



ANDHRA KESARI UNIVERSITY:: ONGOLE

Model Syllabus for 4-Year UG Honours in B.B.A. (General) as Major in
consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits	
I	I	1	Accounting for Managers	4	4	
		2	Principles of Management	4	4	
	II	3	Managerial Economics	4	4	
		4	Business Law	4	4	
II	III	5	Business Environment	4	4	
		6	Business Statistics	4	4	
		7	Business Communication	4	4	
	IV	8	Marketing Management	4	4	
		9	Human Resource Management	4	4	
		10	Financial Management	4	4	
III	V	11	Entrepreneurship & Startups Eco System	4	4	
		12 A	Retail Marketing	4	4	
		OR				
		12 B	Logistics and Supply Chain Management	4	4	
		OR				
		13 A	Financial Institutions & Markets	4	4	
		OR				
		13 B	Organisation Behaviour	4	4	
		OR				
		VI	14 A	Micro, Small & Medium Enterprises Management	4	4
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Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
		14 B	Customer Relationship Management	4	4
		15 A	Management & Information Systems	4	4
		OR			
		15 B	Web Analytics	4	4
IV	VII	16	Stock Market Operations	4	4
		17	Services Marketing	4	4
		18	Training & Development	4	4
	VIII	19	Behavioural Finance	4	4
		20	Financial Planning	4	4
		21	Business Research Methodology	4	4

Note: In the III Year (during the V and VI Semesters), students are required to select a pair of electives from one of the **Two** specified domains. **For example: if set 'A' is chosen, courses 12 to 15 to be chosen as 12 A, 13 A, 14 A and 15 A.** To ensure in-depth understanding and skill development in the chosen domain, students must continue with the same domain electives in both the V and VI Semesters.

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SEMESTER-I

COURSE 1: ACCOUNTING FOR MANAGERS

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Familiarize students with the fundamental principles and concepts of accounting.
- Equip learners with the skills to prepare and interpret financial statements.
- Help students use accounting information for managerial decision-making.
- Provide practical exposure to cost and management accounting tools.
- Develop analytical skills for financial statement analysis and budgeting.

Course Outcomes (COs)

Upon completion of this course, students will be able to:

CO1: Understand the principles of financial and managerial accounting.

CO2: Prepare and interpret basic financial statements.

CO3: Apply cost accounting techniques in managerial contexts.

CO4: Use financial information for decision-making and control.

CO5: Analyze financial statements for assessing organizational performance.

Unit I: Introduction to Accounting and Financial Statements

Meaning, Objectives, Functions and Importance of Accounting – Accounting Concepts and Conventions – Users of Accounting Information – Distinction between Financial Accounting, Cost Accounting, and Management Accounting – Introduction to Financial Statements: Trading Account, Profit and Loss Account, and Balance Sheet – Limitations of Financial Statements.

Unit II: Financial Statement Analysis

Meaning and Purpose of Financial Statement Analysis – Types of Analysis: Vertical, Horizontal and Trend Analysis

Unit III: Cost Concepts and Classification

Meaning of Cost and Cost Accounting – Elements of Cost: Direct Material, Direct Labour, Direct Expenses, and Overheads – Cost Classification: Fixed, Variable, Semi-variable – Functional Classification of Costs – Preparation of Cost Sheet

Unit IV: Marginal Costing and Break-Even Analysis

Concept of Marginal Cost and Marginal Costing – Contribution – Profit-Volume Ratio – Break-even Point – Margin of Safety – Cost-Volume-Profit (CVP) Analysis

Unit V: Budgeting and Budgetary Control

Meaning and Objectives of Budgeting – Types of Budgets: Functional Budgets, Cash Budget, Flexible Budget, Master Budget – Preparation of Budgets – Budgetary Control: Meaning, Advantages and Limitations – Zero-Based Budgeting and Performance Budgeting (Conceptual overview only).

Student-Centric Activities

- Prepare final accounts from a given trial balance and present Trading, Profit & Loss Account, and Balance Sheet for a fictional firm.
- Create a detailed cost sheet using hypothetical data on materials, labor, and overheads to understand cost classification.
- Use Excel to compute and plot Break-even Charts to analyze cost-volume-profit relationships.
- Form groups to prepare functional budgets (sales, cash, production) and present a comparative analysis of budgeted vs. actual figures.
- Analyze financial statements of a real-life listed company and calculate key financial ratios for decision-making insights.

Recommended Textbooks

1. Maheshwari, S.N. & Maheshwari, S.K. (2022). An Introduction to Accountancy. Vikas Publishing House.
2. Jain, S.P. & Narang, K.L. (2022). Cost and Management Accounting. Kalyani Publishers.
3. Khan, M.Y. & Jain, P.K. (2022). Management Accounting. McGraw Hill Education.
4. Tulsian, P.C. (2022). Financial Accounting for Managers. Pearson Education.
5. Horngren, C.T., Sundem, G.L., & Stratton, W.O. (2021). Introduction to Management Accounting. Pearson.

SEMESTER-I

COURSE 2: PRINCIPLES OF MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Introduce the fundamental concepts, functions, and principles of management.
- To examine the evolution of management thought and understand classical to contemporary practices.
- Equip students with the knowledge of planning, organizing, leading, and controlling functions.
- Analyze modern management strategies in the context of global challenges.
- Help students apply management theories and concepts to real-life business scenarios.

Course Outcomes (COs)

Upon successful completion of the course, the student will be able to:

CO1: Understand and explain the fundamental principles and practices of management.

CO2: Comprehend and apply the management process including planning, organizing, leading, and controlling.

CO3: Analyze different organizational structures and delegation patterns.

CO4: Evaluate various motivational and leadership theories in organizational contexts.

CO5: Apply managerial control techniques to enhance organizational productivity and quality.

Unit I: Introduction to Management

Definition and nature of management – Evolution of management thought – Principles of management – Functions of management – Levels of management – Roles and responsibilities of managers – Trends and challenges of management in the global scenario – Emerging concepts in modern management.

Unit II: Planning

Nature and significance of planning – Types of planning: strategic, tactical, and operational – Planning process – Objectives and policies – Management by Objectives (MBO) – Strategies and types of strategies – Advantages and limitations of planning

Unit III: Organizing

Nature and purpose of organizing – Principles of organization – Formal and informal organization – Organizational structure: functional, divisional, matrix – Line and staff authority – Centralization and decentralization – Delegation of authority – Recent trends in organizational design.

Unit IV: Directing

Meaning and importance of directing – Motivation: meaning, importance, and theories (Maslow, Herzberg, McGregor) – Leadership: styles and leadership theories (Trait, Behavioral, Contingency) – Communication process – Types of communication – Barriers to effective communication and ways to overcome them.

Unit V: Controlling

Nature and process of control – Types of control: feed forward, concurrent, feedback – Budgetary and non-budgetary control techniques – Productivity management – Cost control – Purchase control – Maintenance control – Quality control – Modern tools of managerial control.

Student-Centric Activities

- Case Study Analysis: Students analyze real-world business cases focusing on planning, organizing, or leadership strategies and present their observations and solutions.
- Management Role Play: Enactment of managerial roles such as planning meetings, staff delegation, or conflict resolution to simulate practical management scenarios.
- Group Debate: Conduct structured debates on topics like “Centralization vs. Decentralization” or “Autocratic vs. Democratic Leadership” to foster analytical thinking.
- Planning Simulation Exercise: Students develop a strategic plan or business model for a hypothetical startup, including vision, mission, goals, and organizational structure.
- Leadership Style Self-Assessment: Students take a leadership personality quiz and reflect on their style with examples of how it aligns with famous managerial theories.

Recommended Textbooks

1. Gupta, Sharma, & Bhalla. *Principles of Business Management*. Kalyani Publications, 1st Edition.
2. L. M. Prasad. *Principles of Management*. Sultan Chand & Sons, Latest Edition.
3. Koontz, H., & Wehrich, H. *Essentials of Management*. Tata McGraw-Hill, 1998.
4. Joseph L. Massie. *Essentials of Management*. Prentice Hall (Pearson), 4th Edition, 2003.
5. Tripathi, P. C., & Reddy, P. N. *Principles of Management*. Tata McGraw-Hill.
6. J. N. Chandan. *Management: Theory and Practice*.
7. J. S. Chandan. *Management: Concepts and Strategies*, Vikas Publishing.

SEMESTER-II

COURSE 3: MANAGERIAL ECONOMICS

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Familiarize students with the application of economic principles to managerial decisions.
- Enable students to analyze demand, supply, and consumer behavior using economic tools.
- Apply optimization techniques (e.g., derivatives) in managerial problem-solving.
- Understand pricing strategies and production decisions under different market conditions.
- Introduce macroeconomic indicators relevant to business decisions and policy environments.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO1: Understand and apply core concepts of managerial economics in decision-making.

CO2: Analyze consumer behavior, demand elasticity, and supply responses.

CO3: Utilize marginal analysis and optimization techniques in pricing and output decisions.

CO4: Examine cost structures and production behavior in the short and long run.

CO5: Evaluate market structures and macroeconomic indicators affecting business performance.

Unit I: Introduction to Managerial Economics

Definition, nature, and scope of managerial economics – Role of managerial economics in decision-making – Microeconomics vs. Macroeconomics – Basic principles: Opportunity Cost Principle, Incremental Principle, Discounting Principle, Equi-marginal Principle, and Time Perspective – Application of managerial economics in business problems.

Unit II: Demand, Supply and Consumer Behavior (Basics)

Law of demand and determinants of demand – Elasticity of demand: Price, Income, and Cross Elasticity – Measurement and interpretation of elasticity – Factors affecting elasticity – Law of supply – Demand forecasting: types and importance (conceptual overview only).

Unit III: Utility Theory and Consumer Equilibrium

Cardinal Utility Approach: Total utility and Marginal Utility – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility – Ordinal Utility Approach: Indifference Curve Analysis – Marginal Rate of Substitution – Budget Line and Consumer Equilibrium – Impact of changes in income and prices on equilibrium.

Unit IV: Production, Cost and Market Structures

Production Function – Fixed and Variable Inputs – Laws of Production: Law of Variable Proportion and Returns to Scale – Cost Concepts: Explicit, Implicit, Private, and Social Costs – Cost Curves in Short and Long Run – Economies and Diseconomies of Scale – Market Structures: Features and Pricing under Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly.

Unit V: Macroeconomic Analysis for Managers

National Income Concepts: GDP, GNP, NDP, NNP, and Methods of Calculation (overview) – Theories of Income and Employment: Classical and Keynesian Views – Business Cycles and their Impact on Business – Relevance of Macroeconomic Indicators in Managerial Decision-making – Role of Government Policies in Economic Stabilization.

Student-Centric Activities

- Elasticity Case Study: Analyze demand elasticity for real-life products.
- Consumer Choice Simulation: Model consumer equilibrium using budget lines.
- Cost Curve Plotting: Prepare cost curves using sample industry data.
- Market Structure Role Play: Enact pricing strategies under different markets.
- Economic Indicator Report: Present business impact of GDP, inflation, etc.

Recommended Textbooks and Readings

1. Ivan Png (2021). *Managerial Economics*. Blackwell Publishers.
2. Dominick Salvatore (2022). *Managerial Economics in a Global Economy*. Cengage/Thomson South-Western.
3. Paul G. Keat & Philip K. Y. Young (2022). *Managerial Economics: Economic Tools for Today's Decision Makers*. Pearson.
4. D.N. Dwivedi (2022). *Managerial Economics*. Vikas Publishing House.
5. L. Varshney & K.L. Maheshwari (2022). *Managerial Economics*. Sultan Chand & Sons.
6. Lipsey & Chrystal (2022). *Economics*. Oxford University Press.

SEMESTER-II

COURSE 4: BUSINESS LAW

Theory

Credits: 4

4 hrs/week

Course Objectives (COs)

This course is designed to:

- Understand the foundational principles of contracts under the Indian Contract Act, 1872.
- Analyze the legal elements that make a contract valid, enforceable, and binding.
- Understand the legal capacity of parties and the rules governing contingent contracts and contract discharge.
- Examine the relevance of contemporary laws like the Sale of Goods Act, Consumer Protection Act, and IT Act in modern business practices.
- Identify types of cybercrimes and explain the scope, objectives, and legal provisions of the IT Act 2000.

Course Outcomes (COs)

CO1: Understand the essential elements and classifications of contracts under the Indian Contract Act, 1872.

CO2: Identify and evaluate the legal validity of offer, acceptance, and consideration in contract formation.

CO3: Examine the legal rules related to party capacity, contingent contracts, and remedies for breach.

CO4: Analyze the rights and duties under the Sale of Goods Act and the mechanisms of consumer protection.

CO5: Explain the scope of the IT Act 2000 and apply cyber safety measures and reporting procedures for cybercrimes.

Unit I: Law of Contract

Meaning and definition of Agreement and Contract – Essential elements of a valid contract – Types of contracts: Valid, Void, Voidable, Executed and Executory – Introduction to the Indian Contract Act, 1872

Unit II: Offer, Acceptance and Consideration

Definition of a valid offer and its essentials – Legal rules relating to offer and lapse of offer – Valid acceptance and its legal rules – Legal rules regarding consideration

Unit III: Capacity of the Parties and Contingent Contract

Legal rules regarding agreements with minors, persons of unsound mind, and disqualified persons – Concept and essentials of contingent contracts – Different modes of discharge of contract: performance, breach, agreement, and impossibility – Remedies available for breach of contract including damages, injunction, and specific performance.

Unit IV: Sale of Goods Act, 1930 and Consumer Protection Act, 2019

Contract of Sale – Sale vs. Agreement to Sell – Conditions and Warranties – Transfer of property and risk – Rights of an unpaid seller – Introduction to Consumer Protection Act, 2019 – Definitions: Consumer, Goods, Services, Complaint, Consumer Dispute – Consumer Rights and Responsibilities – Consumer Protection Councils and Redressal Forums.

Unit V: Information Technology Act, 2000

Introduction to Cyber Laws – Types of cybercrimes: hacking, phishing, identity theft, cyber stalking, data breaches – Need for cyber legislation in India – Scope and objectives of IT Act 2000 – Digital signatures and authentication – Cyber security safety mechanisms – Legal remedies and reporting procedures for cybercrimes.

Suggested Student Activities

- **Role Play:** Enact simple business contracts demonstrating all essential elements; classify them as valid, void, or voidable.
- **Case Analysis:** Evaluate real or hypothetical cases regarding the validity of offer and acceptance.
- **Debate:** Debate on the pros and cons of allowing minors to enter into contracts.
- **Complaint Simulation:** Draft and present a mock complaint under the Consumer Protection Act.
- **Poster/Presentation:** Design posters or slides highlighting types of cybercrimes, safety tips, and legal remedies.

Recommended Books and References

1. J. Jaysankar – *Business Laws*, Margham Publications, Chennai
2. N.D. Kapoor – *Business Laws*, S. Chand Publications
3. V. Balachandran – *Business Law*, Tata McGraw Hill
4. Tulsian – *Business Law*, Tata McGraw Hill
5. Pillai & Bhagavathi – *Business Law*, S. Chand Publication