BBASyllabus (CBCS)

(w.e.f. 2025-2026)



FACULTY OF COMMERCE & BUSINESS MANAGEMENT Kakatiya University Warangal - 506 009 T.S.

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SEMESTER-I

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Principles & Practices of Management	5	80U+20I
2	Major Core	Basics of Business Economics	5	80U+20I
3	Major Core	Fundamentals of Marketing	5	80U+20I
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			25	

SEMESTER-II

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Financial Accounting	5	80U+20I
2	Major Core	Organizational Behaviour	5	80U+20I
3	Major Core	Business Statistics	5	80U+20I
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			25	

SEMESTER - III

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Fundamentals of Human Resource	5	80U+20I
		Management		
2	Major Core	Business Law and Ethics	5	80U+20I
3	Major Core	Fundamentals of Financial	5	80U+20I
		Management		
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			25	

SEMESTER-IV

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Operations Management	5	80U+20I
2	Major Core	Operations Research	5	80U+20I
3	Major Core	Basics of Python Programming	5	80U+20I
4	First Language English*		5	80U+20I
5	Second Language Telugu/Hindi/Urdu etc		5	80U+20I
			25	

SEMESTER V

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Marketing: Product Management	5	80U+20I
		Finance: Security Analysis		
		Human Resource: Training & Development		
		Business Analytics : Business Intelligence with		
		Machine Learning		
		Computer Science: Data Driven Decision Making		
2	Major Core	Business Research Methods	5	80U+20I
3	Multi –		4	80U+20I
	Disciplinary			
	Course*			
4	SEC 1	(Communication Skills / Professional Development Skills/Entrepreneurship & Startups)	2	40U+20I
5	SEC 3	Fundamentals of AI Tools / Ability Skills	2	40U+20I
3	SEC 5	(Competitive Mathematics)		100.201
6	Value Added	Environmental Science / Cyber Security & Cyber Laws	3	40U+10I
	Course	Environmental science / Gyber Security & Gyber Laws		100:101
			21	

SEMESTER VI

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Strategic Management	5	80U+20I
2	Major Core	Marketing: Retail Marketing / Services Marketing	5	80U+20I
		Finance: International Finance/ Financial Modelling		
		Human Resource: Talent Management /		
		Performance Management		
		Business Analytics: Functional Analytics/ Data		
		Visualization using Tableau & Power BI		
		Computer Science: Basics of AI & ML / E-Commerce		
3	SEC 2	(Communication Skills / Professional Development	2	40U+10I
		Skills/Entrepreneurship & Startups)		
4	SEC 4	Spreadsheet Modelling / Data Story Telling	2	40U+10I
5	Value Added	Cyber Security & Cyber Laws / Environmental Science	3	40U+10I
	Course			
5	Internship /		4	40U+10I
	Project			25PR+15IS
			24	+10VV
			21	

MDC -- * This Course has to be opted from the Courses offered from other streams.

Dept. of Commerce & Business Management will offer **Fundamentals of Advertising** MDC Course to other stream of students.

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SEMESTER - I

MJR 101: PRINCIPLES & PRACTICES OF MANAGEMENT

CREDITS: 5 Marks: 80 + 20

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 principles of organizing, 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 Outcomes: Students will be able to

- Explain management concepts, its art-science duality, and managerial roles and functions.
- Assess management theories and apply planning types and decision-making processes.
- Evaluate organizational structures and implement authority, responsibility, delegation, and decentralization.
- Execute staffing, directing, communication, and control processes effectively.
- Address digital transformation, data-driven decisions, remote work, 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.

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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.

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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MIR 102: BASICS OF BUSINESS ECONOMICS

CREDITS: 5 Marks: 80+20

Course Objectives:

- To define business, profession, and employment, and evaluate sole proprietorship, partnership, Cooperatives and company forms.
- To outline business economics, its scope, and concepts of scarcity, 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.
- Apply scarcity, choice, opportunity cost, and marginalism in economic decisions.
- Evaluate demand, its law, elasticities, and forecasting 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.

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Suggested Reference Books

- Dwivedi, D. N. (1980). Managerial economics. Vikas Publishing House.
- Maheshwari, Y. (2012). Managerial Economics. PHI Learning Pvt. Ltd.
- Mehta, P. L. (1995). *Managerial Economics: Analysis, Problems and Cases*. Sultan Chand & Sons.
- Ahuja, H. L. (2017). Business economics (9th ed.). S. Chand & Company.
- Varshney, R. L., & Maheshwari, K. L. *Managerial economics*. New Delhi: Sultan Chand & Sons.

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MJR 103: FUNDAMENTALS OF MARKETING

CREDITS: 5 Marks: 80+20

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 life cycles, 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.
- Kotler, P., Armstrong, G., Agnihotri, P., & Haque, E. U. *Principles of marketing*. Pearson Education/Prentice Hall of India.
- Saxena, R. Marketing management. Tata McGraw-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., & McDaniel, C. (2016). *Principles of marketing: A South Asian perspective*. Cengage Learning.

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SEMESTER - II

MJR 201: FINANCIAL ACCOUNTING

CREDITS: 5 Marks: 80+20

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 Outcomes: 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.

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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.
- Narayanaswamy, R. (2022). *Financial accounting: A managerial perspective*. PHI Learning Pvt. Ltd.
- Arora, R. K. (2018). *Financial accounting: Fundamentals, analysis and reporting* (2nd ed.). Wiley.
- Shah, P. (2014). *Basic financial accounting for management*. Oxford University Press

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MIR 202: ORGANIZATIONAL BEHAVIOUR

CREDITS: 5 Marks: 80+20

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; multidisciplinary 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 behaviour by Pearson 18e*. Pearson Education India.
- Luthans, F. Organizational behavior. McGraw-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 behaviour (10th ed.). McGraw-Hill.
- McShane, S. L., & Von Glinow, M. A. (2008). Organizational behaviour (3rd ed.).
 Tata McGraw-Hill.
- Nelson, D. L., & Quick, J. C. (2008). *Organizational behaviour* (3rd ed.). Thomson Learning.

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MIR 203: BUSINESS STATISTICS

CREDITS: 5 Marks: 80+20

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.

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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* (7th ed.). Himalaya Publishing House
- Sharma, J. K. (2007). Business statistics (2nd ed.). Pearson Education.
- Arora, P. N., Arora, S., & Arora, A. (2009). *Managerial statistics* (1st ed.). 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.

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