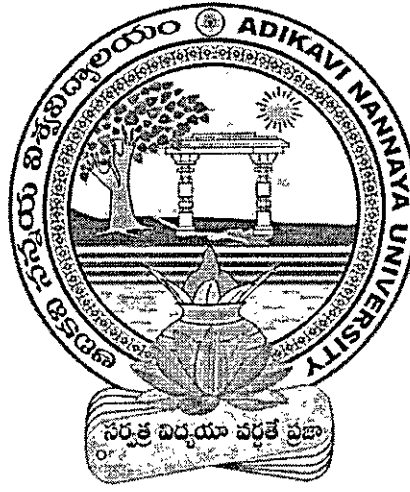


UG – Single Major Syllabus

(ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION)

B.B.A. Honours (Business Analytics)

(W.E.F. 2025-26 Admitted Batch)



DEAN ACADEMIC AFFAIRS

ADIKAVI NANNAYA UNIVERSITY
RAJAMAHENDRAVARAM, AP-533296



ADIKAVINANNAYAUNIVERSITY: RAJMAHENDRAVARAM
B.B.A. Business Analytics (w.e.f:2025-26A.B)

COURSE
STRUCTURE

Semester	Course Number	Course Name	No of Hrs/Week	No of Credits
Semester- I	1	Accounting for Managers	4	4
	2	Principals of Management	4	4
Semester- II	3	Essentials of Business Analytics	4	4
	4	Managerial Economics	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.

Chairman, BOS
Department of Commerce & Management Studies
Adikavi Nannaya University

DEAN
Academic Affairs
Adikavi Nannaya University
RAJAHMUNDRY-533 296.

Approved by the Vice-Chancellor

Dated: 17/11/2025

SEMESTER-I

COURSE1: 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).



ADIKAVIRANNAYAUUNIVERSITY: RAJMAHENDRAVARAM
B.B.A. Business Analytics (w.e.f:2025-26A.B)

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 Text books

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.

ACCOUNTING FOR MANAGERS

MODEL QUESTION PAPER

BBA I SEMESTER (W.E.F from 2025-2026)

Time: 3Hours.

Max. Marks:70

SECTION-A

Answer any 5 questions. Each question carries 4 marks (5X4=20M)

1. Explain the Nature and Scope of Accounting.
2. What are the Objectives of Profit and Loss Account ?
3. What are the Objectives of Financial Statement Analysis?
4. Distinguish between Cost Accounting and Management Accounting.
5. Write about Cost Volume Profit Analysis(CVP)?
6. Write a short note on Break Even Point Analysis?
7. Difference between Marginal Costing and Absorption Costing?
8. What are the Objectives of Budgeting?

SECTION-B

Answer all the questions. Each question carries 10 marks. (5X10=50M)

9. (a) Explain in the Accounting Concepts and Conventions (GAAP)?

(OR)

- (b) Prepare and Trading and Profit and Loss account and a Balance Sheet as on 31.3.2019 from the following Trial balance

Debit balances	₹	Credit balance	₹
Salaries	12,000	Capital	50,000
Purchases	52,000	Sales	94,000
Trade expenses	2,000	Discount	400
Wages	15,600	Creditors	42,000
Carriage on Purchases	800	Bills payable	13,600
Office expenses	1,000		
Commission	1,200		
Bad debts	2,400		
Debtors	60,000		
Furniture	6,000		
Machinery	20,000		
Insurance	800		
Bills receivable	4,000		
Opening Stock	14,000		
Cash in hand	1,000		
Cash at bank	7,200		
	<u>2,00,000</u>		<u>2,00,000</u>

Adjustments :

- I. Closing Stock ₹ 22,000
- II. Outstanding Wages ₹ 4,000
- III. Prepaid Insurance ₹ 100
- IV. Provide for Reserve for doubtful debts 5% on Sunday debtors
- V. Depreciate Machinery and Furniture @ 5%

10. (a) Explain different types of methods of financial statements analysis?

(OR)

(b) Prepare comparative Statement of Venkat Limited from the following data:

Particulars	2012	2013
Sales	8,60,000	10,20,000
Cost of goods sold	6,50,000	7,00,000
Returns inward	10,000	20,000
Office Expenses	70,000	80,000
Interest paid on debentures	50,000	60,000
Profit on sale of shares	25,000	30,000
Selling Expenses	25,000	30,000
Distribution Expenses	40,000	50,000
Discount received	10,000	20,000
Tax@	30%	30%.

11. (a) Explain the advantages and disadvantages of Cost Accounting?.

(OR)

(b) From the following information , Prepare cost sheet

	Rs
Sales	2,75,000
Opening balances	
Finishing goods	7,000
Work in progress	4,000
Raw material	3,000
Closing balances	
Finishing goods	8,000
Work in progress	6,000
Raw materials	4,000
Purchase of Raw Materials	1,10,000
Direct Wages	65,000
Factory Overheads	6% on direct wages
Selling Overheads	10% on sales
Office overheads	5% on sales

12. (a) Explain the applications of Marginal Costing Techniques?

(OR)

(b) From the following information relating to two years sales and profit.

Year	Sales	Profit
2024	10,000	2,000
2025	15,000	4,000

You are require to calculate

1. P.V Ratio
2. Break Even Point(BEP)
3. Margin of Safety
4. Sales required to earn a profit of Rs.40,000
5. When the profit sales of Rs.2,50,000

13. (a) Define Budgeting? Explain the different types of Budgets?

(OR)

(b) What is Budgetary Control? Explain the Advantages and Limitations of Budgetary Control



SEMESTER-I

COURSE2: PRINCIPALS 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.



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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., & Weihrich, 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.

PRINCIPALS OF MANAGEMENT

MODEL QUESTION PAPER- THEORY

Semester:

Paper:

Time: 3 Hours.

Max. Marks: 70

SECTION-A

Answer any 5 questions. Each question carries 4 marks (5X4=20M)

(Total 8 questions, questions 1-5 from Units 1-5 & questions 6-8 from any of the units)

1. Define Management.
2. Explain Types of Planning.
3. Delegation of authority.
4. Explain Leadership.
5. Define Purchase Control.
6. Levels of Management.
7. What are the types of plans?
8. Barriers of Communication

SECTION-B

Answer all the questions. Each question carries 10 marks. (5X10=50M)

(Each question (both 'A' or 'B') from each Unit.

9. (a) Discuss the challenges of Management in the global scenario in detail?
(OR)
(b) Write about the Functions of Management?
10. (a) Elaborate the Process of Planning in detail?
(OR)
(b) Define MBO. Explain the Concept and Process.
11. (a) Distinguish between formal and informal organization.
(OR)
(b) What is Line and Staff Organization Structure? Explain its advantages?
12. (a) Explain the Significance & Process of Communication in Management.
(OR)
(b) Discuss in detail about the Maslow Theory of Motivation on detail?
13. (a) Explain the advantages and disadvantages of Budgetary Control
(OR)
(b) Discuss in detail about Quality Control



Essentials of Business Analytics

Course Objectives: To enable all participants to recognize, understand and apply the language, theory and models of the field of business analytics and foster an ability to critically analyze, synthesize and solve complex unstructured business problems and encourage an aptitude for business improvement, innovation and entrepreneurial action

Learning Outcomes:

- Understand and critically apply the concepts and methods of business analytics
- Identify, model and solve decision problems in different settings
- Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity
- Creative solutions to decision making problems

Unit-1: Introduction to Business Analytics

Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society

Unit-2: Data Bases, Data Warehousing and Data Mining

Types of Data Sources- Structured Vs Semi structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Random forests

Unit-3: Analytics Methodology

Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback



Unit-4: Visualisation of Data

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making.

Unit-5: Predictive Analysis

Simple linear regression: coefficient of determination, significance tests, residual analysis, confidence and prediction intervals. Multiple linear regression: coefficient of multiple coefficient of determination, interpretation of regression coefficients, categorical variables, heteroscedasticity, multi-collinearity, outliers, autoregression and transformation of variables.

Text Books And Reference Books:

Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007

Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.

Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009

ESSENTIALS OF BUSINESS ANALYTICS

MODEL QUESTION PAPER- THEORY

Semester:

Paper:

Time:3Hours.

Max. Marks: 70

SECTION-A

Answer any 5 questions. Each question carries 4 marks (5X4=20M)

(Total 8 questions, questions 1-5 from Units 1-5 & questions 6-8 from any of the units)

1. Define analytics
2. Marketing analytics
3. Structured data
4. RDBMS
5. Normalization
6. Data blending
7. Histogram
8. Outliers

SECTION-B

Answer all the questions. Each question carries 10 marks. (5X10=50M)

(Each question (both 'A' or 'B') from each Unit.)

9. (a) Discuss about HR and Finance analytics in detail?
(OR)
(b) Write about the role of data scientist in business?
10. (a) Elaborate the role of data structures in business analytics?
(OR)
(b) Define data mining and its association rules?
11. (a) Distinguish between data preparation and data modelling?
(OR)
(b) What is data and how to do data collection?
12. (a) Explain about tables and graphs in data visualization?
(OR)
(b) Discuss in detail about the measures of central tendency and dispersion?
13. (a) What is heteroscedasticity and multi-collinearity in predictive analytics?
(OR)
(b) Discuss in detail about linear and multiple regression?



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.



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Unit V: Macro Economic 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 Text books and Readings

1. IvanPng(2021).*ManagerialEconomics*.BlackwellPublishers.
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*.VikasPublishing House.
5. L.Varshney&K.L. Maheshwari(2022).*ManagerialEconomics*. SultanChand & Sons.
6. Lipsey&Chrystal (2022). *Economics*. Oxford UniversityPress.

MANAGERAL ECONOMICS

MODEL QUESTION PAPER- THEORY

Semester:

Paper:

Time: 3 Hours.

Max. Marks: 70

SECTION-A

Answer any 5 questions. Each question carries 4 marks (5X4=20M)
(Total 8 questions, questions 1-5 from Units 1-5 & questions 6-8 from any of the units)

1. Micro Economics
2. Macro Economics
3. Law of Demand
4. Cardinal Utility Approach
5. Marginal Rate of Substitution
6. Fixed and Variable Inputs
7. GNP & NNP
8. Production Function

SECTION-B

Answer all the questions. Each question carries 10 marks. (5X10=50M)

(Each question (both 'A' or 'B') from each Unit.

9. (a) What is Economics and Explain about its importance along with its Nature?
(OR)
(b) What are the Applications of Managerial Economics in Business Scenario?
10. (a) What is Elasticity of Demand & Explain about Price Elasticity & Income Elasticity?
(OR)
(b) What is Demand Forecasting and Discuss about its Types?
11. (a) Distinguish between Total Utility & Marginal Utility.
(OR)
(b) What is the Impact of Changes in Income & Prices on Equilibrium?
12. (a) Briefly Discuss about Law of Production?
(OR)
(b) What is Market Structure and Explain about Pricing under Perfect Competition?
13. (a) Explain the Theories of Income and Employment
(OR)
(b) What is the role of Government policy in Economic Stabilization?

