

PROF. G. BENARJEE
I/c REGISTRAR



KAKATIYA UNIVERSITY
VIDYARANYAPURI
WARANGAL - 506 009

No. 945 /B2/ACAD/KU/2016

Date: 26-08-2016

The Principals of University and
Affiliated Colleges offering B.Com. & BBA courses
KAKATIYA UNIVERSITY

Sub:- SYLLABUS - Sending of syllabus of BBA in the place of existing BBM and issue few clarifications regarding internal assessment for the CBCS course structure of B.Com., B.Com. (Computer Applications), B.Com. (Taxation), B.Com. (Tax Procedures & Practices), B.Com. (Corporate Secretaryship), B.Com. (Advertising and Sales Management) and B.Com. (Insurance) with effect from 2016-2017 and onwards - Regarding.

Ref:- Lr. No. 1203/BOS/DCBM/KU/2016, dated 19th August, 2016 of the Chairperson, Board of Studies in Commerce & Business Management, KU.

Sir/Madam,

I am to inform you that the Chairperson, Board of Studies in Commerce & Business Management, KU has sent the syllabus of BBA in the place of existing BBM and issue few clarifications regarding internal assessment for the CBCS course structure of B.Com., B.Com. (Computer Applications), B.Com. (Taxation), B.Com. (Tax Procedures & Practices), B.Com. (Corporate Secretaryship), B.Com. (Advertising and Sales Management) and B.Com. (Insurance) as recommended by the Board of Studies at its meeting held on 12th August, 2016 for implementation during the academic year 2016-2017 onwards. The Dean, Faculty of Commerce & Business Management, KU forwarded the minutes for implementation.

In view of urgency, the Vice-Chancellor, in anticipation of approval by the academic bodies, has accorded approval for implementation of syllabus of BBA in the place of existing BBM and few clarifications regarding internal assessment for the CBCS course structure of B.Com., B.Com. (Computer Applications), B.Com. (Taxation), B.Com. (Tax Procedures & Practices), B.Com. (Corporate Secretaryship), B.Com. (Advertising and Sales Management) and B.Com. (Insurance) with effect from 2016-2017 and onwards.

The revised syllabus and few clarifications regarding internal assessment are available at the University Website www.kakatiya.ac.in. The same may be brought to the notice of the students and the staff concerned.

Yours faithfully,

REGISTRAR

Encl.: As stated.

Copy to:

1. The Dean, Faculty of Commerce & Business Management, KU
2. The Chairperson, Board of Studies in Commerce & Bus. Mgt., KU
3. The Controller/Addl. Controller of Examinations (UG/Confdl.), KU
4. The Director, Campus Network/Website, KU with a request to place the revised syllabi on the website.
5. The Secretary to the Vice-Chancellor/PA to Registrar, KU

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – I Semester
Department of Commerce and Business Management, Kakatiya University
BBA104: Business Environment

Duration: 3 hrs.

Marks: 100

- Unit-I:** Introduction to Business Environment: Definition and Scope – Characteristics of business, business goals – economic, social strategic goals. Meaning and concept of Business Environment – Interaction between business and environment – Classification of environmental factors on business.
- Unit-II:** Economic Environment – Meaning and critical elements of environment – economic systems – objectives of economic planning. Economic reforms – evaluation of Five Year plans. Institutional financing – IDBI, SFC, ICICI. Capital Market and its features. Economic Policies – Industrial Policies – Trade policies – Fiscal and Monetary Policies – Economic Development and Role of Government – Small Scale and Cottage industries.
- Unit-III:** Politico – Legal Environment: – Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business-Regulatory Institutions- TRAI-SEBI-IRDA.
- Unit-IV:** Socio-Cultural Environment – Business and Society – Objectives of Business – Social Responsibilities of Business – Corporate Social Responsibilities. Business and culture – Cultural dimensions –Business Ethics – Corporate Governance.
- Unit-V:** Global Environment – Globalisation – Drivers and effects of Globalisation – Benefits and problems of MNCs – WTO – Foreign Direct Investment – (FDI) Foreign Institutional Investors (FIIS).

Suggested Readings

- Francis Cherunilam, **Business Environment Text and Cases**, Himalaya Publishing House, Text and Cases, Himalaya Publishing House, 2014.
- Aswathappa K, **Essentials of Business Environment**, Himalaya Publishing House, 2014.

References

- Faisal Ahmed and Absar Alam.M, **Business Environment: Indian and Global Perspective**, Prentice Hall of India, 2014.
- Veena Keshav Pailwar, **Business Environment**, Prentice Hall of India Private Limited, 2014.
- Justin Paul, **Business Environment: Text and Cases**, Tata McGraw-Hill Publishing Company Limited, 2008.
- Sukumar Nandi, **International Business Environment**, McGraw-Hill Education Company Limited, 2010.
- Fernando A.C, **Business Environment**, Dorling Kindersley India Pvt. Ltd, 2011.
- Ian Worthington and Chris Britton, **The Business Environment**, Pearson Education Limited, 2014.

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – I Semester
Department of Commerce and Business Management, Kakatiya University
BBA105: BUSINESS ECONOMICS

Duration: 3 hrs.

Marks: 100

- Unit – I** Introduction: - Meaning -Definition – Nature and Scope of Business Economics – Business Economics Concepts -Objectives of firm – Role of Economist.
- Unit – II** Demand and Supply Analysis:- Law of Demand – Types of Demand – Elasticity of Demand – Demand forecasting-Methods – Law of Supply – Elasticity of Supply.
- Unit –III** Cost & Production Analysis:- Cost Concepts – Types – Cost and output Relations-Short run and Long run – Break Even analysis and cost Control- Production Function- Law of variable proportions-Economies of scale.
- Unit – IV** Analysis of Competition:- Types of Competitive situations – Price determination under competitive situations - perfect Competition - Monopolistic Competition - Monopoly – Oligopoly –Price discrimination
- Unit - V** Business Cycle: Concepts – Phases of business cycles – Causes and Consequences – Measures to overcome effects of business cycles. National Income - Measurement

Suggested Readings:

- Paul A. Samuelson : Instruction to Economic Analysis
- K.K. Dewatt : Modern Economic Theory
- K.P.H. Sunderm: Business Economics
- Joel Dean: Managerial Economics
- R.L. Varsheny & K.L. Maheshwar: Managerial Economics.
- P.L. Mehta, Managerial Economics – Analysis Problems & Cases - Sultan Chand & Sons - New Delhi
- Francis Cherunilam, Business Environment - Himalaya Publishing House

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – I Semester
Department of Commerce and Business Management, Kakatiya University
BBA106: FINANCIAL ACCOUNTING

Duration: 3 hrs.

Marks: 100

UNIT – I: INTRODUCTION TO ACCOUNTING:

Need for Accounting – Definition of Accounting - Scope and Functions of Accounting – Branches of Accounting – Book-Keeping vs. Accounting – Advantages and Limitations of Accounting – Accounting Concepts and Conventions — Basic Accounting Process – Accounting Equation – Classifications of Accounts – Rules of double entry book keeping – Journalising – Posting to Ledgers – Balancing of Ledger (Theory and Problems)

UNIT – II: SUBSIDIARY BOOKS & BANK RECONCILIATION STATEMENT:

Subsidiary Books: Sub Division of Journal – Types of Subsidiary Books – Preparation of Subsidiary Books: Sales Ledger – Purchase Ledger – Journal Proper – Debit Note – Credit Note – Cash Book: different types of Cash Books – Simple Cash Book – Double Column Cash Book – Triple Column Cash Book – Petty Cash Book – Bank Reconciliation Statement: Need and Importance – Reasons for difference between Cash Book and Pass Book Balances – Problems on favourable and over draft balances. (Theory & Problems)

UNIT – III: TRIAL BALANCE & RECTIFICATION OF ERRORS:

Trial Balance – Meaning – Objectives of preparing a Trial Balance – Limitations of Trial Balance – Problems of preparation of Trial Balance. Rectification of Errors: Types of Errors – Errors of Principle-Errors of Omission-Errors of Commission-Compensating Errors – Effect of errors on Trial Balance – Classification of errors from rectification point of view – Suspense Account. (Theory & Problems)

UNIT – IV: DEPRECIATION

Depreciation: Meaning, Causes, and Objects of providing depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing Depreciation: Straight Line Method – Written Down – Annuity Method. (Theory & Problems)

UNIT – V: FINAL ACCOUNTS:

Final Accounts of Sole Proprietorship Business – Adjustments with Dual Fold Effect – Features of Trading, Profit and Loss Account – Problems on Trading Account-Profit and Loss Account-Balance Sheet.

Suggested Readings:

1. S.P. Jain & K.L. Narang: Advanced Accounting, Kalyani Publications.
2. R.L.Gupta & M. Radhaswamy : Corporate Accounting, Sultan Chand & Sons.
3. R.L. Gupta & V.K.Gupta: Financial Accounting, Sultan Chand & Sons.
4. Shukla and Grewal: Advanced Accountancy, S Chand & Co.

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – I Semester
Department of Commerce and Business Management, Kakatiya University
BBA 107: Information Technology

Duration: 3 hrs.

Marks: 100

- Unit –I Information technology:**
Introduction to Information Technology – Role of IT in Business–
Components of a Computer – Input & Output Devices – Memory System in a
Computer – System Software – Application Software.
- Unit – II Computer Networks & Security:**
MIS Concept and Applications – Computer Networks – Network Topology –
Internet – Data Communication- Computer Security.
- Unit – III Word Processing:**
MS Word – Features of Word Processing – Tool Bar – Creating, Saving and
Closing a Document – Opening and Editing a Document - Moving and
Copying Text – Page Formatting – Paragraph Formatting – Bullets and
Numbers – Headers & Footers – Creating a Table – Mail Merge.
- Unit – IV Power point Presentation:**
Advantages and Applications of MS Power Point – Parts of Ms Power Point
Window – Menus – Tool Bar – Creating Presentations through Auto Content
Wizard – Templates and Manually – Slideshow – Saving, Opening and
Closing a Presentation – Inserting, Editing and Deleting Slides – Types of
Slides – Slide Views – Insertion of Objects and Charts in Slides – Custom
Animation.
- Unit – V IT Lab**
MS Word – Create & Save a File – Page Setup –Find & Replace – Insert
Header & Footer for a Document – Apply Bullets & Numbers – Create Labels
and Envelops – Insert Pictures and Objects – Mail Merge – Publishing
Documents on Web. Power Point Presentation – Slide Show with different
colors and with different Animation – different Designs.

Suggested Readings:

- Turban Maclean Wetherbe-Information Technology for Management. Willy India
- Diennis .P. Curtin, International Information Technology, Mc Graw Hill
- Deepak Barihanke, Fundamental of Information Technology, Excell pub
- Brian, K. Williams, Stacey.c. Sawyer – Using Information Technology- A Practical Introduction to Computers and Communications. 6th edition Tata Mcgraw hill 2007
- Dr, S, Sudalaimuthu, R. Hariharen,- IT Application for Business. Himaalaya publishing house
- S, Sudalaimuthu, S. Anthony Raj, Computer Applications in Business, Himaalaya publishing house
- MS Office, Sanjay Saxsena
- MS Office- BPB Publications

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – II Semester
Department of Commerce and Business Management, Kakatiya University
BBA204: CORPORATE FINANCIAL ACCOUNTING

Duration: 3 hrs.

Marks: 100

UNIT – I SHARE CAPITAL AND DEBENTURES:

Meaning of Company and its Formation – Shares – Share Capital – Accounting Entries – Under-Subscription – Over-subscription – Calls in Advance – Calls in Arrears – Issue of Shares at Par – Issues of Shares at Premium – Issue of Shares at Discount – Forfeiture of Shares – Reissue of Forfeited Shares – Debentures: Classification of Debentures – Issue and Redemption – Accounting aspects of Issue of Debentures. (Theory and Problems)

UNIT – II COMPANY FINAL ACCOUNTS:

Provisions relating to preparation of Final Accounts – Important Adjustments – Profit and Loss Account-Special Points – Format of Balance Sheet as per the provisions of Indian Companies Act – Preparation of Company Final Accounts. (Simple Problems)

UNIT – III VALUATION OF GOODWILL AND SHARES:

Goodwill: Meaning – Need for valuation – Methods for valuing Goodwill: Average Profits Method – Super Profits Method – Capitalisation Method – Shares: Significance and need for valuation of shares – Methods for valuing shares: Intrinsic Value Method – Yield Method – Fair Value Method. (Theory & Simple Problems)

UNIT – IV MERGERS AND ACQUISITIONS:

Meaning of Mergers and Acquisition – Concept of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Acquisition (Absorption) – Accounting aspects of AS-14 – Methods for calculation of Purchase Consideration – Accounting in the Books of Transferor Company – Accounting in the Books of Transferee Company. (Theory and Simple Problems)

UNIT – V DOUBLE ACCOUNT SYSTEM:

Meaning and Features of Double Account System – Revenue Account – Net Revenue Account – Capital Account (Receipts and Expenditure on Capital Account) – General Balance Sheet. (Theory and Simple Problems)

Suggested Readings:

1. S.P. Jain & K.L. Narang: Advanced Accountancy, Kalyani Publications.
2. S.N.Maheshwari & S.K. Maheshwari, Advanced Accountancy, Vikas Publishing House Pvt.Ltd.
3. R.L.Gupta & M. Radhaswamy : Corporate Accounting, Sultan Chand & Sons.
4. Shukla and Grewal: Advanced Accountancy, S Chand & Co

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – II Semester
Department of Commerce and Business Management, Kakatiya University
205: BUSINESS STATISTICS - I

Duration: 3 hrs.

Marks: 100

- Unit – I** Introduction – Definition, Meaning and Scope of Business Statistics – Collection of Data – Primary Data- Methods of Investigation --Formulation of Questionnaire – Secondary Data –Sources -Limitations of Statistics
- Unit – II** Tabulation – Classification– Frequency Distribution- Discrete or Ungrouped Frequency Distribution - Grouped Frequency Distribution - Rules of Classification – Averages - Mean, Median, Mode in different Distributions
- Unit – III** Dispersion – Range – Quartile Deviation – Merits and Demerits of Quartile Deviation, Mean Deviation Computation of Mean Deviation, - Uses – Standard Deviation - Merits and Demerits of Standard Deviation – Different Formula for Calculating Variation – Coefficient of Variation – Relation between Various Measures of Dispersion .
- Unit – IV** Correlation – Types of Correlation – Methods of Correlation – Karl Pearson Coefficient of Correlation - Spearman's Rank Correlation – Regression – Linear and Non – Linear Regression - Lines of Regression – Coefficient of Regression –
- Unit – V** Index Numbers – Types of Index Numbers – Problems in Construction of Index Numbers- Methods of Constructing Index Numbers- Weighed Average Method – Simple Aggregate Method – Weighted Aggregate Method –Fishers Ideal Index-Cost of Living Index

References:

1. **S.P. Gupta - Statistical Methods Sultan Chand & Sons New Delhi**
2. **S.C. Gupta and Indra Gupta Business Stastics Himaliaya Publishing House Delhi**

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – II Semester
Department of Commerce and Business Management, Kakatiya University
BBA206: Principles of Management

Duration: 3 hrs.

Marks: 100

Unit I Business Organisations

Commerce – Trade – Business – Industry –. Forms of Business organisations – Characteristics and Merits and Demerit of Sole Proprietor – Partnership – Partnership deed – Types of partners – Joint Stock Companies – Features- Incorporation - Cooperative organization – Public Utilities.

Unit II Management

Definition – Characteristics – Management: Art, Science and Profession – Administration – Management Vs. Administration. Scientific management: Characteristics – Principles and concepts –Henry Fayols Principles of Management. Systems Approaches to management – Brief description of other approaches – Functions of management – Brief Description

Unit III Planning and Decision Making:

Planning – Meaning – Significance – Concept of rules, procedures, schedules, budgets. Planning process. Decision making – Meaning - Steps in decision making process –Types. MBO – Meaning and process.

Unit IV Organising

Authority – Characteristics – Types – Power – Types – Distinctions between authority and power. Delegation: Characteristics – significance – Barriers and measures to overcome barriers in delegation. Centralization and Decentralization: Characteristics – Significance – Line and Staff Organization –Line and Staff Conflict –Departmentation –Bases and Types

Unit V Direction and Control

Direction : Elements –Motivation-Financial and Non Financial Motivators- Communication-Meaning and process -Leadership-Meaning –Authoritarian Vs Democratic Leadership Co-ordination- meaning and Principles- Concept of Control – Control Process –Characteristics of Effective Control System

References:

1. **Stephen P. Robbins & Mary Coulter**, “Management”
2. Charles W. L. Hill & Steven McShane, “Principles of Management”
3. P N P & Reddy Tripathi, “Principles Of Management”
4. Tony Morden, “Principles Of Management”
5. By Bartol & Martin, Management

Proposed Syllabus of BBA
CBCS
BBA Degree Course – I Year – II Semester
Department of Commerce and Business Management, Kakatiya University
BBA 207: PRINCIPLES OF BANKING

Duration: 3 hrs.

Marks: 100

- UNIT - I** Origin of banking: Definition - Types of Deposits - Origin and growth of banks in India – Classification of Banks – Types of Banks – Recent Development of Banking – Retail Banking – Net Banking – Universal Banking.
- UNIT - II** Principles of sound lending – Principle of Liquidity, Safety, Solvency Profitability and Diversity. Secured vs. unsecured advances - Types of advances - - Securitization of Standard Assets - Anti-money Laundering Guidelines - Credit Information Bureau of India Ltd (CIBIL)
- UNIT - III** Commercial Banking – Functions – Creation of Credit – Profit and Loss - Balance Sheet Items – Investment Practices – Bank Assets – Asset Liability Management Clearing House - RTG – NEFT – Recovery of Non – Performing Assets
- UNIT – IV** Central Banking – Functions of RBI – Quantitative and Qualitative Methods of Credit Control – Bank Rate- Repo Rate – Reverse – Repo Rate- CLR – SLR - RBI – Objectives and Functions of RBI - Role of RBI in Control of Inflation
- UNIT - V** Indian Banking system – Banking Sector Reforms – Basel I & Basel II – Prudential Norms – Capital Adequacy - NABARD - Regional Rural banks - Micro Finance – Inclusive Growth - State Bank of India - Exchange Banks – Foreign Banks – UTI – IDBI – Objectives and Functions

Suggested Readings:

1. Bhasin, Niti, Indian Financial System: Evolution and Present Structure, New Century Publications
2. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House
4. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons
5. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House
6. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons.
7. Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education
8. Vaughan, E.J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
9. Suri, Niti, Banking and Financial Institution, New Century Publications.