

(Applicable to the batch of students admitted in the academic year 2025-2026)

BBA (CBCS)

FACULTY OF MANAGEMENT, IIMC

BBA
II Semester Syllabus (CBCS)
(w.e.f. 2025-26)



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INDIAN INSTITUTE OF
MANAGEMENT & COMMERCE
Autonomous College (UG & PG)

6-1-91, Khairatabad, Hyd- 500 004, T.S

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Course Structure of BBA Programme from 2025-26 AY Onwards

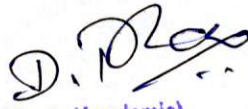
BBA Programme - Course Structure

Semester II

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS
1	Major Core	Financial Accounting	5
2	Major Core	Business Statistics	5
3	Major Core	Organizational Behaviour	5
4	First Language	English*	5
5	Second Language	Telugu/Hindi/Sanskrit	5
			25



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BBA II SEMESTER
FINANCIAL ACCOUNTING

CREDITS: 5

Marks: 70+30

Course Objectives:

1. To define financial accounting, its scope, users, qualitative characteristics, and principles under GAAP and IFRS.
2. To outline the accounting cycle, explain the double-entry system, and construct a trial balance with error identification and correction.
3. To apply accrual accounting principles, record adjusting entries, and prepare core financial statements — Trading, Profit & Loss, and Balance Sheet.
4. To analyze cash management, depreciation methods, provisions, reserves, and the fundamentals of company accounting.
5. To evaluate regulatory reporting requirements, prepare bank reconciliations, analyze cash flow and financial ratios, and understand computerized accounting systems.

Course Outcomes: Students will be able to

1. Define financial accounting, explain its scope, users, qualitative characteristics, and core accounting principles (GAAP/IFRS)
2. Illustrate the accounting cycle, apply the double-entry system, prepare trial balances, and detect and correct accounting errors.
3. Apply accrual accounting concepts, record adjusting entries, and prepare fundamental financial statements — Trading, Profit & Loss, and Balance Sheet.
4. Analyze cash management techniques, depreciation methods, provisions, reserves, and basic company accounting procedures.
5. Evaluate regulatory reporting requirements, perform bank reconciliations, analyze cash flow and ratio results, and utilize computerized accounting systems (AIS).

Unit I Foundations & Conceptual Framework

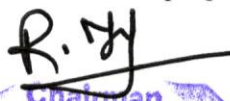
Nature, purpose, and scope of financial accounting; Users of accounting information (internal and external); Qualitative characteristics of financial information; Accounting principles, concepts, and conventions; Overview of GAAP and IFRS frameworks; Role and ethical responsibilities of accountants


Unit II Accounting Cycle

Concept and steps of the accounting cycle; Source documents and books of original entry; Double-entry system: journal entries, ledger posting, and T-accounts; Preparation of trial balance and identification/correction of errors

Unit III Adjustments & Financial Statement Preparation

Accrual accounting: revenue recognition and matching concepts; Adjusting entries: prepaid expenses, accrued revenues, depreciation, bad debts; Preparation of Trading Account, Profit & Loss Account, and Balance Sheet (final accounts of sole proprietorships)


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Unit IV Cash, Bank & Special Accounting Issues

Cash and cash equivalents: definitions, internal controls, petty cash systems; Depreciation: methods (straight-line, reducing balance) and accounting treatment; Provisions and reserves: meaning and accounting treatment; Basics of company accounting: equity and liability transactions, issue of share capital, simple corporate financial statements

Unit V Reporting, Analysis & Contemporary Trends

Regulatory reporting requirements and disclosure norms; Bank reconciliation statements: preparation and interpretation; Cash flow statement: concepts and basic analysis (operating, investing, financing); Introduction to ratio analysis: liquidity, profitability, solvency ratios; Basics of computerized accounting and introduction to Accounting Information Systems (AIS)

Suggested References books:

- Narayanaswamy, R. (2022). *Financial accounting: A managerial perspective*. PHI Learning Pvt. Ltd.
- Jain, S. P., & Narang, K. L. (2021) *Advanced accountancy*. Kalyani Publishers.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Accounting for management* (4th ed.). New Delhi: Vikas Publishing House.
- Arora, R. K. (2018). *Financial accounting: Fundamentals, analysis and reporting* (2nd ed.). Wiley.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Accounting for management* (4th ed.). New Delhi: Vikas Publishing House.
- Shah, P. (2014). *Basic financial accounting for management*. Oxford University Press.
- Grewal, T. S., & Gupta, S. C. (2003). *Introduction to Accountancy*. S. Chand Publishing.
- Porter, G. A., & Norton, C. L. (2001). *Financial accounting: The impact on decision makers*. South Western Publishing.
- Dr. S. Lakshmi Narasimham, (2025) *Financial Accounting*, Tata Publications – Hyderabad.

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**BBA II SEMESTER
BUSINESS STATISTICS**

CREDITS: 5

Marks: 70+30

Course Objectives:

1. To introduce the fundamentals, scope, and applications of statistics in managerial decision-making.
2. To develop the ability to summarize, present, and interpret business data effectively.
3. To compute and analyze measures of central tendency, dispersion, and correlation for business insights.
4. To apply regression analysis, time series methods, and index numbers to solve business problems.
5. To explain probability concepts and sampling techniques relevant to business research and data analysis.

Course Outcomes: Students will be able to


1. Explain the meaning, scope, and limitations of statistics in business contexts.
2. Organize, summarize, and present business data using frequency distributions, tables, and graphical methods.
3. Compute and interpret measures of central tendency and dispersion for decision-making.
4. Analyze relationships between variables using correlation and simple regression techniques.
5. Identify components of time series and apply simple trend estimation and index number methods.
6. Explain fundamental probability concepts and select appropriate sampling techniques for business studies.


Unit I Introduction & Data Presentation

Meaning, scope, and importance of statistics in business; Limitations of statistics; Data types: primary and secondary; Classification and tabulation of data; Construction of frequency distributions; Graphical presentation: bar charts, pie charts, histograms, frequency polygons, line diagrams

Unit II Measures of Central Tendency & Dispersion

Central Tendency: Mean (simple/weighted), Median, Mode, geometric mean, harmonic mean; Partition values: Quartiles (concept only); Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation; Skewness and Kurtosis (Concepts only); Business interpretation and application


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Unit III Correlation & Regression

Correlation: Meaning, types (positive/negative), scatter plots, Karl Pearson's coefficient, Spearman's rank correlation; Simple regression: Least squares method (line of best fit), slope/intercept interpretation (no multiple regression)

Unit IV Time Series & Index Numbers (Basic)

Time series: concept, components (trend, seasonal, cyclical, irregular); Simple trend estimation: moving average, semi-average method; Index numbers: meaning, types (price and quantity); Laspeyres and Paasche, Fishers methods (introductory level, interpretation focus)

Unit V Probability & Sampling (Conceptual)

Introduction & Definition; Types of Events; Addition and multiplication theorems; Joint Probability, Marginal Probability, Conditional Probability, Bayes' Theorem (Introductory- no problems):

Sampling (Concepts only)

Population vs Sample; Importance in business decision-making.

Sampling Techniques: Probability sampling (simple random, stratified, cluster) and non-probability sampling (convenience, quota, judgment)

Suggested Reference Books

- Singh, J. K. *Business mathematics*. (2025) Himalaya Publishing House.
- Keller, G. (2022) *Statistics for management and economics*. Cengage Learning.
- Gupta, S. C., & Kapoor, V. K. (2020). *Fundamentals of mathematical statistics*. Sultan Chand & Sons.
- Gupta, S. C. (2019). *Fundamentals of statistics* (7th ed.). Himalaya Publishing House.
- Sharma, J. K. (n.d.). (2019) *Business statistics*. Pearson Education.
- Gupta, S. P. (2018). *Statistical methods*. Sultan Chand & Sons.
- Sharma, J. K. (2012). *Business statistics*. Pearson Education India.
- Arora, P. N., Arora, S., & Arora, A. (2009). *Managerial statistics* (1st ed.). S. Chand.
- Bhardwaj, R. S. (2009) *Business statistics*. Excel Books.
- Gupta, C. B. (2009). *An introduction to statistical methods*. Vikas Publishing House.
- Sharma, J. K. (2007). *Business statistics* (2nd ed.). Pearson Education.
- Dr. S. Lakshmi Narasimham, (2025) *Business Statistics* – Tata Publications, Hyderabad.



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**BBA II SEMESTER
ORGANIZATIONAL BEHAVIOUR**

CREDITS: 5

Marks: 70+30

Course Objectives:

1. To define organizational behaviour, its scope, and apply key models — autocratic, custodial, supportive, collegial, and system-oriented.
2. To examine personality traits, attitudes, perception, cognitive biases, and attribution theories influencing workplace behaviour.
3. To analyze major motivation theories, leadership styles, and ethical leadership approaches.
4. To evaluate group dynamics, communication processes, and conflict management techniques.
5. To assess organizational culture, change management strategies, workforce diversity, and the impact of digital transformation on OB.

Course Outcomes: Students will be able to

1. Define the nature and scope of organizational behaviour and apply key behavioural models — autocratic, custodial, supportive, collegial, and system-oriented.
2. Assess personality traits, attitudes, perceptions, biases, and attribution theories affecting individual behaviour.
3. Apply motivation theories and leadership styles to enhance individual and group performance.
4. Analyze group dynamics, communication barriers, and conflict resolution techniques in organizational settings.
5. Evaluate organizational culture, change management practices, diversity, and the influence of digitalization and remote work on behaviour.


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.


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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

- Aswathappa, K.(2024) *Organizational behavior*. Himalaya Publishing House.
- Luthans, (2020)F. *Organizational behavior*. McGraw-Hill.
- Prasad, L. M.(2019) *Organizational theory and behavior*. Sultan Chand & Sons.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2019). *Organizational behaviour by Pearson 18e*. Pearson Education India.
- 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.
- Rao, V. S. P., & Narayana, P. S. (2000) *Organization theory and behavior*. Konark Publishers.
- Dr. P.R. Prasanna Rekha & Dr. S. Lakshmi Narasimham, (2025) *Organizational Behaviour*, Tata Publications, Hyderabad

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