decisions*, Himalaya Publishing
- Anderson Statistics for Business & Economics, Cengage Learning
- Levin, Richard and David S. Rubin. “*Statistics for Management*”. 7th Edition, Prentice Hall of India, New Delhi.
- Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7th Edition, Prentice–Hall of India, New Delhi.
- Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
- Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4th Edition (2008), Pearson Education.

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## MBAFT 202-25 Legal Environment for Business

**Course Objective:** The objective of this paper is to give an exposure to students about important commercial, corporate and taxation laws, so that they are able to relate the impact of these legal enactments on business in an integrated manner.

**Course Outcomes:** Following are the expected outcomes of the course:

**CO1:** Explain the legal and regulatory framework of business environment.

**CO2:** Outline the fundamental legal principles behind contractual agreements.

**CO3:** Illustrate the legal provisions of sales of goods.

**CO4:** Explain the legal rules governing admission, retirement and death of partner and dissolution of partnership firm.

**CO5:** Outline the legal framework in regard to the negotiable instruments.

**CO6:** Understand the legal aspects of business laws relating to Intellectual Property, GST, transparency and accountability in the interest of Consumers and its linkages with business sustainability

### UNIT-I

**Introduction to Business Laws:-** Business Management and Jurisprudence; Structure of the Indian Legal Systems: sources of Law. **Law of Contract:** Definition, features of a valid contract, offer and Acceptance, Consideration, Capacity of parties, Free consent, Legality of Object, Performance and Discharge of Contract, breach of a contract and its remedies. Meaning and types of agents. Special Contracts-Laws of Agency; Principal-Agent Problem-Bailment, Pledge, Guarantee and Indemnity.

### UNIT-II

**Sales of Goods Act-** Principles of Sales of Goods- Transfer of Ownership & Property- Performance of contract.

### Unit III

**Partnership Act:** Introduction to Partnership Act, admission of partner, retirement and death of partner, dissolution of partnership firm.

**Negotiable Instrument:** Bills of Exchange, Promissory Note, Cheque and Rules Regarding the Crossing of Cheques, Dishonour of cheques and liability of banker and drawer.

### UNIT-IV

The Information Technology Act, 2000: Objectives and main provisions; Cyber crime and penalties The RTI Act, 2005: Objectives and main provisions. Intellectual Property Rights (IPRs): Patents, trademarks and copyrights, Trade Secrets, Industrial Designs,

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Geographical Indications (GI), Plant Variety Protection (PVP); Emerging issues in intellectual property. Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST, Steps of Filing GST.

#### **SUGGESTED READINGS:**

1. Kapoor, N.D. (2020). Business Law, New Delhi: Sultan Chand & Sons.
2. Tulsian, P.C. & Tulsian, B. (2017). Business Law, Tata McGraw Hill.
3. Kuchhal, M.C. & Kuchhal, V. (2018). Business Laws, New Delhi: Vikas Publishing.
4. Taxmann's Student Guide to Corporate and Economic Laws, Taxman Allied Services Pvt Ltd, New Delhi.
5. Swain, Dr. Anil Kumar and Agrawal, Mr. Gopal Prasad, GST Concepts and Applications, Himalaya Publishing House Pvt. Ltd.
6. Bansal, C. L. 'Business Laws' Taxman Publishers

**I.K.G. Punjab Technical University**  
**MBA 203-21**  
**Marketing Management**

**Course Objective:** The course aims at making students understand concepts, philosophies, processes and techniques of managing the marketing operations of a firm in turbulent business environment. This course will provide better understanding of the complexities associated with marketing functions, strategies and provides students with the opportunity to apply the key concepts to practical business situations.

**Course Outcomes:** At the end of the course, the student will be able to:

**CO1:** To learn the basics of marketing, selling, marketing mix and its core concepts.

**CO2:** To understand the intricacies of the marketing environment and marketing information systems for effective marketing planning and strategies.

**CO3:** To equip the students with necessary skills for effective market segmentation, targeting and positioning.

**CO4:** To prepare the students for understanding the various components of product mix, product life cycle and comprehend the new product development process.

**CO5:** To develop an understanding of promotion mix and strategies for successful promotion.

**CO6:** To gain knowledge about the emerging trends in marketing and pyramid marketing.

**Unit –I**

**Understanding Marketing and Consumers:** Introduction to Marketing Management. Definition, Importance, Scope, Basic Marketing Concepts, Marketing Mix, Marketing vs Selling, Customer Value, techniques and relevance. **Marketing Environment and Competition:** Analyzing Marketing Environment-Micro, Macro, Impact of environment on marketing. **Corporate Strategic Planning:** Defining role of marketing strategies, marketing planning process. **Marketing Information System:** Concept and Components. **Consumer Behaviour:** Consumer buying process, Factors Influencing Consumer Buying Behaviour,

**Unit –II**

**Market Segmentation & Targeting:** Product differentiation, Positioning for competitive advantage, Product Decisions: Product Mix, Packaging and Labelling Decisions, Branding, Brand value & Brand Equity. **New Product Development,** Consumer Adoption Process, Product Life Cycle and marketing mix strategies. **Services Marketing** and 7Ps framework.

**Unit –III**

**Pricing Decisions:** Objectives, Factors Affecting Pricing Decisions, Pricing Methods, Price Changes, Pricing Strategies.

**Promoting Product:** Concept of Personal Selling Personal Selling Process, Managing the Sales Force. **Promotion Mix:** Advertising, Sales Promotion, Public Relations.

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### Unit -IV

**Supply Chain Decisions** Nature, Types, Channel Design and Channel Management Decisions, Retailing, Wholesaling

**Emerging Trends in Marketing:** Green Marketing, Event Marketing, Network Marketing, Social Marketing, Buzz Marketing/ Viral Marketing, Customer Relationship Management (CRM), Global Marketing, Rural Marketing, E- Commerce, Understanding Digital Marketing, Understanding **Bottom of Pyramid Marketing**

### Suggested Readings:

- Kotler & Koshy, *Marketing Management*, Pearsons Education
- Ramaswamy & Namakumari, *Marketing Management*, McMillian.
- McMETzel, Walker, Stanton, and Pandit, *Marketing Management*, Tata McGraw Hill
- Kurtz & Boone, *Principles of Marketing*, Cengage Learning
- Kotler & Armstrong, *Principles of Marketing*, Prentice Hall
- Biplab S. Bose, *Marketing Management*, Himalaya Publications
- Subhash c. Jain, *Marketing Management*, Cengage Learning
- Rajan Saxena, *Marketing Management*, Tata McGraw Hill.



**I.K.G. Punjab Technical University**  
**MBA 204-18**

**Human Resource Management**

**Course Objective:** The objective of the paper is to make student aware of the various functions and importance of HR department in any organization. It is basically concerned with managing the human resources, whereby the underlying objective is to attract retain and motivate the human resources in any organization.

**Course Outcomes:** At the end of the course, the student will be able to:

**CO1-** To explain the basics of Human Resource Management and analyse the evolution of HRM.

**CO2-** To comprehend the environment of HRM.

**CO3:** To appraise various functions of HRM that facilitate employee hiring viz. human resource planning, job analysis recruitment and selection.

**CO4:** To understand the role of training, development, career planning and performance appraisal functions in human resource development.

**CO5:** To examine the provisions of employee health, safety and welfare.

**CO6:** To analyse the concerns of government, employees and employers in establishing Industrial relations.

**CO7:** To illustrate mechanisms adopted by the organizations for settlement of disputes and grievances

**Unit I**

**Human Resource Management (HRM):** Nature, Scope, Objectives and functions of HRM. Evolution of HRM, HR as a factor of competitive advantage. Organization of HR department, Line and staff responsibility of HR managers, competencies of HR Manager. Personnel Policies and Principles. **Strategic HRM:** Introduction, Integrating HR strategy with Business Strategy, Difference between SHRM and HRM. HRM Environment and Environment Scanning. **Human Resource Planning:** Meaning, Process and importance, factors affecting Human Resource Planning. **Job Analysis:** Process, methods of Job Description & Job Specification.

**Unit 2**

**Recruitment & Selection:** Meaning & Concept, Process & Methods Recruitment & Selection, Induction & Placement. **Training & Development:** Meaning & Concept of Training & Development, Methods of Training & Development, Evaluating training effectiveness. HRM vs. HRD. **Career Planning & Development:** concept of career, career planning, career development, process of career planning and development, factors affecting career choices, responsibilities of Employers / managers, organization and employees in career planning and development, career counseling. **Internal Mobility:** Promotion, Transfer, Demotion, Separation, downsizing and outplacement.

**Unit 3**

**Performance Appraisal:** Meaning & Concept of Performance Appraisal, Methods & Process of Performance Appraisal, Issues in Performance Appraisal, Potential Appraisal. **Compensation Management-** Concept and elements of compensation, Job evaluation, Wage / Salary fixation, Incentives Plans & Fringe Benefits. **Quality of work life (QWL):** Meaning, Concept, Techniques to improve QWL. Health, Safety & Employee

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Welfare, Social Security. **Quality Circles:** Concept, Structure, Role of Management, QCs in India.

### Unit 4

**Industrial Relations:** Government's concerns, Union's concerns, Management concerns; Approaches of IR; Dispute Resolution Machinery. **Collective Bargaining:** Meaning, Scope, Objectives, Issues and Strategies, steps of collective bargaining, negotiation skills. Participative Management, Grievance Handling, Disciplining and Counseling of employees, HRIS, HR Audit. Ethical Issues in HRM. Human Resource Management practices in India.

### Suggested Readings:

- Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia. 2017 15<sup>th</sup> Edition
- Aswathappa, K.. Human Resource Management, Text and Cases (7<sup>th</sup> ed.). Mc Graw Hill.
- Flippo, E. Human Resource Management (5<sup>th</sup> ed.). McGraw Hill.
- Ivancevich, J. Human Resource Management (12<sup>th</sup> ed.). Tata Mc Graw Hill.
- Gomez Mejia, L. Managing Human Resources (8<sup>th</sup> ed.). Pearson Education.
- Bratton, J. and Gold, J. Human Resource Management: Theory and Practice (6<sup>th</sup> ed.). Palgrave.
- Mirza S. Saiyadain. Human Resources Management (4<sup>th</sup> ed.). Tata McGraw Hill.
- Dale Yoder, Personal Management & Industrial Relations, Tata McGraw Hill

**I.K.G. Punjab Technical University**  
**MBA 205-18**

**Production & Operations Management**

**Course Objective:** It is a subject where a student learns various steps of product design, development, production, plant location, storage, production planning and control. The students are motivated to apply concepts and principles of management to become more effective professional

**Course Outcomes (COs):** After completion of the course, the students shall be able to:

**CO1:** Understand ever growing importance of Production and Operations management in uncertain business environment.

**CO2:** Gain an in-depth understanding of resource utilization of an organization.

**CO3:** Appreciate the unique challenges faced by firms in services and manufacturing.

**CO4:** Understand the subject as a crucial part of functional management.

**CO5:** Develop skills to operate competitively in the current business scenario.

**CO6:** Understand the concepts of inventory and purchasing management.

**Unit- I**

**Operations management:** concept, functions, transformation process model: inputs, process and outputs; classification of operations; responsibilities of operations manager, contribution of Henryford, Deming, Crosby, Taguchi.

**Facility Location** – importance, factors in location analysis, location analysis techniques. **Product Design and Development** – product design and its characteristics, product development process (technical), product development techniques. **Process selection-** project, job, batch, mass and process types of production systems. operations management in corporate profitability and competitiveness

**Unit- II**

**Facility Layout** – Objectives, Advantages, Basic Types of Layouts, Problems in facility layout. **Production Planning & Control (PPC):** –Concepts, Objectives, and Functions, work study – Productivity: Method study; Work measurement. **Capacity Planning** – Concepts, Factors affecting Capacity Planning, Capacity Planning Decisions.

**Unit- III**

**Quality Management:** Introduction, Meaning, Quality Characteristics of Goods and Services, Juran's Quality Trilogy, Deming's 14 principles, Tools and Techniques for Quality Improvement, Statistical Process Control Chart, Quality Assurance, Total Quality Management (TQM) Model Concept of Six Sigma and its Application. **Acceptance Sampling** – Meaning, Objectives, Single Sample, Double Sample and Multiple Sample Plans with sated risk, Control charts for variables – Averages and Ranges, Control Charts for Defectives – Fraction Defective and Numbers Defective.

**Unit- IV**

**JIT and Lean Production System:** JIT Approach, Implementation requirements, Services, Kanban System. **Inventory Management:** Concepts, Classification,

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Objectives, Factors affecting Inventory Control Policy, Inventory Costs, Basic EOQ Model, Re-order level, ABC analysis. Logistics and Franchising. **Purchasing Management** – Objectives, Functions, Methods, Procedure.

**Value Analysis:** Concepts, Stock Control Systems, Virtual Factory Concept and Production Worksheets.

Note : Relevant Case Studies should be discussed in class.

#### **Suggested Readings / Books:**

- Mahadevan B, Operations Management: Theory and Practice (2nd Ed.). Pearson Education
- Krajewski & Ritzman, Operations Management (5<sup>th</sup> Ed.) Pearson Education
- Buffa & Sarin, Modern Production/Operations Management, (8<sup>th</sup> Ed.) John Wiley
- Chary, Production and Operations Management, Tata McGraw-Hill
- Johnston R et al , Cases in Operations Management, Pitman
- McGregor D, Operations Management, McGraw-Hill
- Nair, Production & Operations Management. Tata McGraw

**I.K.G. Punjab Technical University**  
**MBA 206-21**

**Corporate Finance and Policy**

**Course Objective:** To provide an in-depth understanding of the core finance functions and decisions in the area of corporate financial management. Further provide a practical and problem insight for effective financial decision-making.

Course Outcomes: After completing the course, the students shall be able to:

**CO1-** To explain the evolution, objectives and functions of corporate finance and interface of corporate finance with other functional areas.

**CO2-** To illustrate the concept of time values of money and valuation of securities.

**CO3:** To comprehend the significance of capital structure theories in capital structure decisions.

**CO4:** To facilitate sound investment decisions based on capital budgeting techniques.

**CO5:** To understand the applications of approaches of working capital management.

**Unit-I**

**Introduction to Financial Management and Corporate Finance:** Meaning, evolution, objectives, functions and scope of corporate finance. Interface of financial management with other functional areas, Role of financial manager.

**Time Value of Money-**Introduction, types of cash flows, future value of single cash flow, multiple flows and Annuity. **Valuation of Securities:** Concept of Valuation, Methods for valuation of equity, debt and hybrid securities.

**Sources of Finance**—Different sources of finance; long term and Short term.

**Unit-II**

**Cost of capital:** concept, significance of cost of capital, specific costs and weighted average cost of capital,

**Capital Structure Decision-Capital Structure Theories:** Meaning and features of capital structure decision, Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani-Miller Hypotheses with special reference to the process of arbitrage and Agency Cost. Determinants of Capital Structure Decision - Approach to Estimating the Target Capital Structure, EBIT / EPS Analysis and ROI / ROE Analysis

**Unit-III**

**Leverage**—Business Risk and Financial Risk— Operating and financial leverage, Trading on Equity

**Capital Budgeting Decision:** Nature of investment decisions; process of capital budgeting, investment evaluation criteria: Discounted and Non-Discounted Methods (Pay-Back Period, Average rate of return, Net Present Value, Benefit Cost Ratio and Internal Rate of Return). Risk analysis in capital budgeting and Capital rationing.

**Unit-IV**

**Dividend Decision-:** Issues in dividend decisions. forms of dividend, theories of relevance and irrelevance of dividends.

**Management of Working Capital:** Meaning, nature, objectives and Approaches of Working Capital (Conservative, Matching and Aggressive approaches), Static vs. Dynamic View of Working Capital. Factors determining the amount and composition of Working Capital. Methods for financing of working capital.

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### **Suggested Readings:**

1. Pandey, I. M. (2015). Financial Management, 11<sup>th</sup> Edition. Vikas Publishing House.
2. Khan, MY. and Jain, PK. (2014). Financial Management, 7<sup>th</sup> Edition. Tata McGraw Hill, New Delhi.
3. Chandra, Prasanna. (2015). Financial Management: Theory and Practice, 9<sup>th</sup> Edition. Tata McGraw Hill, Delhi.
4. Van Horne. J.C. and J.M. Wachowicz. (2015). Fundamentals of Financial Management, 13<sup>th</sup> Edition. Prentice Hall, Delhi.
5. Brealey, Richard A; Stewart, C. Myers and Allen, F. (2017). Principles of Corporate Finance, 11<sup>th</sup> Edition. McGraw Hill, New York.
6. Bhole, L. M. (2017). Financial Institutions and Markets, 6<sup>th</sup> Edition. McGraw Hill.
7. Srivastava, R. M and Divya, N. (2014). Management of Indian Financial Institutions, 9<sup>th</sup> Edition. Himalaya Publishing House.
8. Varshney, P. N. and Mittal, DK. (2010). Indian Financial System, 11<sup>th</sup> Edition. Sultan Chand & Sons.

**I.K.G. Punjab Technical University**  
**MBAFT 207-25**  
**Introduction to Fintech**

**Course Objective:** The objective of this paper is to explore the evolution of finance and its transformation through emerging technologies, including crypto currencies, Block chain, Artificial Intelligence, and Big Data, and to understand their global impact.

**Course Outcomes:** At the end of the course, the student will be able to:

**CO1:** Describe how Artificial Intelligence, Big Data, Crypto currencies and Block chain is changing the Financial World.

**CO2:** Explain the recent developments in digital financial services.

**CO3:** Analyse the progress of FinTech Regulations.

**CO4:** Evaluate the impact of digitization on financial services and alternative finance models, including crowdfunding, P2P lending, and ICOs.

**CO5:** Assess the ecosystem of RegTech and its role in ensuring compliance, improving financial infrastructure, and addressing challenges in FinTech regulation.

**CO6:** Critically examine the implications of FinTech on Start-up Eco System in India.

#### **UNIT-I**

FinTech: Introduction– FinTech Evolution: Infrastructure, Collaboration between Financial Institutions and Start-ups –FinTech Typology – Emerging Economics: Opportunities and Challenges – Introduction to Regulation Industry

#### **UNIT-II**

Payments, Crypto currencies and Block chain – Introduction – Individual Payments – Digital Financial Services – Mobile Money – Regulation of Mobile Money – SFMS – RTGS – NEFT –NDS Systems – Crypto currencies – Legal and Regulatory Implications of Crypto currencies –Block chain Technology NFT and Tokens - DeFIs – The Benefits from New Payment Stacks.

#### **UNIT-III**

Digital Finance and Alternative Finance -Introduction – Brief History of Financial Innovation – Digitization of Financial Services – FinTech& Funds- Crowd funding– Regards, Charity and Equity – P2P and Marketplace Lending – New Models and New Products – ICO

#### **UNIT-IV**

FinTech Regulation and RegTech -Introduction – FinTech Regulations Evolution of RegTech –RegTech Ecosystem: Financial Institutions – Introduction to Central Bank Digital Currency (CBDC) in India - RegTech Ecosystem Ensuring Compliance from the Start: Suitability and Funds – RegTech Startups: Challenges –RegTech Ecosystem:

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Regulators Industry –Use Redesigning Better Financial Infrastructure - Digital Safety and Security - Digital scams - Digital infrastructure in India.

#### **Suggested Readings**

1. Susanne Chishti and Janos Barberis, “The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016.
2. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018.
3. Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019.



# I.K.G. Punjab Technical University

## MBAGE 201-18

### Computer Applications for Business

**Course Objective:** The purpose of this course is to provide a through exposure to the operating and office management tools available in different packages. A student can be exposed to the working knowledge of Windows based operating systems and software packages such as Windows-95, 98, 2000-Professional, windows -XP and MS -Office.

**Course Outcomes:** After completing the course, the students shall be able to:

- CO1: Develop understanding of computer fundamentals, functions and their classifications
- CO2: Develop a clear understanding and knowledge about the functioning of a Computer software and window operating system
- CO3: Demonstrate proficiency in Microsoft word & Excel.
- CO4: Apply formatting and editing features to enhance worksheets.
- CO5: Use styles, themes, and conditional formats to customize worksheets.
- CO6: apply the concepts of data base and Access for editing Data; managing reports and labels, Managing Multiple Tables.

#### Unit I

**Introduction to Computer:** Definition of Computer, Features of Modern Computer, Classification of Computer on the Basis of Generation.

**Components of Computer:** Input Unit, Output unit, Central Processing Unit Various Input Devices and Output Devices, Internal and External Memory Storage, RAM, ROM, PROM, EPROM, Hard Disc, Magnetic Tapes

#### Unit II

**Operating System:** Concepts, Definition of Operating System (as Resource Manager, Processor Manager and Information Manager)

**Window:** Introduction to Window (Working of Windows, Manipulation of Icon, Menus and opening different applications simultaneously), Various Versions of Windows, Basic commands of windows (Creating, Moving, Renaming, Deleting Files/Folders).

**MS-Office:** Introduction, Components of Office.

#### Unit III

**MS-Word:** History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections.

Indents and Outdents, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, Special Symbols and Dates Mail merge, Preview and Printings command.

**MS-PowerPoint:** History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using Auto Content Wizard, Design Template, Blank

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Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides.

### **Unit IV**

**MS-Excel:** Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation, Spell Checking, Cell Editing, Calculation of various Financial and Statistical Functions using Formulas.

**MS Access:** Introduction to Data Base and Access: Viewing and Editing Data; Sorting and Indexing Printing Reports and Labels, Managing Multiple Tables. Forms, Queries, Reports.

### **Suggested Readings:**

- Ram, B.(2018).*Computer Fundamentals Architecture and Organization*. New Delhi: Age Publications
- Sinha, P.K. and Sinha, P. (2017).*Foundation of computing*. New Delhi: BPB Publications.
- Arora, A.(2015) *Computer fundamentals and applications*. Vikas Publishing.
- Rajaraman, V.(2014).*Fundamentals of Computers*. Delhi: Prentice-Hall.
- Roger,J. (2010).*MicrosoftAccess2010*.Delhi:PearsonEducation.
- Forouzan,(2009).*Basics of Computer Science*. India: Cengage Learning
- Levi, D.S., Kaminsky, P. (2007) *Designing and Managing the Supply Chain*. McGraw Hill
- Turban, E., Aronson JE., Liang, TP. (2005). *Decision Support Systems and Intelligent Systems* (7th Edition). Pearson Publishers.