

**MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY**  
**(Formerly West Bengal University of Technology)**  
**Syllabus of MBA**  
**(Effective from 2023-2024 Admission Session)**

**FIRST SEMESTER**

MB – 101	Economics for Managers
MB – 102	Organizational Behavior (Individual, Group, and organization)
MB – 103	Business Laws, Ethics and Governance
MB – 104	Accounting for Managers
MB – 105	Research Methodology & Business Statistics
MB – 106	Entrepreneurship and Digital Transformation

**Detailed Syllabus**

**MB – 101                      Economics for Managers**

Module 1 – Micro Economics

1. Consumers, Producers, and Market structures –Economic way of thinking, Ten principles of economics, Laws of supply and demand, market equilibrium, Income and price elasticity, Elasticity of demand, Indifference curves, substitutes, and complements, Firm as a producer, Production function (Cobb-Douglas), Returns to scale, Theory of cost, Fixed and variable cost, Opportunity cost, Profit maximization and cost minimization, market structures (perfect competition, oligopoly, monopoly, monopolistic competition)[14 L]

2. Theory of Price - Price and output decisions in different market structures – Monopoly, Monopolistic Competition, Oligopoly – cartel, price leadership, Market Failure, Game theory & Asymmetric information, NASH equilibrium, Bargaining, and auctions, Veblen goods, Emergence of the leisure class, Conspicuous consumption.[6L]

Module 2 – Macroeconomics and Public Policy

1. National Income Accounting –methods of measuring GDP/GNP, Growth theory – Endogenous growth and growth traps, Theory of Income Determination, Concepts of a multiplier, aggregating supply and demand, Introducing the government and public policy, Paradox of Thrift, Crowding out effect, Savings and Investments, Inflation and unemployment, Measures of inflation (WPI and CPI), Philips Curve, fiscal and monetary policy, Externalities and Public goods, Introduction to the money market, foreign trade, Balance of payments, Tariff and non-tariff barriers. [14L]

2. Indian Economy – From 1947 to 1991, Charting the path from a developing economy to a developed economy, Role of natural resources, infrastructure, and population growth in economic development, Trends in National income growth, per capita income, services-led growth, Poverty and its calculation, Indian agriculture, Niti Aayog, Banking and capital market structures, Role of public sector, India's foreign trade, Current and capital account convertibility.[6L]

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**Suggested Readings:**

1. Samuelson, P.A. & Nordhaus, W.D. Economics. McGraw Hill.
2. Sikdar, Soumyen. Principles of Macroeconomics. Oxford University Press.
3. Mankiw, N. Gregory. Principles of Microeconomics. Cengage Learning India.
4. Salvatore, Dominick & Rastogi, S. K. Managerial Economics: Principles and worldwide applications. Oxford University Press.
5. Baye, Michael R. & Prince, Jeffrey T. Managerial Economics and Business Strategy. McGraw Hill.
6. Datt, G. & Mahajan, A. Datt & Sundharam's Indian Economy. S. Chand.
7. Misra, S.K. & Puri, V.K. Economic Environment of Business. Himalaya Pub.

**MB – 102 Organizational Behavior (Individual, Group and organization)**

Module I – Individual in Organization

1. OB – Overview – Management functions and Manager's role, Interdisciplinary character of OB, Developing an OB model to handle challenges of Industry, Understanding individual-level, Group-level, and Organization-level variables. (2L)
2. Personality, Learning, and Attitude–Ability-job fit, Theories of Learning (Classical conditioning, Operant conditioning, social learning), Attitudes, their types, and sources and their measurement, Cognitive dissonance theory, Personality and its measurements (Big-Five model, Type A & Type B, Erik Erikson's Psychosocial development), Immaturity to maturity, id theory, self-theory (Argyris), Johari Window, Transactional analysis, Types of Values (terminal and Instrumental), Rokeach value survey. [8L]
3. Perception – Fundamental attribution error, halo effect, contrast effect, projection, stereotyping, Bounded rationality/satisficing, Selective perception, Common biases, and errors. [2 L]
4. Motivation –Maslow's Hierarchy of Needs, Alderfer's ERG Theory, Herzberg's two-factor Theory, McClelland's Theory, McGregor's Theory X & Y, Locus of control, Vroom's Expectancy Theory, Cognitive evaluation theory, Goal-setting theory, Self-efficacy theory, Pygmalion effect, Job rotation, enlargement, and enrichment, -Variable-pay programs. [6L]
5. Emotions, and Job Satisfaction – Defining affect, Emotional labor (surface vs deep acting), Emotional Intelligence, Cognitive Dissonance Theory. [2L]

MODULE –II – Groups and Organizations

1. Group Behavior - Defining and classifying groups, Stages of group formation, punctuated-equilibrium model, Hawthorne studies, Social loafing, Group decision making (group think, group shift), group unconscious, object-relations theory, the psychic structure of a group, Three basic-assumption groups of Wilfred Bion, Difference between group and team, types of teams, team, Why work Teams, Work team in Organization, Team Building, Organizational Politics. [4 L]

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2. Managing Conflict - roles and role conflict (Zimbardo's prison experiment), sources, types, stages and levels of conflict, process and resolution, negotiation and bargaining. [2L]
3. Leadership & Power - Leadership Theories, (Trait theories, behavioral theories - Ohio state studies, Michigan studies, Managerial grid), Contingency theories (Fiedler model, Situational leadership theory, leader-member exchange theory, path-goal theory), Transactional vs transformational leadership, Authentic leadership, Servant leadership, Trust and leadership, Power and Politics – Bases of power, power tactics (coalitions, politics). [4 L]
4. Organization - Mission, Goals, Organizational structure (work specialization, departmentalization, chain of command, span of control, centralization, formalization), simple and matrix structure, virtual organization, Organizational Theory- Classical Theories: Scientific Management, Administrative Principals, Bureaucracy, Human Relation Approach, Modern Theories: System Approach, Contingency Approach, Quantitative Approach, Behavioral Approach, [6L]
5. Managing Organizational Culture and Change – What is organizational culture?, Culture's formation and its functions, Hofstede's culture dimensions, Types of Organizational Change, Culture as barrier to change, , Managing Organizational Change, Kurt Lewin's three Step model, Action research model, Kotter's eight step model.(4L)

**Suggested Readings:**

1. Robbins, S.P. Judge, T.A. & Sanghi, S. Organizational Behaviour. Pearson Education.
2. Luthans, Fred. Organizational Behaviour. McGraw Hill.
3. Aswathappa, K. Organisational Behaviour. Himalaya Publishing House.
4. Shukla, Madhukar. Understanding Organisations: organisational theory & practice in India. Prentice Hall India.
5. Greenberg, Jerald. Behaviour in Organisations. Pearson Education.

**MB 103: BUSINESS LAWS, ETHICS AND GOVERNANCE**

**Module I: Legal Environment**

1. Legal aspects of a business – Society, state and law, the enforceability of law, Mercantile law (2L)
2. Indian Contract Act, 1872 – Contract defined, Elements of valid contract, Classification of contracts, Offer and acceptance, Consideration, Capacity to contracts, Free consent, Legality of object and consideration, Illegal agreements, Termination of contracts, Breach of contract, Indemnity and guarantee, Laws of agency. [6L]
3. Sale of Goods Act, 1930 – Classification of goods, Conditions & Warranties, Passing of ownership rights, Rights of an unpaid seller, Remedies for breach of Contract of Sale of Goods. [4L]
4. Negotiable Instruments Act, 1881 – Definition and characteristics of different types of negotiable instruments, Parties to a negotiable instrument and their capacity, Dishonour of cheques, Discharge from Liability, Crossing of cheques, Bank drafts and

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Banker's cheques.[4L]

5. Consumer Protection Act, 1986 – Salient features and objectives of the Consumer Protection Act, 1986, Different Consumer redressal Forums, Composition and jurisdiction of district, state and National forum, Mode of complaints, Procedures for disposal of complaints, Penalty.[4L]

Module - II: Business Ethics & Corporate Governance

1. Company Laws and Governance– Nature and kinds of companies, Formation, Memorandum, Articles, Prospectus, Capital – shares, debentures, borrowing powers, minimum subscription, Appointment of Directors; Winding up of companies (Including Amendments) (6L)
2. Unfair trade practices and Competition law (2L)
3. Understanding Business Ethics – Ethical Values, Myths and Ambiguity, Ethical Codes, Ethical Principles in Business; Theories of Ethics, Absolutism vs. Relativism[4 L]
4. Approaches to Business Ethics: Teleological Approach, The Deontological Approach, Kohlberg's Six Stages Of Moral Development (CMD)[4L]
5. Managing Ethical Dilemma: Characteristics, Ethical Decision Making, Ethical Reasoning, The Dilemma Resolution Process; Ethical Dilemmas In Different Business Areas Of Finance, Marketing, HRM and International Business (4 L]

**Suggested Readings:**

1. Sen, A.K. & Mitra, J.K. Commercial Law: including Company law and Industrial law. World Press.
2. Abbi, R., Bhushan, B. & Kapoor, R. N.D. Kapoor's Elements of Mercantile Law. Sultan Chand and Sons.
3. Pathak, Akhileshwar. Legal Aspect of Business. McGraw Hill.
4. Albuquerque, Daniel. Legal Aspect of Business: texts, jurisprudence, & cases. Oxford University Press.
5. Das, Sujit Kumar & Roy, Pankaj Kumar. Business Regulatory Framework. Oxford University Press.
6. Pillai, R.S.N. & Bagavathi, V. Business law. S. Chand.
7. Chakraborty, S.K. Values & Ethics for Organizations: theory & practice. Oxford University Press.
8. Muraleedharan, K.P. & Satheesh, E.K. Fernando's Business Ethics and Corporate Governance. Pearson Education.

**MB – 104      Accounting for Managers**

Module 1

1. Basic Financial Accounting Concept: Meaning and Scope of Accounting -Definition of accounting-classification of accounting- GAAP- Accounting Concepts and Conventions –Accounting Equation. [ 2L]

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2. Preparation Of Books Of Accounts: Event-Transaction- Accounting Cycle – Golden Rule- Journal-Ledger-Trial Balance-Final Account. [6L]

3. Basic Cost Accounting Concept- Cost Concept-Cost Unit- Technique of Costing Method of Costing- Cost center- Cost Unit- Cost Sheet preparation and Interpretation.[4L]

4.Introduction to Accounting Standard: Introduction to Indian GAAP and IndAS Introduction to IFRS and IAS- Comparative Analysis of Indian GAAP and IndAS. [2L ]

5.Preparation Of Financial Statement: Trading Account-Profit & Loss Account -Balance Sheet (As per Schedule VI, old & new) with Adjustment Entries -Preparation and Interpretation of Annual Report -Corporate Social Responsibility –Human Resource Accounting-Value Added Statement.. [6L]

**MODULE 2:**

1. Financial Statement Analysis: - Ratio Analysis-Fund Flow Statement - Cash Flow Statement. [8L]

2. Background - Nature of Management Accounting [2L]

3. Cost Accumulation – Preparation of cost sheets, Fundamentals of Activity Based Costing System. [ 6L]

4. Profit Planning and Decision Making - Cost -Volume-Profit Analysis.[ 4L]

**Suggested Readings:**

1. Hanif, M. & Mukherjee, A. Financial Accounting. McGraw Hill.

2. Bhattacharyya, Asish K. First course in Financial Accounting for business managers (ed.2). Nonlinear Insights.

3. Rao, Peddina Mohana.: Financial Statement Analysis and Reporting. Prentice Hall India.

4. Jaiswall, Sudhir S. & Bhattacharyya, Asish K. Corporate Financial Statements under IndAS. McGraw Hill.

5. Tulsian, P.C. & Tulsian, B.: Quick Revision for Corporate Financial Reporting (For ICWA Final). S. Chand.

**MB 105 - Research Methodology and Business Statistics**

**Module 1: Research Methodology**

Chapter 1: Meaning, scope and significance of social research: Types of Research: (a) Pure and Applied, (b) Exploratory, Descriptive, (c) Experimental; Steps in Social Research & types. [7L]

Chapter 2: Literature Review: Concept, necessity, research gap. Principles of Writing Research Report, reference, and plagiarism. Scientific Study of Social Phenomena: (a) The Scientific Method, Logic in Social Science, (b) Objectivity and Subjectivity in Social Science, (c) Positivism and Empiricism. Methods of research: (a) Quantitative

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and Qualitative. [7L]

Chapter 3: Characteristics and Differences Sources of Data: Primary & Secondary. Techniques of Data Collection: (a) Survey, (b) Observation, (c) Questionnaire & Scheduled, (d) Interview, (e) Case Study. Different types of Data and Scaling. Design of Questionnaires and Schedule. [3L]

Chapter 4: Sampling: Design: Types, Advantages and Limitations. [3L]

Module 2: Business Statistics

5. Basic Statistics: Basic Concept (Variables, Population v/s Sample, Central tendency, Dispersion, data Visualization, Simple Correlation and Regression. [4L]

6. Probability & Distribution: Probability – Introduction, Rules of Probability, Conditional Probability (Baye’s Theorem), Random Variables, Discrete and Continuous Distributions (Binomial, Poisson and Normal), Sampling – Types and Distribution. [6L]

7. Theory of Estimation: Estimation – estimation problems, standard error, margin of error, confidence error, confidence interval, characteristics of estimators, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators. Point Estimation and Interval Estimation. [4L]

8. Statistical Inference: Hypothesis Testing, Parametric Test – Z, F, t test, ANOVA, Non Parametric Test – Chi square test (goodness of fit, independence of attributes) Spearman’s Rank Correlation Coefficient. [6L]

**Suggested Readings**

1. Kothari, C.R. & Garg, G.: Research Methodology: methods and techniques. New Age International Publishers.
2. Bougie, Roger & Sekaran, Uma. Research Methods for Business: A skill-building approach (An Indian adaptation). Wiley India.
3. Chawla, D. & Sondhi, N. Research Methodology: Concepts and Cases. Vikas Publishing House.
4. Berry, G.C. Business Statistics. McGraw Hill.
5. Das, N.G. Statistical Methods (Vol. I &II). McGraw Hill.
6. Tulsian, P.C. & Jhunjhunwala, B. Business Statistics: A self study textbook. S. Chand.

**MB – 106 Entrepreneurship and Digital Transformation**

**MODULE I: ENTREPRENEURSHIP & DESIGN THINKING**

1. Understanding entrepreneurial mindset (in a start-up and in organizations), Creativity and innovation, Idea Incubation, Government incentives for entrepreneurship, Incubation, and acceleration, Funding new ventures – bootstrapping, Tinkering labs, Hackathons, Preparing, pitching and scaling business plans, Angel networks and NEN, Intellectual Property Rights- Laws relating to Patents (Patent Act, 1970), Trademarks (Trademark Act, 1999), Copyright (Copyright Act, 1957), Geographical Indications

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(Registration & Protection) Act, 1999 [12L]

2. Introduction to Design Thinking/ Overview of Design Thinking: Principles, stages, and mindset, Alignment of Design Thinking with entrepreneurship, Design Thinking - TRIZ (Theory of Inventive Problem Solving), Five stages of design thinking (empathize, define, ideate, prototype, test), Translating prototypes into viable business models, Form and function, Design at the intersection of art, science and technology, Bauhaus and Ulm schools, Design as applied aesthetics to visual intelligence, [8L]

**Module 2: Digital Transformation**

1. Digitalization in Business - Digitalization and Digital Transformation, Moore's Law, Importance of Digital Media, Using IT for Competition, IT and Innovation, IT Strategy and Digital Goods [8L]

2. Disruptive Technologies - Disruptive Technologies, Diffusion of or Surviving Disruption, Innovation Impact, Types of Business Innovations with IT, Information Goods and their Properties [6L]

3. Best Practices of Innovation - Innovation through Experimentation: AB Test and Minimum Viability; Translating the Lean Start up to Enterprise Scale Innovation; Building Data as A Strategic Asset for Your Business. Case Studies [6L]

**Suggested Readings:**

1. Kuratko, D.F. & Rao, T.V. Entrepreneurship: A South Asian perspective. Cengage Learning.
2. Charantimath, Poornima M. Entrepreneurship Development and Small Business Enterprises. Pearson Education.
3. Christensen, C.M., Hall, T., Dillon, K. & Duncan, D.S. Competing against Luck: The story of innovation and customer choice. Harper Business.
4. Herbert, Lindsay. Digital Transformation: Build your organization's future for the innovation age. Bloomsbury Business India.
5. De, Rahul. MIS: Managing Information Systems in business, government and society. Wiley India.
6. Brown, Tim. Change by design: how design thinking transforms organizations and inspires innovation. Harper Business.
7. Christensen, C.M. HBR's 10 must reads on design thinking. Harvard Business Review Press.
8. Findeli, A. (2001). Rethinking Design Education for the 21st Century: Theoretical, methodological, and ethical Discussion. *Design Issues*, 17 (1), 5-17.