

II - SEMESTER

BBA Course Structure and Syllabus
As per CBCS Guidelines
with Effect from 2019 - 2020

1ST YEAR
SEMESTER – I

<i>Course Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs.</i>	<i>Marks</i>
ELS 1	English (First Language) - 1	4	4		
MIL 1	MIL – 1	4	4		
AECC 1	Environmental Science	2	2		
DSC 101	Principles of Management	5	5	3 Hrs.	80 U + 20 I
DSC 102	Basics of Marketing	5	5	3 Hrs.	80 U + 20 I
DSC 103	Business Economics	5	5	3 Hrs.	80 U + 20 I
	Total Semester Credits	25	25		

SEMESTER – II

<i>Course Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs.</i>	<i>Marks</i>
ELS 2	English (First Language) - 2	4	4		
MIL 2	MIL – 2	4	4		
AECC 2	Basic Computer Skills	2	2		
DSC 201	Organisational Behaviour	5	5	3 Hrs.	80 U + 20 I
DSC 202	Business Statistics	5	5	3 Hrs.	80 U + 20 I
DSC 203	Financial Accounting	5	5	3 Hrs.	80 U + 20 I
	Total Semester Credits	25	25		

ELS: English Language Skill; SLS: Second Language Skill; AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam; U: University Exam; PR: Project Report; VV: Viva-Voce Examination; F: Finance; M: Marketing; HR: Human Resource Management.

Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and So is the case with “b” and “c”. In the case of DSE also the rule applies.

OSMANIA UNIVERSITY
PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEMS (CBCS) IN
BBA (GENERAL) PROGRAMME

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2.	MIL	6	4/3	20
3.	AECC	2	2	4
4.	SEC	4	2	8
5.	GE	2	4	8
6.	Project Report & Viva-voce	1	4	4
7.	DSC	12	5	60
8.	DSE	6	5	30
	Total	39		154
	Management	21		102
Credits Under NON – CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Note :

- 1) IT lab will be evaluated through a practical exam.
- 2) At the end of third year there will be a comprehensive viva-voce on subjects & project undertaken during six semester and evaluation of project report.
- 3) Grade (A/B/CD) is awarded to both the project viva-voce and project report as per University Norms.

COURSE NO. AECC - 2

BASIC COMPUTER SKILLS

OBJECTIVE:

The objective of this courses to enable student to understand the basic computer concepts related to day to day office environment.

UNIT – I: INTRODUCTION TO COMPUTERS

Introduction to Computation and Computers, components of computer CPU, Types of Memory, Types of computers – Software, Hardware Definition- Input devices (keyboard, MICR, OCR, OMR), Graphic input devices (Mouse, Graphic Tablet, Joystick), output devices (Printers - Impact & non-impact printer)- Introduction to Software, classification of software, Evolution of operating system, functions of operating system, Types of operating system.

UNIT - II: INTRODUCTION TO INFORMATION SYSTEM, WORD PROCESSING AND PRESENTATION:

Data & information, System, types of System, information system, Types system information system – definition, Application of information system, ethical and social issues in information system.

Word Processing -Creating, editing and saving documents, formatting features of word processing, working with tables and graphs, preview & printing documents;

Presentation – Creating, Editing and Saving shade shows, Templates, Animations – Breilitin Customer made – Preparing slideshows.

SUGGESTED BOOKS :

1. Computer fundamentals, 2e, A.K.Sharma, Universiy Press.
2. Introduction to computers , Tata Mc Graw Hill, Alexis Leon & Mathews Leon
3. Introduction to information technology, 2e, John Wiley & sons, Turban, Rainer, Potter
4. Computer fundamentals, Pearson, Anita Goel
5. Fundamentals of computers, Raja Raman, PHI
6. Basics of Computer Skills, Tulasi Ram, 2019, HPH

ORGANIZATIONAL BEHAVIOUR

OBJECTIVE :

The main objective is to explain the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization.

UNIT - I : ORGANIZATIONAL BEHAVIOR :

Meaning, importance and historical development of organizational behavior, Factors influencing organizational behavior. Perception and Attribution- concept, nature and process, Factors influencing perception. Values and Attitudes. Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

UNIT – II : MOTIVATION :

Concept, importance and theories of motivation. Leadership - concept, characteristics, theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.

UNIT - III : GROUP DYNAMICS :

Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

UNIT – IV : MANAGEMENT OF CHANGE :

Meaning and importance of change, Factors contributing to organizational change, Change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

UNIT - V : ORGANIZATIONAL CULTURE, CONFLICT AND EFFECTIVENESS :

Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness - Indicators of organizational effectiveness, Achieving organizational effectiveness. Organizational Power and Politics.

SUGGESTED BOOKS :

1. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi, 1988.
2. Luthans Fred - Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi, 1988.
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt.Ltd., Delhi, 1987.
4. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi, 1988.
5. Sekaran, Uma - Organizational Behavior-text & cases - Tata McGraw Hill Pub Ltd., New Delhi, 1989.
6. Aswathappa. K. - Organizational Behavior – Himalaya Publishing House, Mumbai, 18th Edition, 2018.
7. Afsaneh Nahavandi - Organizational Behavior – Sage Publications.
8. P Subba Rao – Organizational Behavior (2018), HPH, 18th Edition

BUSINESS STATISTICS

OBJECTIVE:

The Objective of this course to provide a student an understanding of basic statistical tools to apply for management problems and analysis. The tools starting from data gathering , tabulation, presentation and analysing using basic statistical techniques like measures of central tendency, dispersion, kurtosis, correlation and regression.

UNIT – I : STATISTICS :

Definitions – Statistical methods – Importance and Scope – Limitations – Need for Data – Principals of Measurement. Tabulation and Presentation:

Classification of Data – Data Array – Frequency Distribution – Methods of data Classification – Types of Frequency Distributions / tabulation of Data – Objectives of Tabulation – Parts and Types of Tables – Graphical Presentation – Functions of Graphs – Advantages and limitations of Graphs.

UNIT – II : MEASURES OF CENTRAL TENDENCY :

Introduction to Averages – Requisites for a Measure of Central Tendency, Mean - Combined mean – Weighted mean, Median – Partition values – Quartiles, Deciles and Percentiles, Relationship between Partition values–Mode– Relationship between Mean, Median and Mode.

Measures of Dispersion:

Introduction – Significance and Requisites of a Measure of dispersion, Range, QD, MD and SD- For Grouped and Ungrouped – Advantages and Disadvantages. Concept of Variation – Coefficient of Variation.

Skewness and Kurtosis (SK):

Introduction, Measures of SK, Relative measures of SK – Advantages and Disadvantages. Moments – concepts –Calculation – Kurtosis.

UNIT – III : INDEX NUMBERS :

Index Numbers - Introduction – Types – Characteristics – Construction weighted and unweighted index numbers – Price and Quantity/Volume index numbers – Tests – time reversal – Factor Reversal and Circular tests – Chain and Fixed base – Changing of base – Combining of two of more overlapping indices consumer price Index – Problems in Construction.

UNIT – I V : PROBABILITY :

Concepts – Random Experiment, Sample space – Definitions of probability, Simple Problems on Probability, Addition and Multiplication theorems, conditional, Joint and Marginal Probability.

Sampling: Sampling – Reasons of Sample survey – bias in Survey, Definitions of Population, Sample, Parameter, Statistic – Principles of Sampling, Statistical Regularity, Inertia of Large Numbers, Optimization, Persistence of small numbers – Validity. Probability and non probability sampling methods – choice of sampling method, sampling distribution and Standard Error (SE).

UNIT – V : CORRELATION ANALYSIS :

Scatter diagram, Positive and negative correlation, limits for coefficient of correlation, Karl Pearson's coefficient of correlation, Spearman's Rank correlation.

Regression Analysis: Concept, least square fit of a linear regression, two lines of regression, properties of regression coefficients(Simple problems only)

Time Series Analysis: Components, Models of Time Series – Additive, Multiplicative and Mixed models; Trend analysis- Free hand curve, Semi averages, moving averages, Least Square methods(Simple problems only).

SUGGESTED BOOKS :

1. Gupta SC: "Fundamental of Statistics" 7th Ed, Himalaya Publishers House, 2019.
2. Sharma JK: "Business Statistics" 2nd Edition Pearson Education, 2007.
3. Arora, PN, Arora, Sumeet and Arora, Amit: "Managerial Statistics", S. Chand, Ist Ed., 2009.
4. Bharadwaj, RS: "Business Statistics" , Excel books, 2nd Ed, 2008.
5. J K Singh, Business Mathematics, 2018, HPH.

COURSE NO. DSC - 203

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 Principles, Accounting Concepts, Principles and Conventions – Generally Accepted Accounting Principles (GAAP); Nature of Accounts

UNIT - II : TYPES OF BOOKS (PRIMARY AND SECONDARY) :

The Accounting Equation Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; ledger balancing; Opening and Closing Entries, Preparation of Trial Balance.

UNIT - III : 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.

SUGGESTED 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.
7. Santhi Vedula, Financial Accounting, 2019, HPH