

Kakatiya University, Warangal
Department of Commerce and Business Management,

BBA III Year – V Semester

BBA501 : Soft Skills

Max. Marks: 80UE+20IA

Unit I: Soft Skills: Meaning-importance- attributes of soft skills- methods to improve soft skills. Personality Development: Meaning- Characteristics – Determinants – Ingredients of pleasing personality. Learning: Meaning – Characteristics – Significance – Principles of learning.

Unit II: Self Management: Self esteem: Meaning – Characteristics – Significance - Building self esteem. Attitude Development: Meaning – Characteristics – Significance – Building Positive Attitude. Achievement Motivation: Meaning – Characteristics – Significance – Goal setting for achievement – Strategies of achievement motivation.

Unit III: Self Awareness: Emotional Intelligence: Meaning – Characteristics – Significance – Strategies of developing emotional intelligence: Fear, Anger and Anxiety. Ethics: Meaning of ethical conduct – Characteristics – Significance – Building ethical conduct. Time Management: Meaning – Significance – Time Wasters – Time Management Matrix - Strategies of Time Management.

Unit IV: Leadership and Team Building: Leadership: Meaning – Qualities of Effective Leaders – Developing Leadership Skills. Team Building: Meaning – Significance – Characteristics of Effective Teams – Team Building Exercises - Working with the teams- Etiquettes: Meaning – characteristics – Significance – Developing etiquettes to impress others.

Unit V: Career Management: Career Planning: Meaning – Significance - Methods of successful career planning - Core areas of interest – Finding a suitable career - Awareness about present trends. Resume Building: Meaning of Resume – Methods of Resume Writing – Contents and sequence of résumé – Resume preparation. Interview Skills: Group Discussions – Meaning – Significance – Factors of evaluation – Conducting Group Discussions – Interview preparation – Frequently asked questions and answers.

Suggested Readings:

1. Sarma V S Veluri & Muralidhar D., Personal Empowerment: LOTUS Series - Interactive Learning, CAMEL Limited, 2017.
2. K Alex, Soft Skills, S. Chand & Company, 2013
3. Narula, S S., Personality Development & Communication Skills, Taxman Publications Pvt. Ltd. New Delhi.
4. Arora, A., Communication Skills and Personality Development, Kalyani Publishers, Ludhiana, 2015.

Kakatiya University, Warangal
Department of Commerce and Business Management,
BBA III Year – V Semester
BBA502: Management Accounting

Max. Marks: 80UE+20IA

Unit I: Management Accounting Introduction – Meaning, Definitions, Nature and Scope, Objectives, Functions, Process, Relationship with Financial Accounting and Cost Accounting, Role of Management Accounting and Organization of Management Accounting System; Cost Behaviour and Decision – Making – Elements of Cost, Classification of Costs, Fixed and Variable Costs, Relevant Costs and Opportunity Costs.

Unit II: Financial Statements – Meaning, Objectives and Nature of Financial Statement s- Types of Financial Statements – Types of Financial Statements – Classification of balance Sheet and Profit and Loss Account items – ‘T’ Forms and Objectives of Financial Analysis – Types and Techniques of Financial Analysis, Financial Statements Analysis and Interpretation – Comparative Analysis – Common Size Analysis and Trend Analysis (Simple Problems).

Unit III: Ratio Analysis: Meaning, Importance and Limitations of Ratio Analysis – Classification of Ratios – Leverage or Capital Structure Ratios – Coverage Ratios – Liquidity Ratios – Activity or Turnover ratios – Profitability ratios (Simple problems).

Unit IV: Marginal Costing: Cost – Volume – Profit Analysis – Meaning of Marginal Cost and Marginal Costing, Basic Characteristics and Assumptions of Marginal Costing, Marginal Costing, Differential and CVP Analysis, Meaning, Objectives, and limitations of CVP Analysis – Concept of Break – Even Point, Profit – Volume Graphs and Profit Planning.

Unit V: Cost Analysis for Decision Making : Managerial Applications in Decision-making (Decisions on Product-mix, Make or Buy, Add or Drop, Shut Down or Continue, Capacity Utilization, Equipment Replacement, Exports, Alternative Methods of Production and Key Factor Analysis) (Problems)

Suggested Readings:

1. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
2. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
3. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
4. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
5. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
7. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi

Kakatiya University, Warangal
Department of Commerce and Business Management,
BBA III Year – V Semester
BBA503 : Production Management

Max. Marks: 80UE+20IA

Unit-I: Plant Location and Layout:- Factors affecting Location – Cost factors in location – Plant layout principles – Specific layout for different products – Space requirement.,

Unit –II: Production Planning and Control: Objectives and Concepts – Capacity Planning, Production Planning, Controlling, Scheduling – Routing.

Unit – III: Materials management: Purchasing, Inventory Management Material Handling – Principles – Economic Consideration – Criteria for selection of material handling equipment – codification, Standardisation, simplification, Inventory Controls.

Unit – IV: Quality Control : Quality Management – Types of Inspection – Control Charts – Quality Circles.

Unit – V: Maintenance Management: Types of Maintenance – Breakdown, Spares Planning and Control – Preventive Routine – Relative advantages – Maintenance Scheduling.

Suggested Readings

1. Chary : Production and Operation Management, Tata McGraw Hill, New Delhi.
2. Banga & Sharma : Production Management.
3. Gopalakrishnan & : Materials Management – An Integrated Sundaesan Approach, Pretice – Hall of India, New Delhi.
4. Raymond R. Mayer : Production and Operation Management, MCGraw – Hill , Tokyo.
5. Harding, H.A. : Production Management.
6. William J. Stevenson : Production/Operation Management.
7. A.K. Datta : Materials Management : Text and Cases, Prentice Hall of India, New Delhi.
8. A.K. Datta : Integrated Materials Management : A Financial Approach, Prentice – Hall of India, New Delhi.

Kakatiya University, Warangal
Department of Commerce and Business Management,
BBA III Year – V Semester
BBA504 : Income Tax-I

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION: Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in- default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME: Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT-III: INCOME FROM SALARIES: Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-IV: INCOME FROM HOUSE PROPERTY: Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION: Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.

Income from Profession: Rules– procedure – problems on computation of Income from Profession.

SUGGESTED BOOKS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania& Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.

Kakatiya University, Warangal
Department of Commerce and Business Management,
BBA III Year – V Semester
BBA505 : Entrepreneurship

Max. Marks: 80UE+20IA

UNIT–I: INTRODUCTION:

Entrepreneur: Evolution-Concept - Functions - Characteristics – Importance of Entrepreneur– Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India – Opportunities & Challenges-Entrepreneurship today.

UNIT–II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India-Environment Scanning– Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & Innovation – Innovative process – Selection of the right opportunity.

UNIT–III: PROJECT AND MSMEs:

Project: Concept -Classification - Identification - Formulation – Design - Planning and Appraisal - Social Cost-Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Government Policy and Support.

UNIT–IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

Entrepreneurship Development Programmes – Policies of the Government – Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs – Role of Financial Institutions and Banks.

UNIT–V: BUSINESS ETHICS:

Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility

SUGGESTED READINGS:

1. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.