(Applicable to the batch of students admitted in the academic year 2026-2027)

BBA (CBCS) FACULTY OF MANAGEMENT, IIMC

BBA
I & II Semester Syllabus (CBCS)
(w.e.f. 2026-27)

Estd : 1973

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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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BBA Programme - Course Structure

Semester I

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS
1	Major Core	Principles & Practices of Management	5
2	Major Core	Basics of Business Economics	5
3	Major Core	Fundamentals of Marketing	5
4	First Language	English*	5
5	Second Language	Telugu/Hindi/Urdu etc	5
6	Non-CGPA Course	Basics of AI	
			25

Semester II

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

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BBA I SEMESTER
PRINCIPLES & PRACTICES OF MANAGEMENT

CREDITS: 5 **Marks: 70 + 30**

Course Objectives:

1. To define the nature, scope, and significance of management as both an art and a science, and to identify key managerial roles and functions.
2. To examine the evolution of management theories and understand the processes of planning and decision-making.
3. To analyze the principles of organizing, various organizational structures, and the concepts of authority, responsibility, delegation, and decentralization.
4. To study staffing processes, leadership and motivation techniques, communication networks, and control mechanisms.
5. To explore contemporary management issues, including digital transformation, data-driven decision-making, remote work practices, ethical leadership, and sustainability.

Course Outcomes: Students will be able to

1. Describe management concepts, its nature as both an art and a science, and identify key managerial roles and functions.
2. Analyze management theories and apply appropriate planning and decision-making techniques in organizational contexts.
3. Evaluate different organizational structures and implement effective delegation, authority, and decentralization strategies.
4. Demonstrate effective staffing, leadership, communication, and control practices in managerial settings.
5. Integrate digital transformation, data analytics, ethical considerations, and sustainability into modern management practices.

Unit I **Introduction to Management and Evolution Management Thought**

Definition, Nature & Scope of Management. Management as both art and science. Distinction between managers and administrators; Managerial Roles, Skills and Functions of Management.(POSDCCoRB).

Case study topics: Levels and skills of Management

Evolution of Management Thought (Theories): Classical (Max Weber Taylor, Fayol,), Human Relations (Mayo), Behavioural (McGregor and Maslow). Approaches: Quantitative, Systems & Contingency approaches.

Case study topic: Application of Management theories.

Unit II **Planning and Decision Making**

Planning: Nature, Scope and Importance of Planning. Planning Process and types of planning. Types of plans: Single and multiple use plans (Objectives, Strategies, policies, Procedures and Rules etc.)

Decision-Making: Meaning, Types of decisions, steps in decision making process and challenges in decision making process.

Case study topic: Planning process

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Unit III **Organising**

Organisational Structure: Principles of organising, Formal vs informal, common Organisational structures. Departmentalisation. Line–staff authority. Span of control. Authority & Responsibility. Delegation & Decentralization.

Case study topics: Organisational Structure and Delegation of authority.

Unit IV **Staffing and Directing & Controlling**

Staffing: Recruitment: Meaning and sources. Selection: process and methods, Induction & Orientation and Training methods.

Case study topic: Recruitment sources.

Directing: Meaning, importance, Elements: Concepts of Leadership. Communication and it's process, channels and barriers. Concept of Motivation and Supervision.

Case study topic: Motivation.

Unit V **Controlling and Coordinating**

Controlling: Definition and importance, Function, , Types and Process of Control. Techniques of control and Relation between planning and control.

Case study topic: Controlling

Coordination: Definition, Need, types and techniques of co-ordination. Requisites for excellent co-ordination. Distinction between coordination and co-operation.

Case study topic: Coordination between Departments.

Suggested Reference Books

- Prasad, L. M. (2020). *Principles and practice of management*. Sultan Chand & Sons.
- Ramasamy, T. (2018). *Principles of management*. Mumbai: Himalaya Publishing House.
- Koontz, H., & Weihrich, H. (2016). *Essentials of management*. Tata McGraw-Hill.
- Schermerhorn, J. R., & Bachrach, D. G. (2016). *Introduction to management* (13th ed.). Wiley.
- Tripathi, P. C., & Reddy, P. N. (2016) *Principles ofmanagement*. Tata McGraw- Hill Education.
- Robbins, S. P., Bergman, R., Stagg, I., & Coulter, M. (2014). *Management*. Pearson.
- Sr. Prof. D. Sreeramulu & Prof. S. Lakshmi Narasimham, *Principles &Practices of Management,* Tata Publications, First Edition, 2025

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BBA I SEMESTER

BASICS OF BUSINESS ECONOMICS

CREDITS: 5 **Marks: 70+30**

Course Objectives:

1. To outline the scope and nature of business economics and explain key concepts such as scarcity, choice, opportunity cost, and marginalism.
2. To analyze demand & Supply, its determinants, the law of demand and Law of Supply, different types of elasticities, and forecasting methods.
3. To examine production functions, cost classifications, and break-even analysis for managerial decisions.
4. To study various market structures, their pricing strategies.
5. To understand various macro economic concepts; Business Environment.

Course Outcomes: Students will be able to

1. Apply economic principles such as scarcity, choice, opportunity cost, and marginalism in managerial decision-making.
2. Evaluate demand & Supply patterns using elasticity concepts and forecasting techniques.
3. Analyze production and cost relationships and perform break-even analysis.
4. Identify and assess market structures, pricing strategies.
5. Analyze the impact of macro economic factors in business decisions.

Unit I Business Economics: Meaning, nature, and scope; importance in decision-making; Relationship with other Disciplines; Micro vs. Macro Perspectives; Basic Economic Problems of an Economy: Scarcity, choice, and allocation of resources; Concepts – Opportunity Cost, Incremental principle, Equi-Marginal Principle, Time Perspective and Discounting Principles; Case study on concepts of business economics.

Unit II **Demand and Supply Analysis:**
Demand Concepts: Determinants of demand; Law of Demand; movement vs shift; Elasticities of Demand: Price, income, and cross elasticity – measurement of elasticities; Demand Forecasting: Objectives, Techniques of demand forecasting; Supply Analysis: Law of supply; determinants; supply elasticity (brief overview); Activity on Law of Demand.

Unit III **Production and Cost Analysis:**
Production Function: Cobb-Douglas Production Function; Law of Variable Proportions; Returns to Scale; Cost Concepts and Classification: Fixed, variable, total, average, and marginal costs; sunk cost and opportunity cost; Break-Even Analysis (BEP): Meaning, Linear & Non-Linear Analysis; Case study on Break-Even Analysis.

Unit IV **Market Structures and Pricing Strategies:**
Market Types: Characteristics and price-output determination under perfect competition, monopoly, monopolistic competition, and oligopoly - Kinked Demand Curve; Pricing Strategies: Price discrimination, price leadership, and other practical strategies; Activity on types of market structures.

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BBA I SEMESTER
FUNDAMENTALS OF MARKETING

CREDITS: 5 **Marks: 70+30**

Course Objectives:

1. To define marketing, its core concepts, and distinguish it from selling.
2. To evaluate the micro and macro marketing environments and apply consumer market segmentation, targeting, and positioning strategies.
3. To analyze product classifications, life cycle management, and pricing methods for effective marketing decisions.
4. To assess promotion mix, distribution channel design management.
5. To examine online marketing, social media engagement, customer and partner relationship management (CRM and PRM), and green marketing practices.

Course Outcomes:

1. Define and explain marketing concepts, its evolution, and differentiate it from selling.
2. Analyze micro and macro marketing environments and apply segmentation, targeting, and positioning (STP) strategies effectively.
3. Design product strategies across various life cycle stages and implement pricing methods for competitive advantage.
4. Evaluate integrated promotion mix, distribution channels to enhance value delivery.
5. Examine and integrate digital marketing, social media, CRM/PRM systems, and sustainable marketing practices into business strategies.

Unit I

Unit I: Introduction to Marketing:
Marketing: nature, scope and Importance; Functions of Marketing; core concepts; philosophies of marketing; Marketing Mix (4Ps & extended 7Ps overview); Marketing environment: Micro and macro

Activity: *Each student will be assigned a product and shall develop an appropriate Marketing Mix (4Ps/7Ps) for the same.*

Unit II

Segmentation, Targeting & Positioning (STP):
Marketing environment: Micro and macro factors; PESTLE framework and Market Segmentation: bases of segmenting consumer markets; Targeting: key factor considerations; Positioning: Concept, positioning strategies.

Activity: *Students will be given a list of products/services and will identify the STP strategies applied to each.*

Unit III

Product and Pricing Strategies:
Product classification- Consumer; Product Life Cycle (PLC) and strategies used; Product line and product mix; Pricing: Objectives, methods and strategies, and factors influencing pricing decisions.

Activity: *Identify and enlist different types of goods*

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Unit IV **Promotion & Place Decisions**:
Promotion mix: Advertising, sales promotion, public relations, direct marketing; Place decisions: Distribution channels – types, channel management and channel conflicts.
Activity:
- *Select five products and identify the type of distribution channel involved in delivering each product to the end consumer.*
- *In teams of 4–5 students, visit marketing organisations in the locality (such as retailers, wholesalers, or distributors) and document the key functions they perform.*

Unit V **Emerging Trends in Marketing**
Online marketing, Social Media marketing, Customer Relationship Management (CRM) and Partner Relationship Management (PRM); Experiential marketing; Green and Sustainable marketing practices; and ethical considerations in modern marketing; basic concepts of Marketing Analytics.

Suggested Reference Books

- Saxena, R. (2019)*Marketing management*. Tata McGraw-Hill.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of marketing* (17th ed.). Pearson Education.
- Kotler, P., Armstrong, G., Agnihotri, P., & Haque, E. U.(2018) *Principles of marketing*. Pearson Education/Prentice Hall of India.
- 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.
- Dr. B. Mohan Kumar, Dr. S. Lakshmi Narasimham & Ms. A. Sandhya,(2021) *Fundamentals of Marketing,* Tata Publications, Hyderabad.
- Sr. Prof. D. Sreeramulu, *Basics of Marketing*, Himalaya Publishing House, (2025).
- Prof. Y. Jahangir, Dr. D. Thirumala Rao & Ms. K. Swapna "*Basics of Marketing*" Vedashree Publishers (2024).

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Semester-I

Non-CGPA Course: Basics of Artificial Intelligence

No. of Hours: 40 hrs **Max. Marks: 50**

Unit-I: Introduction to Artificial Intelligence

Definition of Artificial Intelligence - Evolution of AI - Components of AI Systems - AI vs Human Intelligence – AI vs Traditional Computer Programming – AI Technologies – Introduction to Expert Systems- AI in Daily Life (Google Maps, Alexa, Chatbots, Recommendation Systems) - Benefits and Limitations of AI - Impact of AI on Business Growth.

Unit-II: AI Applications and Tools

Introduction to AI Tools (ChatGPT, Google AI tools, AI in MS Excel & Business Analytics) - Basics of Prompt Writing - AI for Report Writing and Presentations - AI Ethics and Responsible AI - Data Privacy and Security Issues - Bias and Fairness in AI - Legal Issues of AI in Business - Future Careers in AI.

Suggested Readings:

1. AI for Everyone - Andrew Ng - 1st Edition (2022) - Landing AI
2. Artificial Intelligence: Foundations of Computational Agents - David Poole and Alan Mackworth - 3rd Edition (2023) - Cambridge University Pres

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BBA II SEMESTER
FINANCIAL ACCOUNTING

Marks: 70+30

CREDITS: 5

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 apply and analyse concepts in preparing BRS, provide depreciation on fixed assets, and distinguish between Provisions and Reserves.
5. To evaluate regulatory reporting requirements, prepare bank reconciliations, analyze cash flow and financial ratios, and understand Accounting Information Systems.

Course Outcomes: Students will be able to

1. Define financial accounting, explain its scope, users, and accounting principles.
2. Illustrate the accounting cycle, apply the double-entry system, prepare trial balance, and detect and correct accounting errors.
3. Apply accrual accounting concepts, and prepare fundamental financial statements — Trading, Profit & Loss, and Balance Sheet.
4. Perform BRS, depreciation methods, provisions, reserves
5. Analyse cash flow and ratio results, and utilize Accounting Information Systems (AIS).

Unit I **Introduction to Accounting**

Nature, purpose, and scope of financial accounting; Users of accounting information (internal and external); Introduction to Generally Accepted Accounting Principles and IFRS.

Unit II **Accounting Cycle**

Books of original entry; Double-entry system: journal entries, ledger posting, Preparation of trial balance and identification/correction of errors (including problems)

Case Study: Comprehensive Case Studies in Accounts of Business

Unit III **Adjustments & Financial Statement Preparation**

Introduction, Objectives of preparation of financial statements, Preparation of Trading Account, Profit & Loss Account, and Balance Sheet – Adjustment entries ((including problems).

Case study: Continuation of Comprehensive Case Study with Financial Statements Preparation

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Unit IV Bank Reconciliation Statement, Depreciation – Provisions & Reserves

BRS – Need, Reasons for Reconciliation and procedure - Preparation of BRS (Simple problems). Depreciation : Meaning and Causes - Methods of Depreciation Accounting : Straight-line, Reducing balance Methods (including problems). Provisions and reserves: Meaning, Concept and differences.

Unit V Analysis & Contemporary Trends

Cash flow statement: concepts and basic analysis (operating, investing, financing) (Theory Only); Introduction to ratio analysis: Need and Importance -liquidity, profitability, solvency, efficiency ratios (including problems & Case studies) -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.
- 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, Definition, importance of Statistics; Functions and limitations ; Data types: primary and secondary; Classification and tabulation of data; Construction of frequency distributions; Presentation of data: Diagrams (Simple, Multiple and Sub divided Bar charts, Pie chart); Graphs (Histograms, Frequency Polygons, Cumulative Frequency Curves) -*Practical Activities on Collection and Presentation of data pertaining to real life cases/ Business Cases etc...*

Unit II **Measures of Central Tendency & Dispersion**

Central Tendency: Concept and types - Mean (Direct and Indirect Methods), Median, Mode, Geometric mean, Harmonic mean (Problems); Dispersion: Range, Mean Deviation, Standard Deviation, Coefficient of Variation (Problems); Skewness and Kurtosis (Concepts only) – *Analyzing and Interpreting Central Tendency and dispersion values on stock market data/business data/real life cases etc...*

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Unit III **Correlation & Regression**

Correlation: Meaning, types (positive/negative), scatter plots, Karl Pearson's coefficient, Spearman's rank correlation (Problems); Simple regression: X on Y & Y on X –(Problems) ; Differences between Correlation and Regression. *– Practical Activity on finding the correlation of Micro and Macro business variables with proper interpretation.*

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)- *Activity relating to Market Price Survey for constructing Index numbers and Data Series of Companies*

Unit V **Probability & Sampling (Conceptual)**

Introduction & Definition; Types of Events; Addition and Multiplication theorems (Basic Problems); **Sampling (Concepts only):** Population Vs. Sample; Methods of Sampling : Probability sampling (simple random, stratified, Systematic) 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 and attribution theories influencing workplace behaviour.
3. To analyze major motivation theories and leadership styles.
4. To evaluate group and interpersonal dynamics, communication processes.
5. To assess organizational culture, change management strategies.

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 and attribution theories affecting individual behaviour.
3. Apply motivation theories and leadership styles to enhance individual and group performance.
4. Analyze group dynamics and interpersonal relationships in organizational settings.
5. Evaluate organizational culture and change management practices on behaviour.

Unit I **Foundations of Organizational Behaviour**

Concept, features, importance, nature and scope, historical development of OB, factors influencing OB, contributing disciplines to OB, Models of OB

Unit II **Individual Behaviour**

Personality- determinants, stages of development(Freud's theory and Erickson), big five personality traits, other personality traits, Perception – factors, process, perceptual errors, Attribution theory; Case Studies

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Unit III Motivation & Leadership

Motivation- concept, types, importance, theories – Maslow's, Herzberg, McClelland, Alderfer, Vroom's, Goal setting, Leadership – styles, Managerial grid, transactional and transformational leadership, Leadership continuum; Related Case Studies

Unit IV Group & Interpersonal Dynamics

Groups and teams, stages of group development, group cohesiveness – factors, roles, norms, types of teams Johari window ; Case studies and Activities.

Unit V Organisational Culture, and Changes

Organizational change – forces/drives of change, change agents, resistance to change, causes and dealing with resistance to change, organizational Culture – dimensions (Schein, Hofstede)

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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