

Sri Venkateswara University, Tirupati

**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	5	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	5	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
		12A	Retail Marketing	4	4
		OR			
		12B	Logistics and Supply Chain Management	4	4
		13A	Financial Institutions & Markets	4	4
		OR			
		13B	Organisational Behaviour	4	4
	VI				
		14A	Micro, Small & Medium Enterprises Management	4	4
		OR			

Year	Semester	Course	Title of the Course	No.of Hrs /Week	No. of Credits
		14B	Customer Relationship Management	4	4
		15A	Management & Information Systems	4	4
		OR			
		15B	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.

SEMESTER-I
COURSE 1: ACCOUNTING FOR MANAGERS

Theory

Credits: 4

5 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, Conventions, Journalising and ledger Posting – Users of Accounting Information – Distinction between Financial Accounting, Cost Accounting, and Management Accounting

Unit-II Trail balance and Final accounts

Trail balance –Final Accounts: Trading Account, Profit and Loss Account, and Balance Sheet

Unit III: Financial Statement Analysis

Meaning and Purpose of Financial Statement Analysis – Types of Analysis: Comparative and Common size statements and Trend Analysis

Unit IV: 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 V: Marginal Costing and Break-Even Analysis

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

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

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BBA (General), SEMESTER –I: PAPER - I

Subject: Accounting for Managers

BLUE PRINT FOR THE MODEL PAPER

S. No.	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (very Short Questions)	10	3	30	5	3	15
2	Section - B (Short Questions)	10	12	120	5	12	60
Total Marks				150	Total Marks		75

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 3 marks	Essay questions 12 marks	Marks allotted to the Chapter
UNIT - I	2	2	30
UNIT – II	2	2	30
UNIT – III	2	2	30
UNIT – IV	2	2	30
UNIT – V	2	2	30
Total No. of Questions	10	10	150

Format of Model Question Paper
Semester-wise Syllabus under CBCS
(w.e.f. 2025-26 Admitted Batch)
SEMESTER - I
COURSE :Accounting for Managers

Time: 3 hrs**Max. Marks 75****Section A***Answer any Five of the following***5 X 3=15 M**

- 1.Importance of Accounting
- 2.Journal
- 3.Need of Trail Balance
4. Floating Assets
- 5.objectives of Financial statement Analysis
- 6.Comparative statement
- 7.Cost Accounting
- 8.Overheads
- 9.Contribution
- 10.Margin of Safety

Section - B**Answer Five Questions .One question from each Unit****5 ×12=60 M****UNIT-I**

11. What is Accounting. Explain the Accounting concepts in brief.
(or)

12. Journalise the following transactions:

2022

January 1	Purchased goods for cash	5,000
3	Sold goods for cash	8,000
4	Purchased goods from Bose	2,000
6	Sold goods to Kavitha	3,000
9	Cash paid to Bose	1,600
11	Received cash from Kavitha	2,500
13	Sold goods to Bose for cash	1,800
22	Received Commission	100
24	Goods returned to Bose	200
25	Goods returned by Kavitha	150
29	Purchased furniture from Mr. Ramu and Co.	1,500
31	Paid Salary	1,800

UNIT-II

13. From the following particulars prepare Trial Balance:

	Rs.		Rs.
Capital	60,000	Repairs	500
Drawings	6,000	Bad debts	1,000
Purchases	25,000	Discount allowed	1,000
Debtors	4,000	Commission received	4,000
Creditors	3,000	Insurance	1,000
Bills payable	2,000	General expenses	2,000
Sales	50,000	Depreciation	3,000

Carriage inwards	1,000	Furniture	10,000
Carriage outwards	2,000	Land and buildings	32,000
Wages	5,000	Bills receivable	3,000
Salaries	10,000	Fixed deposit with SBI	6,000
Advertisement	1,000	Opening stock	4,000
Power	1,000		
Postage	500		

(or)

14. From the following Trial Balance of Ravi prepare final accounts for the year ending 31-3-2022.

	Rs.		Rs.
Drawings	4,500	Capital	24,000
Purchases	20,000	Sales	30,500
Returns inwards	1,500	Discounts	1,900
Stock (1-4-2021)	8,000	Creditors	10,000
Salary	4,200	Bills payable	2,500
Wages	1,200		
Rent	350		
Bad debts	400		
Discounts	700		
Debtors	14,000		
Cash	6,200		
Insurance	300		
Printing	150		
Furniture	2,000		
Machinery	5,000		
	68,900		68,900

Adjustments:

- Closing Stock : Rs.7,000
- Prepaid insurance : Rs.60
- Outstanding salary: Rs.500; wages Rs.200
- Make a provision for doubtful debts at 5% on debtors.
- Calculate interest on capital at 5% and on drawings at 6%.
- Depreciate machinery at 5% and furniture at 10%.

UNIT-III

15. The following are the balance sheet of a company for the year 2022 and 2023. Comment on the financial position of the business with the help of comparative balance sheet techniques:

Balance sheet of Dream Land co. as on 31st March

Liabilities	2022 Rs.	2023 Rs.	Assets	2022 Rs.	2023 Rs.
Share capital	5,00,000	7,00,000	Buildings	5,00,000	6,00,000
General Reserve	50,000	50,000	Machinery	2,00,000	3,50,000

P & L a/c	1,60,000	1,70,000	Stock	65,000	87,000
18% Debentures	1,00,000	1,00,000	Bills receivable	30,000	25,000
Creditors	1,00,000	1,70,000	Debtors	1,00,000	1,32,500
Bills payable	70,000	22,000	Bank	95,000	58,300
Outstanding exp.	20,000	48,000	Prepaid expenses	10,000	7,200
	10,00,000	12,60,000		10,00,000	12,60,000

(or)

16. From the following information, prepare a common size statement and comment: -

Liabilities	2022 Rs.	2023 Rs.	Assets	2022 Rs.	2023 Rs.
Preference Capital	10,000	60,000	Land and Buildings	30,000	40,000
Equity share capital	34,000	4,000	Plant and Machinery	10,000	20,000
General Reserve	2,000	12,000	Stock	20,000	24,000
Long-term loans	6,000	4,000	Debtors	12,000	14,000
Short – term loans	14,000	10,000	Cash	4,000	6,000
Bills payable	6,000	4,000	Bills receivable	4,000	6,000
Creditors	8,000	16,000			
	80,000	1,10,000		80,000	1,10,000

UNIT-IV

17.Explain the different cost concepts in cost Accounting

(or)

18. From the following particulars prepare statement of cost sheet showing net profit for the month of January, 2022

	Rs.
Raw material	25,000
Finished goods	17,360
Stock on hand 31-1-2022	
Raw material	26,250
Finished goods	15,750
Purchase of materials	21,900
Work-in-progress 1-1-2022	8,220
Work-in-progress 31-1-2022	9,100
Sale of finished goods	72,310
Direct wages	17,150

Non-productive wages	830
Income Tax	6,000
Works expenses	8,340
Interest on debentures	1,200
Office and administrative expenses	4,210
Selling and distribution expenses	3,160

UNIT-V

19. What is BEP. Explain the merits and demerits of BEP.
(or)

20. The Sales and profit during the years were as follows :

Year	Sales (Rs.)	Profit (Rs.)
2022	1,50,000	20,000
2023	1,70,000	25,000

You are required to calculate :

- P/V ratio
- Break even sales
- Sales required to earn a profit of Rs.40,000; and
- Profit made when sales are Rs.50,000.