# BBA I SEMESTER PRINCIPLES & PRACTICES OF MANAGEMENT

#### **CREDITS: 5**

#### **Course Objectives:**

- To define management, its nature, scope, and dual role as an art and science, and identify managerial roles and functions.
- To examine the evolution of management theories and understand planning types, processes, and decision-making steps.
- To analyze principle so for ganizing, types of organizational structures, authority, responsibility, delegation, and decentralization.
- To study staffing processes, directing techniques, communication channels, and control mechanisms.
- To explore digital transformation, data driven decision-making, remote work, ethical management, and sustainability.

#### Course Out comes: Students will be able to

- Explainmanagementconcepts, its art-scienceduality, and managerial roles and functions.
- Assess management theories and apply planning types and decision-making processes.
- Evaluateorganizationalstructuresandimplementauthority, responsibility, delegation, and decentralization.
- Executestaffing, directing, communication, and control processes effectively.
- Addressdigitaltransformation,data-drivendecisions,remotework,ethical practices, and sustainability in management.

#### **Unit I- Introduction to Management**

Definition, Nature & Scope of Management; Management as both art and science; distinction between managers and administrators; Managerial Roles& Skills; Functions of Management.

#### Unit II-Management Thought & Fundamentals of Planning

Evolution of Management Thought: Classical (Taylor, Fayol, Max Weber), Human Relations (Mayo), Behavioral (McGregor), Systems& Contingency approaches; Planning: Importance, Objectives, Steps, Types (strategic, tactical, operational), MBO; Decision-Making: Meaning, Steps in process.

#### **Unit III-Organizing**

Organizational Structure: Principles of organizing, Formal vs informal, common organizational structures, departmentalization, line-staff authority, span of control; Authority & Responsibility; Delegation & Decentralization.

### Unit IV-Staffing, Directing & Controlling

Staffing: Recruitment, Selection, Induction& Orientation; Directing: Meaning, Elements, Importance, Supervision, Coordination; Communication: Process, channels, barriers; Control Mechanisms: Types of control, Steps and Challenges.

#### **Unit V- Contemporary Challenges & Trends**

Digital Transformation in Management: Meaning and Scope; Data Driven Decision Making: Meaning and Significance; Remote Work and Hybrid Teams; Ethics in Management; Sustainability: Meaning and Importance.

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#### **Suggested Reference Books**

- Koontz, H., & Weihrich, H. (2016). Essentials of management. Tata McGraw-Hill.
- Prasad, L. M. (2020). Principles and practice of management. Sultan Chand & Sons.
- Robbins, S. P., Bergman, R., Stagg, I., & Coulter, M. (2014). Management. Pearson.
- Ramasamy, T. (2018). Principles of management. Mumbai: Himalaya Publishing House.
- Schermerhorn, J. R., & Bachrach, D. G. (2016). Introduction to management (13th ed.). Wiley.
- Tripathi, P. C., & Reddy, P. N. (n.d.). Principles of management. Tata McGraw-Hill Education.

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# BBA I SEMESTER BASICS OF BUSINESS ECONOMICS

#### **CREDITS: 5**

#### **Course Objectives:**

- To define business, profession, and employment, and evaluate sole proprietorship, partnership, Cooperatives and company forms.
- Tooutlinebusinesseconomics,itsscope,andconceptsofscarcity,choice, opportunity cost, and marginalism.
- To analyze demand, its determinants, law of demand, elasticities, and forecasting methods.
- To examine production functions, cost classifications, and break-even analysis.
- To study market structures, pricing strategies, and inflation.

#### Course Outcomes: Students will be able to

- Distinguish business, profession, and employment, and assess business organization forms.
- Applys carcity, choice, opportunity cost, and marginalism in economic decisions.
- · Evaluate demand, its law, elasticities, and fore casting techniques.
- · Analyze production, costs, and break even points.
- Identify market structures, pricing strategies, and inflation effects.

#### **Unit I- Introduction to Business**

Concepts of Business, Profession, Employment; Forms of Business Organization: Sole Proprietorship, Partnership, Cooperatives and Company Form – Characteristics, Advantages and Disadvantages.

#### **Unit II- Basic Economic Concepts**

Business Economics: Definition, Nature& Scope of Business Economics; Micro vs Macro perspectives, Relationship with other disciplines; Scarcity, Choice, Opportunity cost, Incremental cost, marginalism, equi-marginal principle;

## **Unit III- Demand Analysis**

Demand Concepts: determinants, law of demand, movement vs shift, price/income/ substitution effects; Elasticities: price, income, cross; Demand Forecasting: Methods.

## Unit IV- Production & Cost Analysis

Production Function: short- and long-run concepts, law of variable proportions, returns to scale; Cost Concepts & Classification: fixed/variable, average/ marginal, sunk, opportunity cost; Break-Even Analysis (BEP): Definition.

#### **Unit V- Market Structures & Pricing Strategies**

Market Types: features of perfect competition, monopoly, monopolistic competition, oligopoly; Pricing strategies; Inflation: Definition.

#### **Suggested Reference Books**

• Dwivedi, D.N. (1980). Managerial economics. Vikas Publishing House.

• Maheshwari, Y.(2012). Managerial Economics. PHI Learning Pvt. Ltd..

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- Mehta, P. L. (1995). Managerial Economics: Analysis, Problems and Cases. Sultan Chand & Sons.
- Ahuja, H.L.(2017). Business economics (9thed.). S.Chand & Company.
- Varshney, R. L., & Maheshwari, K. L. Managerial economics. New Delhi: Sultan Chand & Sons.

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# BBA I SEMESTER FUNDAMENTALS OF MARKETING

#### **CREDITS:5**

#### **Course Objectives:**

- To define marketing, its core concepts, and distinguish it from selling, addressing marketing myopia.
- To evaluate micro/macro marketing environments and apply consumer market segmentation, targeting, and positioning.
- To analyze product classifications, life cycle management, and pricing methods.
- To assess integrated marketing communications, distribution channel design, and logistics.
- To examine online marketing, social media, CRM, PRM, and green marketing practices.

#### Course Outcomes: Students will be able to

- Define marketing, distinguish it from selling, and recognize marketing myopia.
- Analyze marketing environments and execute segmentation, targeting, and positioning.
- Classify products, manage product lifecycles, and apply pricing strategies.
- Implement promotion strategies and design distribution channels and logistics.
- Utilize online marketing, social media, CRM, PRM, and sustainable marketing.

#### **Unit I- Introduction to Marketing**

Foundations of Marketing: Definitions, core marketing concepts: Needs, wants and demand, evolution of Marketing; marketing vs selling& Marketing Myopia; Marketing Mix.

# **Unit II- Marketing Environment and Segmentation**

Marketing Environment: Micro/ macro factors; Segmentation: Definition, Bases for consumer market segmentation; Targeting –Definition, Key Factor Considerations & Positioning.

#### Unit III- Marketing Mix: Product & Pricing Strategies

Product: Product levels, classification; Product Life Cycle Management; Pricing Strategies: setting the price, pricing methods, factors influencing pricing.

### Unit IV-Marketing Mix: Promotion & Place decisions

Integrated Marketing Communications (IMC): meaning, elements of IMC; Advertising, Sales promotion, Public relations; Distribution Channels: Role, design, intermediaries; Logistics: Introduction;

# **Unit V- Emerging Trends in marketing**

Online Marketing; Social Media - Role and Significance; CRM, PRM, Experiential Marketing, Green and Sustainable Marketing Practices.

#### **Suggested Reference Books**

• Kotler, P., Armstrong, G.,& Agnihotri, P. (2018). *Principles of marketing* (17th ed.). Pearson Education.

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- Kotler, P., Armstrong, G., Agnihotri, P., & Haque, E.U. *Principles of marketing*. Pearson Education/Prentice Hall of India.
- Saxena, R. Marketing management. Tata Mc Graw Hill.
- Ramaswamy, V.S., & Namakumari, S.(2018). *Marketing management: Global perspective Indian context*. Macmillan Publishers India Limited.
- Lamb, C. W., Hair, J.F., Sharma, D., & Mc Daniel, C.(2016). *Principles of marketing: A South Asian perspective*. Cengage Learning.

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# BBA II SEMESTER FINANCIAL ACCOUNTING

#### **CREDITS: 5**

#### Course Objectives:

- To define financial accounting, its scope, users, characteristics, and GAAP/IFRS principles.
- To outline the accounting cycle, double- entry system, and trial balance with error detection.
- To apply accrual accounting, adjusting entries, and prepare trading, profit & loss, and balance sheet.
- To analyze cash management, depreciation, provisions, reserves, and company accounting.
- To evaluate regulatory reporting, bank reconciliation, cash flow, ratio analysis, and accounting systems.

#### Course Out comes: Students will be able to

- Define financial accounting and apply GAAP/IFRS principles.
- Execute accounting cycle, journal entries, and trial balance with error correction.
- Apply accrual principles and prepare financial statements.
- Manage cash, depreciation, provisions, and basic corporate accounts.
- Perform regulatory reporting, bank reconciliation, cash flow, and ratio analysis using accounting systems.

#### **Unit I-Foundations & Conceptual Framework**

Nature, purpose & scope of financial accounting; Users of accounting information (internal/external); qualitative characteristics; Accounting Principles, concepts, and conventions; overview of GAAP/IFRS; Role of accountants.

#### **Unit II-Accounting Cycle**

Accounting Cycle: Concept and Steps; Source documents; Double-entry system: journal entries, ledger posting, and T - accounts; Preparation of trial balance, and detecting errors and their correction.

## Unit III-Adjustments & Financial Statement Preparation

Accrual accounting principles: revenue recognition, matching concept; Adjusting entries: prepaid expenses, accrued revenues, depreciation, bad debts; Trading account, Profit & Loss Account and Balance sheet.

### Unit IV- Cash, Bank & Special Accounting Issues

Cash and cash equivalents: definitions, internal control, petty cash systems; Depreciation methods and accounting; provision and reserves; Introduction to company accounting: equity and liability transactions, share capital, basic corporate final accounts.

# Unit V-Reporting, Analysis & Contemporary Trends

Legal requirements: regulatory reporting, audit basics, and disclosure norms; Bank reconciliation statements, cash flow analysis, and interpreting key financial data; Introduction to ratio analysis, financial performance

evaluation; Basics of computerized accounting; Introduction to Accounting Information Systems.

# **Suggested References books:**

- Porter, G.A., & Norton, C.L. (2001). Financial accounting: The impact on decision makers. South Western Publishing.
- Grewal, T.S., & Gupta, S.C. (2003). *Introduction to Accountancy*. S. Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Accounting for management* (4th ed.). New Delhi: Vikas Publishing House.
- Jain, S.P., & Narang, K.L. Advanced accountancy. Kalyani Publishers.
- Narayana swamy, R. (2022). Financial accounting: A managerial perspective. PHI Learning Pvt. Ltd.
- Arora, R.K. (2018). Financial accounting: Fundamentals, analysis and reporting (2nded.). Wiley.
- Shah, P.(2014). Basic financial accounting for management. Oxford University Press.

# BBA II SEMESTER ORGANIZATIONAL BEHAVIOUR

#### **CREDITS: 5**

### **Course Objectives:**

- To define organizational behaviour, its scope, and apply autocratic, custodial, supportive, collegial, and system-oriented models.
- To examine personality traits, attitudes, perception, biases, and attribution theories.
- To analyze motivation theories, leadership styles, and ethical leadership.
- To evaluate group dynamics, communication, and conflict processes.
- To assess organizational culture, change management, diversity, and digitalera OB.

#### **Course Outcomes:** Students will be able to

- Define OB and apply its models (autocratic, custodial, supportive, collegial, system-oriented).
- Assess personality, attitudes, perception, biases, and attribution theories.
- Apply motivation theories and leadership styles.
- Analyze group formation, communication barriers, and conflict types.
- Evaluate culture, change strategies, diversity, and OB in digital and remote settings.

# Unit I- Foundations of Organizational Behaviour

Concept, Nature & Scope of OB; multi disciplinary foundations (psychology, sociology, anthropology) Models of OB: Autocratic, custodial, supportive, collegial, and system-oriented.

#### Unit II -Individual Behaviour

Personality and Attitudes – Meaning of personality – Traits Theory, MBTI, Big Five, Attitude: Meaning, Components; Johari Window; Perception and Attribution: Nature and importance of Perception – Perceptual Process, Biases, Bounded Rationality; Ethical Dilemmas; Attribution Theories.

#### Unit III- Motivation & Leadership

Motivation Theories: Maslow, Theory X/Y, ERG, Herzberg, McClelland, Vroom, goal-setting, self-efficacy; Leadership Styles, Transactional Leadership, Transformational Leadership, Servant leadership; Ethical& Responsible Leadership.

# Unit IV- Group & Interpersonal Dynamics

Group Behaviour & Teams: Formation stages, roles, norms, cohesiveness, team effectiveness, cross – cultural teams; Communication & Interpersonal Skills: Channels, barriers; Conflict in Organizations: Functional vs dysfunctional conflict, conflict process.

# Unit V- Organisational Culture, Change & Contemporary Trends

Culture: Definition, functions, cultural dimensions (Schein, Hofstede); Change Management: Forces/drivers of change, resistance strategies, Lewin's 3-step model; Contemporary Topics: Managing diversity/inclusion, Role of OB in digital era, Remote Teams; Ethics & Well-Being.

### **Suggested Reference Books**

- Robbins, S.P., Judge, T.A., & Vohra, N.(2019). Organizational behavior by Pearson 18e. Pearson Education India.
- Luthans, F. Organizational behavior. Mc Graw-Hill.
- Rao, V.S.P., & Narayana, P.S. *Organization theory and behavior*. Konark Publishers.
- Prasad, L.M. Organizational theory and behavior. Sultan Chand & Sons.
- Aswathappa, K. Organizational behavior. Himalaya Publishing House.
- Hitt, M.A. (2009). Management. Pearson Education India.
- Luthans, F.(2009). Organizational behavior (10thed.). Mc Graw Hill.
- Mc Shane, S.L., & Von Glinow, M.A. (2008). Organizational behavior (3rded.). Tata Mc Graw-Hill.
- Nelson, D.L., & Quick, J.C. (2008). Organizational behavior (3rded.). Thomson Learning.

# BBA II SEMESTER BUSINESS STATISTICS

#### CREDITS:5

#### **Course Objectives:**

- To define statistics, its scope, limitations, and applications, and construct frequency distributions and graphical presentations.
- To calculate measures of central tendency, dispersion, skewness, and kurtosis.
- To analyze correlation types and apply simple linear regression using the least squares method.
- To examine time series components and estimate trends, and construct price and quantity index numbers.
- To introduce basic probability concepts, Central Limit Theorem, and sampling techniques.

#### Course Outcomes: Students will be able to

- Explain statistics, Its applications, and create frequency distributions and graphical representations.
- Compute mean, median, mode, geometric mean, harmonic mean, dispersion measures, skewness, and kurtosis.
- Evaluate correlation and apply simple linear regression for best fit lines.
- Analyze time series trends and calculate Laspeyres, Paasche, and Fisher indices.
- Apply probability concepts, Central Limit Theorem, and sampling techniques.

#### Unit I- Introduction, Data Collection & Presentation

Meaning, scope, limitations, applications of statistics; Population vs. Sample; Need for data, Types of data, primary & secondary data; survey vs. census; Data classification and tabulation; constructing frequency distributions; Graphical presentation: bar, pie, line, histograms, frequency polygons.

# Unit II - Measures of Central Tendency & Dispersion

Central tendency: Mean (simple/weighted), median, mode, geometric mean, harmonic mean; partition values (quartiles); Dispersion measures: Range, interquartile range, quartile deviation, mean deviation, variance, standard deviation, coefficient of variation; skewness and kurtosis.

# Unit III - Correlation & Regression Analysis

Correlation: scatter plots, types (positive/negative), Karl Pearson's r, Spearman's rank correlation, coefficient of determination; Simple linear regression: Least Square Method; lines of best fit, slope/intercept interpretation.

## **Unit IV - Time Series & Index Numbers**

Time series analysis: components—trend, seasonal, cyclical, irregular; Trend estimation methods: moving averages, semi - average, least-squares trend line; Index numbers: price, quantity, indices; Laspeyres, Paasche, Fisher.

# Unit V- Introduction to Probability & Sampling

Basic probability concepts: Events, Types, Conditional, Marginal, Joint Probability; Central Limit Theorem; Addition and multiplication Theorem; Bayes' theorem (introduction – no problems); Sampling techniques.

#### **Suggested Reference Books**

- Gupta, S.P. (2018). Statistical methods. Sultan Chand & Sons.
- Gupta, C.B. (2009). *An introduction to statistical methods*. Vikas Publishing House.
- Gupta, S.C., & Kapoor, V.K. (2020). *Fundamentals of mathematical statistics*. Sultan Chand & Sons.
- Sharma, J.K.(2012). Business statistics. Pearson Education India.
- Gupta, S.C. (2019). *Fundamentals of statistics* (7thed.). Himalaya Publishing House.
- Sharma, J.K. (2007). Business statistics (2nded.). Pearson Education.
- Arora, P.N., Arora, S., & Arora, A. (2009). Managerial statistics (1sted.).S. Chand.
- Sharma, J.K. (n.d.). Business statistics. Pearson Education.
- Keller, G. Statistics for management and economics. Cengage Learning.
- Bhardwaj, R.S. Business statistics. Excel Books.
- Singh, J.K. Business mathematics. Himalaya Publishing House.