

**OSMANIA UNIVERSITY**

**PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEMS (CBCS) IN  
BBA (GENERAL) PROGRAM  
REVISED SYLLABUS**

**FIRST YEAR - SEMESTER-I**

Code	Course Title	Course Type	HPW	Credits
BB101		AECC-1	2	2
BB102	English	CC-1A	5	5
BB103	Second Language	CC-2A	5	5
BB104	Principles of Management	DSC-1A	5	5
BB105	Basics of Marketing	DSC-2A	5	5
BB106	Business Economics	DSC-3A	5	5
	<b>Total</b>		<b>27</b>	<b>27</b>

**FIRST YEAR - SEMESTER-II**

BB201		AECC-2	2	2
BB202	English-II	CC-1B	5	5
BB203	S-Language-II	CC-2B	5	5
BB204	Organization Behaviour	DSC-1B	5	5
BB205	Business Statistics	DSC-2B	5	5
BB206	Business Law	DSC-3B	5	5
	<b>Total</b>		<b>27</b>	<b>27</b>

**SECOND YEAR - SEMESTER-III**

BB301	Personality Development and Communication	SEC-1	2	2
BB302	English-II	CC-1C	5	5
BB303	S-Language-II	CC-2C	5	5
BB304	Financial Accounting	DSC-1C	5	5
BB305	Human Resources Management	DSC-2C	5	5
BB306	Introduction to Information Technology	DSC-3C	4	4
BB307	IT-LAB	DSC-4C	2	1
	<b>Total</b>		<b>28</b>	<b>27</b>

**SECOND YEAR - SEMESTER-IV**

BB401		SEC-2	2	2
BB402	English-II	CC-1D	5	5
BB403	S-Language-II	CC-2D	5	5
BB404	Financial Management	DSC-1D	5	5
BB405	Marketing Research	DSC-2D	5	5
BB406	Business Ethics & Corporate Governance	DSC-3D	5	5
	<b>Total</b>		<b>27</b>	<b>27</b>

**AECC-** Ability Enhancement Core Course

**CC-** Core Course;

**DSC-** Discipline Specific Course;

**SEC-** Skill Enhancement Course;

## **Bachelor of Business Administration (BBA) Syllabus**

### **Paper Code: BB301 - SEC- I (Common course) – Semester III**

#### **Personality Development and Communication Skills**

##### **Objective:**

To create awareness and motivation among UG learners about personality development in terms of their basic skills including goal setting and time management: To train the learners adequately by exposure to theory and practice pertaining to these skills.

##### **The Syllabus:**

**Unit – I Basics of English** - Tenses, reported speech: Acquiring the Communication skills – Interpersonal skills, Speaking skills (brief speeches, group discussion); Writing skills (paragraph, Summary, note making, Editing, business letters)

**Unit – II Acquiring the soft Skills for personality development** : Body language: goal setting Time Management: Emotional Intelligence: Problem-solving; Team work

##### **Reference Books:**

1. Jeremy Harmer & John Arnold. **Advance Speaking Skills**. Essex, Longman Group Limited, 1978
2. Hedwig Lewis. **Body Language: A Guide for Professionals** . Response Books (a division of Sage
3. Publications India, Pvt. Ltd., ) New Delhi., 1998
4. Daniel Goldman. **Emotional Intelligence**. New York, Bantam Books 1995
5. Rajiv Mishra, **Personality Development**, Rupa & Co.
6. Sherfield, R.M., Montgomery, R.J., Moody, P.G., **Developing Soft Skills**, 4<sup>th</sup> Edition, Pearson, 2010.
7. Barun K. Mitra, **Personality Development and Soft Skills**, Oxford University Press

**(Total 16 topics to be taught in 25-30 hrs during the semester)**

## **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB304**

### **FINANCIAL ACCOUNTING**

**Objective:** To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

**Unit I:** Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information; Accounting Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts

**Unit II:** Types of books (Primary and Secondary); Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; ledger balancing; Opening and Closing Entries

**Unit III:** Preparation of Trial Balance; Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, Understanding contents of financial statements of a joint stock company as per the Companies Act 2013.

**Unit IV:** Financial Statement Analysis using ratios: Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios . Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio analysis.

**Unit V:** Indian Accounting Standards (Ind-AS): Concept, benefits, procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB.

#### **Reference Books:**

1. Tulsian, P.C., Financial Accounting, Pearson
2. T.S. Grewal, Introduction to Accountancy, Sultan Chand
3. Maheshwari, S.N. & Maheshwari, S.K. , Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Jain, S.P. & Narang, K.L., Advanced Accountancy.

## **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB305**

### **Human Resource Management**

**Objective:** The aim of this course is to introduce to student the basic concepts related to Human Resource Management which can form foundation to understanding advanced concepts in managing human resources in an organization.

**UNIT I: Introduction to Human Resource Management and Environment:** Functions of Human Resource Management. Managerial and operative role of Human Resource Management. Personnel Management vs. Human Resource Management – Strategic Management Approach. The Role of Globalization in HR Policy and Practice.

**UNIT II: Acquiring Human Resources:** - Human Resource Planning and Alignment – Job Analysis and Design. Job Description, Job Specification and Job Evaluation, Job- Restructuring – Job Rotation, Job Enlargement and Job Enrichment. Recruitment and Selection – Placement – Induction and Orientation. Line and Staff.

**UNIT III: Developing Human Resources:** - Training and Development – Employee Training and Retraining – Assessing Training Needs and Designing Training Programmes. An overview on employee orientation: Career Planning and Development: Role and Significance of Career Planning – Impact of Career Planning on Productivity.

**UNIT IV: Labour Management:** Industrial Relations and Industrial Disputes. Principles and guidelines for effective handling of Industrial Disputes and Industrial Relations – Standing Orders – Role and Contents of standing orders – Labour Relations and Collective Bargaining – Employee Health and Safety.

**UNIT V: Rewarding Human Resources:** Performance Appraisal – Methods and needs for Performance Appraisal – Organization Climate and its impact on HRM. Components of Organization Culture. Quality of Work Life – Determinants of quality of work life. Impact of QWL on Organization Climate and Culture.

#### **Reference Books:**

1. Human Resources - Bernandin H. John. TMH.
2. Managing Human Resources – Wayne E. Casio. – TMH
3. Human Resources Management – David Lepak and Mary Gowan – Pearson.
4. Human Resources Management – Decenzo and Robbins – John Willey.
5. Human Resource Management. Texts and Cases. - TMH.

# **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB306**

## **INTRODUCTION TO INFORMATION TECHNOLOGY**

**Objective:** The Objective of this course is to familiarize a management students to basics of IT, its applications and importance to present day management and organization.

### **Unit I: Introduction to IT**

Computer Systems- Hardware -I/O devices, Memory devices, Processors-Software - classification of software- systems software, Application software- Operating Systems- Definition- Types of OS- Understanding of GUI- Networks- Definition- Types of Network- LAN, WAN- Network Topologies- Physical Communication Media-TCP/IP, OSI Model.

### **Unit II: Introduction To IS**

Definition of Data, Information & Knowledge, IS- MIS, DSS, Expert Systems–Types of IS- Operation, Tactical, Strategic IS- Executives Information Systems (EIS) – Definitions- Data Base, DBMS, Advantages & Disadvantages of DBMS-Ethical and Social Issues in IS.

### **Unit III: Multimedia Concepts**

Definition of Multimedia- Multimedia devices-Multimedia Formats- Audio formats- Video formats.-Compression/ Decompression issues.-Business Applications of Multimedia.

### **Unit IV. Internet & Security Issues**

Internet – History- Internet Addressing and architecture-WWW – Architecture-Browser-Servers-Search engines -Internet Services- Email- Chatting- Messaging- Groups- Social Networking- Internet in Business- definition of e-commerce, m-commerce- types of online business-Security Issues in Internet.

### **Unit V: Office Management Applications.**

Intranets, Extranets, VPN- Internet Telephony- Group ware- audio and video Conferencing- Wireless Communication- WLANS- Definitions of Blue tooth- Wi Fi- Wi Max- RFID-Use of Spreadsheets for office- spread sheet applications (MS-EXEL)-Use of Databases for the Office(MS-ACCESS)- Database applications.

### **Reference Books:**

1. Kenneth C. Laudon & Jane P. Laudon - **Management Information Systems- Managing the Digital Firm**, Pearson Education, Fourth Edition 2008.
2. Turban, McLean, Wetherbe- **Information Technology For Management**, Wiley Student Edition- Fourth Edition.
3. Leonard Jessup, Joseph Valacich – **Information Systems Today, Why IS matters**, Pearson Education –Low Price Edition, Second Edition.
4. Effy Oz- **Management Information systems**, Thomson Course Technology, Fifth Edition.

## **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB307**

### **INFORMATION TECHNOLOGY LAB**

**Objective :** The aim of this course is to give a management students practical experience om working in typical office software like MS-OFFICE.

#### **Unit I: MS-EXCEL**

Basic features: Creating, Naming Saving, Editing and Printing of Worksheets. Data Entry - Manual and Automatic Formatting cells and Cell referencing. Creating and using formulas and Functions Use of Copy, Move and Paste Options. **Data And Graphical Options:** Filling a Series, Sorting data, querying of data. Working with graphs and charts.

#### **Advanced Options of MS-EXCEL:**

a) Statistical tools – use statistical functions such as average, Standard Deviation, ANOVA, etc. b) Financial Tools – use of Financial Functions such as NPV, IRR etc. c) Date Functions d) Building Simple Macros.

#### **Unit- II: MS-ACCESS**

Creating a database and tables by different methods- Entering and Editing data- Sorting, Filtering and Displaying data. Creating & querying using forms. Creating & printing reports and labels. Transfer of data between Excel & Access.

#### **Reference Books:**

1. David Whigham, “Business Data Analysis Using Excel”, Oxford University Press, Indian Edition.
2. Paul Cornell, “Accessing & Analyzing DATA with MS-EXCEL”.
3. R & D, “IT Tools and Applications”, Macmillan India Ltd.
4. Sanjay Saxena, “A First Course in Computers – Based on Windows Office XP”, Second Edition – Vikas Publishing House.

## **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB404**

### **FINANCIAL MANAGEMENT**

**Objective:** To acquaint students with the techniques of financial management and their applications for business decision making.

**Unit I:** Nature of Financial Management: Finance and relation with other disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach of FM; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function;

**Unit II:** Concept of Time Value of Money, compounding, discounting, present value, future value, and annuity; capital budgeting –meaning, features; applications of discounting in capital budgeting –NPV, IRR, calculation of NPV and IRR

**Unit III:** Sources of Long term finance- features of equity shares, preference shares, debentures, long term loans; Capital Structure – meaning, determinants of capital structure; cost of capital – component costs of capital, weighted average cost of capital; Dividend Policy Decision – types of dividend, determinants of dividend policy.

**Unit IV:** Working Capital Management: gross versus net working capital, determinants of working capital; Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique (Lock box, concentration banking)

**Unit V:** Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ (Basic Model)

#### **Reference Books**

- 1.Eugene.F. Brigham, Fundamentals of Financial Management, The Dryden Press, 6<sup>th</sup> edition, 1992
- 2.M.Y. Khan & P.K. Jain , Financial Management, Tata McGraw Hill Publishing Co. Ltd.
- 2.Prasanna Chandra, Fundamentals of Financial Management, McGraw Hill Education, 6<sup>th</sup> edition, 2015
- 3.I.M. Pandey, Financial Management, Vikas Publishing House, 11<sup>th</sup> edition, 2015
- 4.J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management, Prentice Hall of India, 13<sup>th</sup> edition, 2009.
- 5.Rustogi, Financial Management, TaxMann, 5<sup>th</sup> edition, 2011.

## **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB405**

### **MARKETING RESEARCH**

**Objective:** To provide an exposure to the students pertaining to the nature and Scope of marketing research, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of marketing research.

**Unit I:** Marketing Research: Nature and Scope of Marketing Research – Role of Marketing Research in Decision Making. The Research process – Steps in the Research Process; Designing the Research Proposal.

**Unit II:** Sources of data, Primary data and Secondary data, Survey method of data collection, Observation method – Types of observation, Interview, Depth interview , Focus group interview, Questionnaire, Method, Steps in design of a questionnaire

**Unit III:** Secondary method of data collection: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, Secondary sources of data in Indian Context,

**Unit IV:** Measurement and scaling - Concept of measurement and scaling – Types of Scales – Nominal ,Ordinal, Interval and Ratio Scales - Attitude scales Thurstone, Likert, Semantic differential scales, Reliability and Validity of a scale.

**Unit V:** Sampling: Sampling techniques, Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test. Introduction to theoretical concept of ANOVA,

#### **Reference Books:**

1. Green E. Paul, Tull S.Donald & Albaum, Gerald: “Research for Marketing Decisions”, 2006, 6<sup>th</sup> Ed, PHI.
2. Tull and Hawckins, “Marketing Research”, 2000, 4th Ed. Tata McGraw Hill.
3. Cooper & Schindler: Business Research Methods McGraw-Hill Education.
4. Martin callingam, “Market intelligence”, 2009, Kogan Page Publishers.
6. G.C. Beri, “Marketing Research”, 2008, 8th Ed, Tata McGraw Hill.
7. Malhotra, K. Naresh, “Marketing Research- And applied orientation”, 2014.



## **Bachelor of Business Administration (BBA) Syllabus**

**Paper Code: BB406**

### **BUSINESS ETHICS & CORPORATE GOVERNANCE**

**Objective:** The objective of this paper is to make the students emphasize the importance of ethics in business, practices of good corporate governance and corporate social responsibility.

**Unit I Business ethics:** Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit II Corporate governance:** concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

**UNIT III Relevance of The Board** –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

**Unit IV Role of auditors in enhancing corporate governance-** duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring,

**Unit- V Corporate social responsibility:** Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

#### **Reference Books :**

1. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.
2. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
3. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
5. A.C. Fernando: Business Ethics Pearson Education.
6. A.C. Fernando: Corporate Governance Pearson Education.

**MODEL PAPER FOR BBA (CBCS)**

**Code No.**

**FACULTY OF MANAGEMENT**

**SKILL ENHANCEMENT COURSE**

**III & IV SEMESTER (NEW) EXAMINATION, 2017**

**Internal Exam**

**( Max Marks – 10 )**

**a) 10 bits Multiple Choice Question**

**10 x ½ = 5 Marks**

**b) Fill in the blank**

**10x ½ = 5 Marks**

**External Exam (University Examination) ( Max Marks – 40 )**

**PART – A**

**Answer all questions (Short Answer Type)**

**(5x2 =10 Marks)**

**1. a)**

**b)**

**PART – B**

**Essay Answer Type**

**(2x15 =30 Marks)**

**2. a)**

**OR**

**b)**

**3. a)**

**OR**

**b)**

**Prof. K. G. Chandrika**

**CHAIRMAN**

