

ANDHRA KESARI UNIVERSITY



Programme: B.B.A. Honours (Major)

w.e.f. AY 2023-24

COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamentals of Commerce	4	4
	2	Business Organization	4	4
Semester-II	3	Principles of Management	4	4
	4	Business Economics	4	4

SEMESTER-I

COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:

At the end of the course, the student will able to

Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Lab Exercise:

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout

- Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

Reference Books:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

SEMESTER-II

COURSE 3: PRINCIPLES OF MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course Objectives

- To outline the fundamental activities of managers
- To explain the basic concepts, principles and theories of management
- To examine the broad functions of management
- To comprehend the contemporary issues and challenges in the field of management
- To understand various control techniques practised at organisations.

UNIT-I: INTRODUCTION TO MANAGEMENT

Definition – Nature, process and significance of management . Role of managers – Managerial Skills and Roles. Schools of Management Thought , Management as a Science or Art - Management as a profession, Administration and Management. Functions of Management. Contemporary Issues and Challenges in Management of 21st Century.

UNIT -II: PLANNING

Planning - Nature and Importance of Planning, Types of Plans- Levels of Planning. Steps in planning process, Making Effective Plans. Significance of Objectives, Management by Objectives (MBO). Decision making- Nature of decision making, Types of decisions, Decision Making Process.

UNIT -III: ORGANIZING

Organizing - Nature and purpose, Principles of Organization, Types of Organization. Organisational Structure and Design – Line, Staff and functional authority, Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees, Departmentation. Authority, Responsibility and Accountability, Principles of Delegation , process of delegation. Span of Control, Centralization Vs. Decentralization, Factors determining the degree of Decentralization of authority.

UNIT -IV: STAFFING AND DIRECTING

Staffing - Nature and Purpose of Staffing, Importance of staffing. Components of Staffing, Manpower planning, Recruitment and Selection. Directing – Nature of Directing function. Concept of Motivation, theories of Motivation- Maslow's theory of Need Hierarchy and Herzberg's Dual

Factor theory, Motivating people at work. Communication skills for directing, Barriers in communication.

UNIT -V: CONTROLLING

Controlling - Concept, Nature and Importance, Essentials of Control. Requirements of an effective Control System, Techniques of Managerial control. Behavioural Implications of Control .

Reference Books:

1. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. Principles & Practices of Management. New Delhi, Kalyani Publishers.
3. L M Prasad, Principles and Practices of Management, Himalaya Publishing House
4. Rao, P.S. Principles of Management, Himalaya Publishing House.

SEMESTER-II

COURSE 4: BUSINESS ECONOMICS

Theory

Credits: 4

4 hrs/week

Course Objectives:

- Understand the concept of economics and its relevance to business.
- Comprehend the concept of Demand analysis for making important business decisions
- Learn to apply the concepts of cost and Break-even analysis and learn various theories on production.
- Understand concepts of perfect competition and monopoly for fixation of prices.
- Understand the international business scenario and concepts of BOP.

Unit-I: INTRODUCTION

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

UNIT-II: DEMAND ANALYSIS

Meaning and Definition of Demand, Determinants to Demand. Demand Function, Law of Demand, Demand Curve, Exceptions to Law of Demand. Elasticity of Demand, Measurement of Price Elasticity of Demand.

UNIT – III: PRODUCTION, COST AND REVENUE ANALYSIS

Concept of Production Function, Law of Variable Proportion, Law of Returns to Scale. Concept of Total Revenue, Average Revenue and Marginal Revenue. Classification of Costs ,Break -Even Analysis, applications of Break- Even analysis.

UNIT-IV: MARKET STRUCTURE

Concept of Market – Classification of Markets. Perfect Competition–Characteristics, Equilibrium Price, Monopoly – Characteristics, Equilibrium under Monopoly.

UNIT-V: NATIONAL INCOME AND STRUCTURAL REFORMS

Concepts of National Income- Definition, Measurement of National Income. Trade cycles – Meaning, Phases. Benefits of International Trade, Balance of Trade, Balance of Payments.
Concepts of Economic liberalization, Privatization, Globalization. WTO- Objectives, Functions.

Reference Books:

1. Aryasri and Murthy- Business Economics - Tata McGrawHill.
2. H.L Ahuja - Business Economics - Sultan Chand & Sons.
3. S.Sankaran - Business Economics - Margham Publications.
4. P.C.Chopra - Business Economics –Kalyani Publications.
5. Deepasree - Business Economics - Himalaya Publishing House.

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
B.B.A. Honours Major Programme from the Year 2023-24 Onwards
Course 1- Fundamentals of Commerce, Semester-I

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

Unit-I

- 11a.
or
11b.

Unit-II

- 12a
or
12b

Unit-III

- 13a
or
13b

Unit-IV

- 14a
or
14b

Unit-V

- 15a
or
15b

(Note: In case of accounting course each unit one theory question and another one is problem)

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
B.B.A. Honours Major Programme from the Year 2023-24 Onwards
Course 2- Business Organization, Semester-I

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

- 11a.
or
11b.

Unit-I

- 12a
or
12b

Unit-II

- 13a
or
13b

Unit-III

- 14a
or
14b

Unit-IV

- 15a
or
15b

Unit-V

(Note: In case of accounting course each unit one theory question and another one is problem)

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
B.B.A. Honours Major Programme from the Year 2023-24 Onwards
Course 3- Principles of Management, Semester-II

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

- | | |
|------|----------|
| 11a. | Unit-I |
| or | |
| 11b. | |
| 12a | Unit-II |
| or | |
| 12b | |
| 13a | Unit-III |
| or | |
| 13b | |
| 14a | Unit-IV |
| or | |
| 14b | |
| 15a | Unit-V |
| or | |
| 15b | |

(Note: In case of accounting course each unit one theory question and another one is problem)

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT

B.B.A. Honours Major Programme from the Year 2023-24 Onwards

Course 4- Business Economics, Semester-II

Time: 3 Hours

Total Marks: 75

SECTION –A

Answer any five of the following out of Ten questions

5X5=25 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

(Note: Each unit Carrying two Questions)

SECTION –B

Answer the following

5X10=50 Marks

Unit-I

- 11a.
- or
- 11b.

Unit-II

- 12a
- or
- 12b

Unit-III

- 13a
- or
- 13b

Unit-IV

- 14a
- or
- 14b

Unit-V

- 15a
- or
- 15b

(Note: In case of accounting course each unit one theory question and another one is problem)