

PROGRAMME: THREE-YEAR **BBA - Bachelor of Business Administration**

SYLLABUS & REGULATIONS

(with effect from the batch admitted in the academic year 2026-27)
CHOICE BASED CREDIT SYSTEM (CBCS) Regulations-2016



Dr B.R. Ambedkar Open University

Eluru - Andhra Pradesh, India

www.drbraouap.org



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BBA - Bachelor of Business Administration

EMESTER – I

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills		50	---	50	2	2
4.	Skill Development Courses		50	---	50	2	2
5.	BBA-101	Principles of Management	100	25	75	5	4
6.	BBA-102	Managerial Economics	100	25	75	5	4
7.	BBA-103	Quantitative Methods for Managers	100	25	75	5	4
		Total	600	125	475	27	22

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SEMESTER – II

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills		50	---	50	2	2
4.	Skill Development Courses -1		50	---	50	2	2
	Skill Development Courses -2		50	---	50	2	2
5.	BBA-201	Accounting for Managers	100	25	75	5	4
6.	BBA-202	Fundamentals of Marketing	100	25	75	5	4
7.	BBA-203	E – Commerce	100	25	75	5	4
		Total	650	125	525	29	24



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SEMESTER – III

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills - 1		50	---	50	2	2
	Skill Skills - 2		50	---	50	2	2
4.	Skill Development Courses		50	---	50	2	2
5.	BBA-301	Organizational Behaviour	100	25	75	5	4
6.	BBA-302	Human Resource Management	100	25	75	5	4
7.	BBA-303	Financial Accounting	100	25	75	5	4
		Total	650	125	525	29	24

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SEMESTER – IV

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	BBA-401	Training and Development	100	25	75	5	4
2.	BBA-402	Business Law	100	25	75	5	4
3.	BBA-403	Micro, Small & Medium Enterprises Management	100	25	75	5	4
4.	BBA-404	International Business	100	25	75	5	4
5.	BBA-405	Cost & Management Accounting	100	25	75	5	4
6.	BBA-406	Financial Services	100	25	75	5	4
		Total	600	150	450	30	24



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SEMESTER – I

Paper BBA -101: Principles of Management

Course Outcome

On completion of the course the student will understand the basic principles of management - will acquaint himself with management process, functions and principles. Student will also get the idea about new developments in management.

Unit-1: Introduction of Management

Definition - Management - functions of management - principles of management - levels of management - Trends and Challenges of Management in Global Scenario.

Unit-2: Planning

Planning Nature and purpose of planning - Planning process - Types of plans - Objectives - Managing by objective (MBO) Strategies - Types of strategies.

Unit-3: Organising

Organising Nature and purpose of organising - Organisation structure - Formal and informal groups organisation - Line and Staff authority - Centralisation and Decentralisation - Delegation of authority.

Unit-4: Directing

Directing - Motivation - Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication.

Unit-5: Controlling

Controlling Process of controlling - Types of control - Budgetary and non - budgetary, control techniques - Managing Productivity - Cost Control - Purchase Control - Maintenance Control - Quality Control.

PAPER - BBA-102: Managerial Economics

Course Objective

The object of the course is to enable the students to list the different goals and constraints that firms face applies the economic way of thinking to individual decisions and business decisions Use calculus (first and second order derivatives) to solve for an optimum solution.

Unit-1: Introduction to Managerial Economics

Nature, Scope and definition of Managerial Economics, Application of managerial economics Micro Vs Macro Economics, Basic principles of Managerial Economics, Opportunity Cost. Principle, Incremental Principle, Principle of time perspective, discounting principle

Unit-2: Consumer Behaviour, Demand and Supply Analysis

Law of demand, Theory of demand, Shift in demand curves, Concept of measurement of elasticity of demand, Factors affecting elasticity of demand, Income elasticity of demand, Cross elasticity of demand

Unit-3: Consumer Behavior Utility Approach

Cardinal utility approach, Diminishing marginal utility, Law of equi marginal utility, Ordinal utility approach, indifference curve, Marginal rate of substitution, Budget line and consumer equilibrium Law of supply, shift in supply

Unit-4: Theory of Production, Cost and Firm's Behaviour

Meaning, concept of production, Factors of production and production function, Fixed and variable factors, Law of variable proportion and law of returns to scale, Concept of cost, cost function, short run cost, long run cost, Economies and diseconomies of scale.

Explicit cost and implicit cost, private and social cost, perfect competition, Monopoly, Monopolistic competition, Oligopoly, pricing in various market structures

Unit-V: Macro Economics Analysis

Circular flow of income, national income concepts, Theory of income and employment: Classical, Modern (Keynesian) approach, Circular flow of income, national income concepts

PAPER - BBA-103: Quantitative Methods for Managers

UNIT-1

Introduction to Business: Meaning definition, functions, importance and limitations of Statistics – Collection of data – Primary and Secondary data – Schedule and questionnaire – Frequency distribution - - Tabulation, Diagram and Graphic presentation of data – Statistical system in India.

UNIT-2

Measures of Central Tendency and Dispersion: Definition , objectives and characteristics of Measures of Central Tendency Types of Averages Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles, Percentiles, Properties of averages and their application. Meaning, Definitions, objectives of Dispersion, Range Quartiles Deviation, Mean deviation, Standard Deviation Co-efficient of variation – Definition and objectives of Skewness – Karl Pearson's and Bowle's measures of skewness.

UNIT-3

Measures of Correlation : Meaning, Definition and use of correlation – types of correlation Karl Pearson's correlation co-efficient Spearman's Rank correlation problem error Meaning utility of regeassion analysis comparison between Correlation and Regression - Regression Equations – Interpretation of Regression CO-efficient.

UNIT-4

Set Theory: Set ,Subset ,Types of Sets- Operations on sets - Venn Diagram Demogran Laws—Applications of set theory Laws of Indices Arithmetic Progressions Geometric Progressions Harmonic Progressions.

UNIT-5

Matrix: Meaning and operations - Matrix Algebra – Types of matrices – Matrix addition – Matrix Multiplication Matrix Determinants, Minors and Co-factors Matrix inversion

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SEMESTER – II

Paper BBA-201 : Accounting for Managers

Type of Course

Financial Accounting Objectives: The subject of Financial Accounting includes basic concepts underlying the accounting practice and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns. The syllabus also includes computerized accounting using the software TALLY.

Unit-I: Introduction to Accounting

Need for Accounting- Definition - Objectives, Advantages - Book keeping and Accounting - Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems). Difference between manual accounts and computerised accounts.

Unit-II: Subsidiary Books

Types of Subsidiary Books - Cash Book, Three - column Cash Book - Petty cash Book(Problems).

Unit-III: Bank Reconciliation Statement

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances-Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavourable balances.

Unit-IV: Trail Balance and Final Accounts

Preparation of Trail balance - Preparation of Final Accounts Trading account - Profit and Loss Account - Balance Sheet - Final Accounts with adjustments (Problems)

Unit-V: Issue of Shares and Debentures

Shares - meaning - types of share capital - Issue of shares - forfeiture of shares - reissue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

References

1. Accounting for Managers - J. Made Gowda - Himalaya Publishing House.
2. Introduction to Accountancy - T. S. Grewall & S.C. Gupta S. Chand 8th Edition.
3. Modern Accountancy - Hanif Mukerji - TMH.
4. Financial Accounting by Dr. Kaustubh Sontake - 1st Edition - Himalaya Publishing House

Paper - BBA 202: Fundamentals of Marketing

Unit-I

Concept of Marketing - Market, Marketing, Marketer- Selling Concept, Market Concept, Social Marketing Concept- identifying Market Segments- Basis for Market Segmentation for Consumer and industrial market and requirement of effective segments.

Unit-II

Product and Product lines - Product hierarchy, Product classification, Product mix decisions- Product line decisions = Product attribute decisions, decision- Product life cycle, Marketing strategies for different stages of the product life cycle.

Unit-III

Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.

Unit-IV

Marketing Channels: The importance of marketing channels- Channel design decisions- Channel management decisions- Channel Conflict: Types, causes and managing the Conflict.

Unit-V

Promotion mix Advertisement: Meaning, Objectives - Types of Media- Sales Promotion- Objective and Tools- Public relation- Meaning and Tools - Personal Selling- Process.

Paper BBA-203: E – Commerce

Unit-I

Electronic Commerce: Definition, Types, advantages and disadvantages, E-Commerce transaction on World Wide Web, Electronic market-Online shopping, Three models of Electronic Market -e-Business.

Unit-II

Supply Chain Management: Definition, benefits, goals, functions, characteristics, strategies of SCM, Electronic logistics and its implementation in business houses – Electronic Data Interchange (EDI): Benefits of EDI, applications, limitations, EDI Model.

Unit-III

Electronic Payment Systems: Types of EPS - Traditional and Modern payment systems, electronic cash, steps for electronic payment, payment security - e-Security - Cryptography, hacker, secure electronic transaction, secure-socket layer.

Unit-IV

Customer Relationship Management: Components of CRM, CRM Architecture, architectural components of a CRM solution, Electronic CRM, Need for Electronic CRM, E-CRM applications.

Unit-V

HTML - Navigating the World Wide Web, Preparing to Publish on the Web, HTML and XHTML, Learning the basics of HTML, structure of HTML, creating simple web pages, formatting text with HTML, adding images, color and background, table creation, designing forms.

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SEMESTER – III

Paper BBA-301 : Organizational Behaviour

Unit-1: Introduction

Introduction to Organisational Behaviour, the OB Model, Roles of Manager in OB, Challenges and Opportunities for OB

Unit-2: The Individual

Foundation of Individual Behaviour, Concepts of Motivations, Personality, Values

Unit-3

Attitudes, Perception, Learning, Individual Decision- Making and problem Solving

Unit-4: The Group

Foundation of Group Behaviour: Concepts related to communication, Leadership, Power and politics, Work Teams and Group Dynamics, Transaction Analysis, Johari Window Model

Unit-5: The Organisation

Foundation of the Organisation, Concepts related to Organisation Structure, Organisation culture,

Organisation change and Development, Organisation conflict and Discipline.

Paper BBA-302: Human Resource Management

Unit-I

Introduction: History & Evolution of HRM, Concept, Scope, Characteristics, Objectives & importance of HRM, Personnel Management vs HRM.

Case study: Conceptualize and get sacked.

Unit-II

Acquisition of Human Resources: Concept of Human resource Planning, Objectives, Need and importance, Process of Human Resource Planning, Problems in Human Resource Planning, Requisites for successful Human Resource Planning.

Job Analysis: Introduction, Uses of Job Analysis, Process of Job Analysis, Job Description and Job specification.

Recruitment: Introduction to recruitment, Factors governing Recruitment, Process & sources of recruitment.

Selection: Meaning of Selection, Steps in selection process, Selection Tests & interviews

Placement, Induction & Job Changes: Concept of Placement, Concept of Induction, Concept of Transfer, types of transfer, Concept of Promotion, Promotion policy Case study: A tale of Twists and Turns

Unit-III

Training Concept and importance of training, types of training, methods of training, designing of a training program, evaluation of training effectiveness

Executive development: Concept, process and techniques

Career Planning and development: Concept, Objectives and Process

Case study: Vishal Fast foods private Ltd.

Unit-IV

Job evaluation: Concept & Essentials of Job Evaluation, Methods of Job evaluation.

Performance Appraisal: concept, Importance, Process of Performance Appraisal, Methods of Performance Appraisal, Job evaluation Vs Performance Appraisal.

Compensation: Introduction to compensation Management, Objectives & Components of Compensation-10

Case study: Should Job evaluation plan be specific or General.

Unit-V

International Dimensions of Human Resource Management: Introduction to International Human Resource Management, understanding role of cultural in International Management Practice: HRM practices as a cultural variable, International HRM on Productivity, Quality of Work Life and Bottom Line.

Paper BBA- 303: Financial Accounting

Unit-I

Accounting-Scope-Nature- Objective-Principle concepts-Users of Accounting Information-
Classification of Accounts-Journal-Ledger-Trial balance

Unit-II

Financial Statements- Capital and Revenue Items- Construction of Trading and Profit & Loss
Account and Balance- Sheet- Accounting for Intangible Assets

Unit-III

Elements of Cost- Classification of Costs- Marginal Costing- Activity Based Costing

Unit-IV

Functional and Activity Based Budgeting- Standard Costing and Variance Analysis

Unit-V

Computerisation of Accounts- Advantages- Disadvantages- Accounting Information System
– Use of Tally Packages.

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SEMESTER – IV

Paper BBA–401 : Training and Development

Unit-I

Meaning and Definition- Need for Training- Importance of training, Objectives of Training, Responsibility for training.

Unit-II

Steps in Training Programs, Training Policy, Training courses, support materials for training, Training period, Training for Different employees' principles of learning.

Unit-III

Training methods: on the job, vestibule training, Training by Experience Workman, Training by supervisors, Demonstrations and examples, Simulation, Apprenticeship. Off the job: Lecturers, Conference method, Seminars or Team Discussion. Case studies, Role playing, Programmed instruction. T- Group training, Audio visual aids, Retraining.

Unit-IV

Development: Importance of Development- Management Development-Purpose and objectives of Development, Stages in development programs, Components of development program, Factors inhibiting Development

Unit-V

Coaching and Counselling: Methods, Management syndicate, Incident process, In basket, Sensitivity counselling- Special Projects, Committee assignments conferences, Management games.

Paper BBA-402: Business Law

Unit-I: Law of Contract

Definition, Essentials of Valid Contract, kinds of Contract, Offer, Acceptance, Consideration, Capacity to Parties to Contract, Free Consent, Discharge of Contract, Breach of Contracts and remedies.

Unit-II: Companies Act

Definition of company, kinds of company, Memorandum of Association, Prospectus, Meetings and Resolutions.

Unit-III: Factories Act 1948

Definition of factory, provision of health, safety, welfare

Unit-IV: Sales of Goods Act

Meaning and Definition, Essentials of Sale contract, Sale and agreement to sale conditions and warranties, unpaid seller, Rules of transfer of Property.

Unit-V: Commodity Act

The Essential commodity Act, The Consumer protection Act 1986, District Forum, State commission, National Commission, Consumer councils.

Paper BBA-403: Micro, Small & Medium Enterprises Management

Unit-I

Small and Medium Enterprises: Significance in Indian Economy- Problems and the steps taken up by the Government to tackle their problems- Role of government in promoting small and medium enterprises- incentives provided to Backward Area Development.

Unit-II

Project Formulation: Project Identification and formulation, feasibility study- Project report preparation, location of units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

Unit-III

Management Functions in Small and medium Enterprises- Finance Function: Capital Estimation, Sources of finance- Subsidies and incentives, Venture Capital- Marketing and Human Resource Management functions.

Unit-IV

Sickness in Small and Medium enterprises- Causes of sickness, Prevention of sickness and Remedial measurement for sickness. Role of Board for Industrial & Financial Reconstruction (BIFR).

Unit-V

Ancillary Industries, Rural Industries and Artisans- Role of SIDCO, SISI, DIC- Prospects for small- scale industries.

Paper BBA-404: International Business

Unit-I

Introduction Need- Difference between Domestic and International/ Foreign Trade, Difference between globalization of trade/ International Trade

Unit-II

Foreign Exchange: Factors Influencing Exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc), Foreign Market operations, Participants, Spot future forward and option market.

Unit-III

Balance of payment: Contents, disequilibria in BOP, measures to bring back equilibrium in BOP, convertibility of currencies, current account and capital account convertibility, exchange control, reasons and methods.

Unit-IV

WTO and Trade Blocks- WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks- member countries and economies conditions and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

Unit-V

Procedure and Documents: Export and Import Procedure, Principal and auxiliary documents, bill of lading, consular invoice, commercial invoice, AR and GP forms, Mate receipt, Letter of Credit- Packing list- Incentives to exports, recent Exim policy.

Paper BBA-405: Cost & Management Accounting

Unit-I: Introduction

Cost Accounting: Definition-features-Objectives-Function-scope-Advantages and Limitations.
Management accounting- nature-scope-functions- Distinguish between financial accounting and cost accounting and Management accounting

Unit-II: Elements of Cost

Materials: Material control, selective control, ABC techniques-Valuation of Material Issue: FIFO-LIFO-Simple and Weighted Average Methods.

Labor: Direct and Indirect Labor cost-time keeping- time booking- idle time-Methods of Payment of Wages-Incentive Schemes- Time rate period-piece rate Method- Halsey-Rowan and Taylor methods.

Unit-III: Costing Techniques

Marginal Costing: Meaning and features of Marginal costing- Cost classification- difference between marginal costing and absorption costing-marginal cost equation- contribution- PV ratio- Breakeven point- Margin of Safety-Estimation of profits and Estimation of sales.

Unit-IV: Financial Statement Analysis and Interpretation

Financial Statements: Meaning- Features-Limitations-Need- Objectives and Process of Financial statement Analysis- comparative analysis -common size Analysis- Trend Analysis.

Unit-V: Ratio Analysis

Meaning – Accounting Ratios- Uses- limitations- Types of Ratios- Profit and loss account ratios- Balance sheet ratios- Mixed ratios.

Paper BBA-406: *Financial Services*

Unit-I

Financial Services: Public Issue- Prospectus- Pricing of New Issues- SEBI Guidelines, Functions of Merchant Banker and Under Writers, Issue Managers, Registrar to Issue- Credit Rating Agencies- Mutual Funds- Determination of NAV.

Unit-II

Factoring and Forfaiting: Meaning, Role in Financial Services- Theoretical Frameworks, Factoring services in India.

Unit-III

Leasing: Lease Evaluation, Types of Lease, Structuring and funding of Leases, Import Leasing and Cross Border Leasing, Hire Purchase Agreements- Evaluation of Hire Purchase Agreements.

Unit-IV

Credit Cards- consumer Finance- Financing Schemes for consumer durables- Process and Instruments and venture capital financing.

Unit-V

Housing Finance: National Housing Bank (NHB), NHB's Housing Finance Companies- Guidelines for extending equity Support to housing Companies- Guidelines for extending Refinance support to Housing Finance, Mortgage.