



**Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM**  
**B.B.A SYLLABUS**  
**STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM**  
**REVIEWED SYLLABUS w.e.f. 2016-17**

**SEMESTER - I**

Part	Subject	Hours	Credits	Internal Assessment	External Examination	Total
Part – I	English I	4	4	25	75	100
	Second Language I	4	4	25	75	100
Part – II	Management Process	6	6	25	75	100
	Managerial Economics	6	6	25	75	100
	Information Technology for Managers	6	6	25	75	100
Part - III	Foundation Course - I (Human Values & Professional Ethics)	3	2	25	75	100
	Skill Development – I (Communication & Soft Skills) – I	3	2	25	75	100
	Total	32	30	175	525	700

**BBA(C.B.C.S)– FIRST SEMESTER With effect from 2015-16**  
**MANAGEMENT PROCESS**

**UNIT – I**

Introduction: Meaning and importance of Management; Role and responsibilities of top, middle and lower managers. Functions of management. Challenges of Management in the context of new era.

**UNIT – II**

Planning: Concept – Significance – Process – Techniques – Problems – Planning Principles.

**UNIT – III**

Organizing : Concept – significance – process – techniques – problems. Principles of organizing. Formal and informal organizations. Organizational design. Departmentation types: advantages and disadvantages. Span of Control. Delegation of authority. Delegation Vs. decentralization. Line and Staff Positions – Committees.

**UNIT – IV**

Staffing: Meaning and importance of staffing. Recruitment – Selection – interviewing – induction.

Leading: Meaning – importance of leading. Leadership Styles. Developing leadership skills.

Motivating: Meaning – importance of motivation. Theories of motivation.

Communicating: Meaning – importance – process – problems of communication. Barriers of Communication – Measures towards effective communication.

**UNIT – V**

Controlling – Importance – process - problems of controlling. Control as a feed back system.

Requirements of effective control. Preventive and overall controls.

**Recommended Books:**

1. Prof. D. A. R. Subrahmanyam, & Smt. D. Swapna, A Text Book on Principles of Management, Maruthi Book Depot, Guntur
2. Koontz, H. and Wihrich H, Management, Mc Graw Hill.
3. Stoner, J etc., Management, Pearson Education.
4. Sharma, Principles of Management, Kalyani Publishers, Hyderabad.

**MODEL QUESTION PAPER**

**BBA – FIRST SEMESTER WITH EFFECT FROM 2015-16**

**MANAGEMENT PROCESS**

**Max.Marks:75**

**SECTION – A**

**Answer any Five question of the following.**

**5 x 5 = 25 Marks**

- 1) Functions of Management
- 2) MBO
- 3) Formal Organization
- 4) Delegation
- 5) Span of Control
- 6) Incentives
- 7) Supervision
- 8) Staffing

**SECTION – B**

**Answer the following questions:**

**5 x 10 = 50 Marks**

- 9) Is Management an art or science or profession?  
(OR)  
Explain the principles of Henry Fayol.
- 10) Explain various stages in the Process of Planning.  
(OR)  
Bring out the differences between Formal and Informal Organizations.
- 11) Explain Line & Staff. Why conflicts occur between Line and Staff Positions.  
(OR)  
Explain Span of Control. What factors determine the Span of Control?
- 12) Explain different styles of Leaderships.  
(OR)  
Explain the concept and barriers of Communication.
- 13) Explain the concept and importance of Control.  
(OR)  
Explain different types of direct and indirect Controls in Organizations.

**BBA (C.B.C.S) – FIRST SEMESTER With effect from 2015-16**  
**MANAGERIAL ECONOMICS**

**UNIT – I: Introduction**

Economic and non-economic activities; Business – Meaning and its importance in the economy; Economics: Definitions – Distinction between micro and macro economics; Concept of Utility; Cardinal and ordinal utility; Law of Diminishing Managerial Utility; Law of substitution.

**UNIT – II: Demand, Supply and Market Equilibrium**

Demand: Meaning, Importance, Types of Demand; Law of Demand; Elasticity of Demand: Different types of elasticity of demand – Price elasticity, income elasticity, cross elasticity and promotional elasticity – Determinants of elasticity of demand; Supply: Meaning and importance; Law of Supply; Market equilibrium; Consumer's surplus.

**UNIT – III: Production and Costs**

Concept of Production; Production function; Distinction between short run and long run; Law of variable proportions; Law of Returns to Scale; Concept of cost of production; Cost function: Costs in short run and costs in long run.

**UNIT – IV: Market structures and Pricing**

Market Structures: Characteristics – Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly; Pricing in various market structures during short run and long run; Different types of pricing and pricing strategies.

**UNIT – V: National Income, Trade Cycles and International Trade**

National Income: Definition – Measurement – Difficulties and problems in measurement of national income – different concepts of national income; Trade Cycles: Definitions – Causes – Control of Trade Cycles; Monetary Policy and Fiscal Policy; International Trade: Meaning, Theories of international trade; Concept of Balance of Payments.

**RECOMMENDED BOOKS:**

Prof. D. A. R. Subrahmanyam, & Dr. V. Hari Leela, A Text Book on Managerial Economics, Maruthi Book Depot, Guntur.

Gupta G.S., Managerial Economics, Tata McGraw Hill.

Mithani D.M., Fundamentals of Business Economics, Himalaya Publishing House.

A. V. R. Chary, Business Economics Entrepreneurship & Development, Kalyani Publishers, Hyderabad.

**MODEL QUESTION PAPER**  
**BBA – FIRST SEMESTER With effect from 2015-16**  
**MANAGERIAL ECONOMICS**

**Max.Marks**  
**:**  
**75**

**SECTION – A**

**Answer any Five question of the following.**

**5 x 5 = 25 Marks**

- 1) Cardinal utility
- 2) Elasticity of Demand
- 3) Consumers' surplus
- 4) Production function
- 5) Oligopoly
- 6) Monetary Policy
- 7) Balance of Trade
- 8) Trade Cycle

**SECTION – B**

**Answer the following questions:**

**5 x 10 = 50 Marks**

- 9) Distinguish between Micro and Macro Economics.  
(OR)  
Explain the Law of Diminishing Marginal Utility.
- 10) Explain different kinds of Price Elasticity of Demand.  
(OR)  
Explain Law of Demand. Bring out its importance and exceptions.
- 11) Explain law of Diminishing Marginal Returns.  
(OR)  
Explain law of Returns to Scale
- 12) Explain the characteristics of perfect competition. How is price determined in long run under perfect competition?  
(OR)  
Explain differences between skim-the-cream pricing and penetration pricing.
- 13) Explain different concepts of national income.  
(OR)  
What do you mean by balance of payments? Explain the components of balance of payments.

**BBA (C.B.C.S) – FIRST SEMESTER With effect from 2015-16**  
**IT FOR MANAGERS**

**UNIT – I**

IT in the Modern Organization: Basic concepts of Information Systems – Organizational structure and IT support. IT support at different organizational levels Managing Information Technology in organizations.

Introduction to Computer Systems: Introduction to Computers – Five generations of Modern Computers – Classification of Digital Computer Systems.

**UNIT – II:**

**Computer Hardware:** Computer Hardware: Central Processing Unit (CPU). Control Unit, Arithmetic Logic Unit (ALU).

Memory: Memory Organization – Random Access Memory (RAM), Dynamic RAM (DRAM, Static RAM (SRAM). Read Only Memory (ROM), Registers.

Factors affecting Processor Speed – Instruction set, Mechanic Cycle

**Secondary Storage Devices:** Magnetic Tape, magnetic Disks, Hard Disks, Flexible Disks, Optical Disk.

**Input Devices:** Key Board, Mouse, Trackball, Game Controllers, Scanners, Voice Recognition, Web Cams, Digital Cameras, OCR, OMR, MICR.

**Output Devices:** Monitor: CRT Monitors, Flat-Panel Monitors. – Printers: Daisy-wheel, DoT-Matrix, Ink-jet Printer – Plotter, Multimedia Projector.

**UNIT – III**

**Computer Software:** System Software and Application Software. Operating Systems: Windows Operating Systems, Mobile Device Operating Systems, and Notebook Operating Systems.

**Application Software:** Types of Personal Application Software. Spreadsheets – Data Management – Word Processing – Desktop Publishing, Graphics, CAD, CAM, CIM, Multi Media. Speech-recognition Software, Groupware, Software suits.

**Programming Languages:** Assembly language, Procedural languages, Non-procedural languages, Natural Programming Languages, Visual Programming Languages, Hyper Text Markup Language, Modeling Language, Object-Oriented Programming Languages.

## **UNIT – IV**

**Telecommunications and Networks:** Introduction, Analog and Digital Signals. Modulation – Need for Modulations, Types of Modulations. Modems

The Tele Communication System: Communication Processors: Modem, Multiplexers, Front-end Processor.

Communication Media & Channels: Cable Media, Broadcast Media Channels. Twisted Pair, Coaxial Cable, Fiber-Optic Cable, Micro-wave, Satellite, Radio, Cellular Radio, Infrared Global Positioning Systems

Networks: Local Area Networks, LAN Topologies, Wide Area Networks (WAN) – Value Added Networks (VAN) – Virtual Private Networks (VPN)

The Internet, Intranets and Extranets: The Evolution of the Internet, Services provided by the Internet, World Wide Web: Intranets & Extranets.

## **UNIT – V**

**New Technologies in Information Technology:** Introduction to Hyper Media, Artificial Intelligence and Business Intelligence, Knowledge Discovery in Database: (KDD). Data Warehouses and Data Marts. Data Mining and On-line Analytical Processing (OLAP) – Enterprise Resource Planning (ERP) – Supply Chain Management (SCM) – Customer Relationship Management (CRM) – Geographic Information Systems.

### **RECOMMENDED BOOKS:**

- 1) Ms. J. J. L. R. Bharathi Devi, M.Com., MBA., MCA., M.Phil (Computers), M.Phil. (Management) A Text Book on Information Technology, Maruthi Book Depot, Guntur.
- 2) N. V. N. Chary & Lalitha S., Fundamentals of Information Technology, Kalyani Publishers, Hyderabad.
- 3) Turban, Rainer, Potter “Introduction to Information Technology”, Wiley India [2<sup>nd</sup> Edition]
- 4) Alexi’s Leon and Mathews Leon, Fundamentals of Information Technology, Leon Press [2<sup>nd</sup> Edition]

**MODEL QUESTION PAPER**  
**BBA(CBCS) – FIRST SEMESTER With effect from 2015-16**  
**I.T. FOR MANAGERS**

**Max.Marks :75**

**SECTION – A**

**Answer any Five question of the following.**

**5 x 5 = 25 Marks**

- 1) Explain basic concepts of Information Systems.
- 2) Classification of Digital Computer Systems.
- 3) How are secondary storage devices classified?
- 4) What are the different types of printers?
- 5) Explain the features and capabilities of a word processor.
- 6) Classify the major types of networks.
- 7) Explain how extranets are used by business.
- 8) What are the characteristics of Hyper Media?

**SECTION – B**

**Answer the following questions:**

**5 x 10 = 50 Marks**

- 9) Describe the hierarchical structure of an organization.

(OR)

Describe the features and capabilities of fifth generation computers.

- 10) What is a CPU and explain how it works?

(OR)

What are the different kinds of input devices?

- 11) What are the different types of software?

(OR)

Explain the features, characteristics, and capabilities of a spreadsheet.

- 12) Describe the components of a telecommunications system.

(OR)

Describe the capabilities that the Internet offers to users.

- 13) What is Knowledge Discovery? Why is Knowledge Discovery important?

(OR)

What are the benefits of OLAP?

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## **BBA(C.B.C.S)– SECOND SEMESTER With effect from 2015-16**

### **QUANTITATIVE METHODS FOR MANAGERS**

#### **UNIT – I: 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 – II: 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 Quartile Deviation, Mean deviation, Standard Deviation – Co-efficient of variation – Definition and objectives of Skewness – Karl Pearson’s and Bowle’s measures of skewnes.

#### **UNIT – III: Measures of Correlation:**

Meaning, Definition and use of correlation – types of correlation Karl Pearson’s correlation co-efficient – Spearman’s Rank correlation probable error – Meaning utility of regression analysis comparison between Correlation and Regression – Regression Equations – Interpretation of Regression Co-efficients.

#### **UNIT – IV: 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 – V:**

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

#### **RECOMMENDED BOOKS:**

1. Sivayya K. V. and Satya Rao, Business Mathematics, Saradhi Publications, Guntur.
2. Sancheti and Kapoor V K., Business Mathematics, Sulthan Chand & Sons, New Delhi.
3. D. N. Elhance: Fundamental of Statistics, Kitab Mahal, Allahabad.
4. Gupta S.C. : Fundamentals of Business Statistics, Sultan Chand, New Delhi.
5. Aggarwal, Business Statistics, Kalyani Publishers, Hyderabad.
6. Reddy C R, Business Statistics, Deep & Deep Publications, New Delhi.

**MODEL QUESTION PAPER**  
**BBA(CBCS) – SECOND SEMESTER With effect from 2015-16**  
**QUANTITATIVE METHODS FOR MANAGERS**

**Max.Marks**  
**:**  
**75**

**SECTION – A**

**Answer any Five question of the following.**

**5 x 5 = 25 Marks**

- 1) Define Arithmetic mean in Individual Series
- 2) Define Median in Discrete Series
- 3) Write the relationship between mean, medium and mode
- 4) Define Range
- 5) Define Rank- Correlation
- 6) Define Covariance
- 7) P.T  $(A \cup B) = (A - B) \cup B$
- 8) Find the Sum of the Series  $3+5+7+9\dots$  to 40 terms

**SECTION – B**

**Answer the following questions:**

**5 x 10 = 50 Marks**

- 9) Write the property of Arithmetic mean? And calculate the Arithmetic mean for the following data

x	1	2	3	4	5	6	7
f	5	9	12	17	14	10	6

(OR)

Explain the median in continuous series and calculate the median for the following data.

C.I.	0-5	5-10	10-15	15-20	20-25	25-30
f	5	8	20	15	16	10

- 10) Explain any three type of measure of dispersion.

(OR)

Calculate the mean deviation for the following data.

x	5	10	15	20	25	30
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f	3	4	8	12	7	2
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- 11) P.T the Rank correlation coefficient always lies between -1 and 1 i.e.,  $-1 \leq \rho \leq 1$   
(OR)

Define Regression Coefficient. And write the properties of the Regression Coefficient.

- 12) A town has a total population of 50,000 out of it 28,000 read Economics Times and 23,000 read times of India, while 4,000 read both the papers indicate how many read neither economic times nor times of India.

(OR)

In a G.P. If the sum of three consecutive terms is 14 and their product is 64, find them.

- 13) Solve  $3x - 2y + z = 20$ ,  $x + 2y - 3z = 5$ ,  $-x - y + z = 10$  using the matrix inverse.

(OR)

Solve  $3x + 3y - z = 11$ ,  $2x - y + 2z = 9$ ,  $4x + 3y + 2z = 24$  by using Cramer's rule

**BBA(C.B.C.S) – SECOND SEMESTER With effect from 2015-16**  
**ACCOUNTING FOR MANAGERS**

No. of Hours per week : 06

Max. Marks :100

**UNIT1: Introduction to Accounting**

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations-basic terminology used- – Accounting concepts and conventions.

Accounting Process-Accounting cycle-Accounting equation classification of accounts-rules of double entry book keeping – identification of financial transactions- Journalizing –Posting to Ledgers, Balancing of Ledger Accounts -- Computerized Accounting: Meaning and Features-Advantages and disadvantages of computerized Accounting Creating of an Organization - Grouping of accounts – Creation of Accounts – creation of inventory-creation of stock groups-stock categories, units of measurement stock items-entering of financial transactions-types of vouchers-voucher entry editing and deleting of vouchers-voucher numbering-customization of vouchers

**UNIT 2: Subsidiary Books and Bank Reconciliation Statement**

Sub Division of Journal-Preparation of Subsidiary Books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Preparation of sales register, purchase register, journal proper, debit note register, credit note register, and different cash books including interest and discount transactions using computers.

Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - problems on favorable and over draft balances - Ascertainment of correct cash book balance. Preparation of bank reconciliation statement using computers.

### **UNIT 3: Trial Balance, Final Accounts: Errors Rectification.**

Trial Balance: meaning, objectives, methods of preparation – Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries. Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers. Errors and their Rectification - Types of Errors – Rectification before and after preparations of final Accounts - Suspense Account- Effect of Errors on Profit. Rectification of errors using computers.

### **UNIT 4 : Consignment and Joint Ventures:**

Consignment - Features, Terms used Proforma invoice – Account sale Delcredere commission -Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal Loss - Invoice of goods at a price higher than the cost price.

Joint ventures -features-difference between joint venture and consignment, Accounting Procedure – Methods of keeping records for Joint venture accounts-method of recording in co ventures books-separate set of books method.

### **UNIT 5: Depreciation - Provisions and Reserves.**

Meaning of Depreciation - Causes -Objects of providing for Depreciation - Factors effecting depreciation - Accounting treatment - Methods of providing depreciation - Straight line method - Diminishing balance method.

Provisions and reserves - Reserve fund - Different types of provisions and reserves.

### **RECOMMENDED BOOKS:**

1. Dr. K. Arun Jyothi, A Text Book on Fundamentals of Accounting, Maruthi Publications, Guntur.
2. Principles and Practice of Accounting - R.L. Gupta & V.K. Gupta Sulthan Chand &sons Textbook &CD
3. Accountancy - I - S.P. Jain & K.L Narang Kalyani Publishers
4. Financial Accounting - Dr.V.K.Goyal Excel Books
5. Introduction to Accountancy - T.S.Grewal S.Chand and Co.
6. Advanced Accountancy-I - S.N.Maheshwari & V.L.Maheswari Vikash Publishing Co.

**MODEL QUESTION PAPER**  
**BBA(CBCS) – SECOND SEMESTER With effect from 2015-16**  
**ACCOUNTING FOR MANAGERS**

75

Max.Marks:

75

**SECTION – A**

**Answer any Five question of the following.**

**5 x 5 = 25 Marks**

1. Reserves and Provisions
2. Trade Discount
3. Capital Expenditure
4. Trial Balance
5. Journal Proper
6. Suspense Account
7. Bank Reconciliation Statement
8. Voucher

**SECTION – B**

**Answer the following questions:**

**5 x 10 = 50 Marks**

9. Distinguish between Book Keeping and Accounting. What are the functions of Accounting?

(OR)

Explain the advantages and disadvantages of computerized accounting.

10. Record the following in concerned subsidiary books.

October 1 Purchased goods from Madhu at a price of Rs.75,000 less trade discount 10%

- 2 Sold Goods to Prasanna worth Rs.20,000
- 5 Purchased goods from T.A. Swamy Rs.28,000
- 7 Returned goods to Madhu at Rs.8,000
- 8 Goods returned by Prasanna Rs.5,000
- 10 Sold goods to Pradeep Rs.38,000
- 12 Goods returned by Pradeep Rs.4,000

(OR)

From the following particulars ascertain the balance that would appear in the pass book of Mr. Ram as on 31<sup>st</sup> December 1992.

- (1) The Cash Book showed a credit balance of Rs.18,500

- (2) Out of the cheques worth Rs.30,000 issued prior to this date, it was found that the Bank had paid only cheques worth Rs.14,500
- (3) There was also a credit in the Pass Book for an amount paid by our customer direct into the Bank Rs.11,610.
- (4) The Bank had also collect the Bill for Rs.8,200 which fell due on 31<sup>st</sup> December 1992.
- (5) Rs.950 in respect of a cheque paid in but dishonoured appear in the Pass Book only.
- (6) Cheques paid in before 31<sup>st</sup> December 1992 amounted to Rs.23,000 but the bank had collected and credited cheques worth Rs.9,000.
- (7) Interest on Investments collected by Bank and credited in the Pass Book amounts to Rs.95.
- (8) There was an entry on the debit side in the Pass Book for bank charges Rs.25.
11. The following Trial Balance has been Prepared wrongly. You are asked to prepare the Trial balance correctly.

	Dr.	Cr.
Capital	22,000	
Stock		10,000
Debtors	8,000	
Creditors		12,000
Machinery		20,000
Cash in hand		2,000
Bank O.D.	14,000	
Sales returns		8,000
Purchase returns	4,000	
Misc. Exp.	12,000	
Sales		44,000
Purchases	26,000	
Wages	10,000	
Salaries		12,000
Prepaid insurance		200
Bills payable	10,800	
Outstanding salaries	1,400	
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	1,08,200	1,08,200
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(OR)

From the following Trial Balance, prepare trading, profit and loss account for the year ended 31<sup>st</sup> March 2008 and the balance sheet as on that date:

Debit	Rs.	Credit	Rs.
Stock on 1.4.07	12,100	Provision for bad debt	350
Purchases	62,200	Outstanding wages	900
Manufacturing expenses	900	Capital account	30,000
Building	30,000	Sales	1,12,450
Postage and Telegrams	500	Rent or premises sublet	1,800
Wages	7,000	Sundry creditors	4,500
Sundry debtors	20,000		

(P.T.O.)

Salaries	4,000		
Travelling expenses	2,700		
Carriage inwards	1,000		
Bills receivable	5,000		
Drawings	1,400		
Cash at bank	3,200		
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	1,50,000		1,50,000
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You are required to consider the following adjustments:

- Stock on 31<sup>st</sup> March 2008 was valued at Rs.14,700
- Charge depreciation on buildings at 5% per annum
- Calculate interest on capital and on drawings at 5% per annum.
- Increase the provision for bad debts upto Rs.1,000
- Provide for Manager's commission at 3% on the net profits ascertained before charging such commission.

12. Vinay of Visakhapatnam consigned 2000 cases to Harini of Hyderabad at the rate of Rs.300 each. Vinay paid freight Rs.2,000. During transit, 200 cases were totally damaged. Harini took delivery of the remaining cases and paid Rs.3,000 towards clearing charges to godown. Harini sent a bank draft to Vinay for Rs.15,000 as an advance and latter sent account sales showing that 1,600 cases were sold @ Rs.440 each. Selling expenses incurred by Harini amounted to Rs.5,000. She is



entitled to commission of 10%. She settled her account by sending a bank draft to the balance amount.

Prepare necessary accounts in the books of Vinay.

(OR)

Mr. X and Mr. Y carrying on a business separately as contractors, jointly take up the work of constructing a building at an agreed price of Rs.3,50,000 payable in cash Rs.2,40,000 and in fully paid shares of a company for the balance of Rs.1,10,000. A bank account is opened in which X and Y paid Rs.75,000 and Rs.50,000 respectively. The following costs were incurred in completing the construction and the contract price was duly received:

Wages	Rs.90,000
Materials purchased for cash	Rs.2,10,000
Materials supplied by 'Y' from his stock	Rs.27,000
Consulting Engineer's fees paid by 'X'	Rs.6,000

X agreed to take over the shares at an agreed valuation of Rs.48,000 while Y agreed to take the remaining stock at Rs.9,000.

Prepare necessary ledger accounts for the joint venture. 'X' and 'Y' share profits in the ratio of 2:1.

13. Distinguish between Provisions and Reserves. Explain different types of Provisions and Reserves.

(OR)

A company purchased a second hand machine on 1<sup>st</sup> April 2004 for Rs.17,000 and spent immediately for its repairs Rs.1,800 and for its erection Rs.1,200 on 1<sup>st</sup> October, 2004 it purchased another machine for Rs.10,000 and on 1<sup>st</sup> April, 2005 it sold off the first machine (purchased in 2004) for Rs.16,000 on the same date it purchased a new machine for Rs.25,000 on 1<sup>st</sup> July, 2006 it brought a second hand machine for Rs.8,000 and spent immediately for its repairs and erection Rs.2,000 on the same date it sold the second machine. (brought in 2004) for Rs.8,500.

Depreciation was charged at 10% on the original cost method and accounts were closed on 31<sup>st</sup> March every year prepare machinery account for the period ending 31<sup>st</sup> March 2007.

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## **BBA (CBCS) – SECOND SEMESTER With effect from 2015-16**

### **BUSINESS ENVIRONMENT**

#### **UNIT – I: Framework of Business Environment**

Concept, Significance and Nature of Business Environment; Elements of Environment: Internal and External.

#### **UNIT – II: Economic Environment of Business**

Elements of economic environment; Economic systems; Economic planning in India; Industrial Policy; Fiscal Policy; Economic Reforms; Economic liberalization

#### **UNIT – III: Political and Legal Environment of Business**

Elements of Political Environment; Government and Business; Legal Environment and Business: Competition Act, FEMA, Licensing Policy; Consumerism and Consumer Protection Act

#### **UNIT – IV: Socio-Cultural and Technological Environment of Business**

Elements of Socio-cultural environment; Elements of Technological environment; social audit; Research and Development; Patent Laws; Technology Transfer

#### **UNIT – V: International Environment of Business**

Elements of International Environment; Multinational Corporations (MNCs); Non-Resident Indians (NRIs) and Indian Corporate Sector; International Economic Institutions: WTO, World Bank and IMF; Foreign Trade Policy.

#### **RECOMMENDED BOOKS:**

1. K. V. Sivaiah & V.B.M. Das, **Indian Industrial Economy**, S. Chand & Company, New Delhi.
2. Francis Cherunilam, **Business Environment**, Himalaya Publications.
3. Suresh Bedi, **Business Environment**, Excel Books, New Delhi.
4. Raj Agarwal and Parag Diwan **Business Environment**, Excel Books, New Delhi.
5. Sengupta, N. M., **Government and Business in India**, Vikas Publication, New Delhi.
6. Joshi, **Business Environment**, Kalyani Publishers, Hyderabad.

**MODEL QUESTION PAPER**  
**BBA (CBCS) – SECOND SEMESTER With effect from 2015-16**  
**BUSINESS ENVIRONMENT**

**Max.Marks**  
**:**  
**75**

**SECTION – A**

**Answer any Five question of the following.**

**5 x 5 = 25 Marks**

- 1) Elements of External Environment
- 2) Economic Reforms
- 3) Licensing Policy
- 4) Consumerism
- 5) Social Audit
- 6) Patents
- 7) WTO
- 8) MNCs

**SECTION – B**

**Answer the following questions:**

**5 x 10 = 50 Marks**

- 9) Explain the concept and significance of Business Environment.  
(OR)  
Explain micro and macro environment of business.
- 10) Explain different economic systems.  
(OR)  
Explain the salient features of present Industrial Policy of India
- 11) What do you mean by Consumerism? Explain the salient features of Consumers Protection Act.  
(OR)  
Explain the salient features of Foreign Exchange Maintenance Act (FEMA).
- 12) Explain the elements of technological environment.  
(OR)  
Explain the salient features of Trade Marks Act, 1999.
- 13) Discuss the aims and functions of World Bank.  
(OR)  
Discuss the objectives and functioning of WTO.

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