

University of Pune
Faculty of Commerce
Bachelor of Business Administration
B.B.A. Semester – III and IV (w.e.f. 2009-10)

Course Code	Subject/Paper title
Sem, III	
301	Personality Development
302	Business Law
303	Human Resource Management and Organizational Behavior
304	Management Accounting
305	Business Economics (Macro)
306	Information Technology in Management
Sem. IV	
401	Production and Operations Management
402	Industrial Relations and Labor Laws
403	Business Taxation
404	International Business
405	Management Information System
406	Industrial Exposure

Statement showing equivalence of Papers/Subjects B. B. A. (Year 2003-04) course with B. B. A (Year 2008-09)

B. B. A. (Year 2003-04)		B. B. A. (Revised) (Year 2008-09)	
Code No.	Title First Year Sem I	Code No.	Equivalent Title of Subject/Paper First Year Sem I
101	Business Organization and System	101	Business Organization and System
102	Business Economics	104	Business Economics (Micro)
103	Basic Business Mathematics	105	Business Mathematics
104	Business Environment	106	Business Demography and Environmental Studies
105	Financial Accounting	103	Business Accounting
106	Computer Fundamentals and Data Base Management		-
	Sem II		Sem II
201	Management Theory and Practice	201	Principles of Management
202	Business Economics II	305	Business Economics (Macro) (Sem III)
203	Basic Business Statistics	205	Business Statistics
204	Cost Accounting	204	Basics Cost Accounting
205	Communication Skills	102	Business Communication Skills (Sem I)
206	Marketing Management	202	Principles of Marketing
	Second Year Sem III		Second Year Sem III
301	Indian Economy		-
302	Management Information System	405	Management Information System (Sem IV)
303	Management Accounting	304	Management Accounting
304	Human Resource Management and Organization Behavior	303	Human Resource Management and Organization Behavior
305	Income Tax	403	Business Taxation (Sem IV)
306	Research Methodology	504	Research Methodology (Tools and Analysis)
	Sem IV		Sem IV
401	Financial Management	203	Principles of Finance (Sem II)
402	Information Technology in Management	306	IT in Management (Sem III)
403	Indirect Taxes	403	Business Taxation
404	Services Management		-
405	Production and Operation Management	401	Production and Operations Management

406	Industrial Exposure	406	Business Exposure (Field Visits)
	Third Year Sem V		Third Year Sem V
501	Entrepreneurship and Small Business Management	502	Entrepreneurship Development
502	Business Law	302	Business Law (Sem III)
503	International Business and New Trends	404	International Business (Sem IV)
504	Personality Development	301	Personality Development
505	Specialization I	505	Specialization I
506	Specialization II	506	Specialization II
	Sem VI		Sem VI
601	Industrial Relations and Labour Laws	402	Industrial Relations and Labour Laws (Sem IV)
602	Agri - Business Management		-
603	Purchasing and Materials Management		-
604	Business Ethics	503	Business Ethics (Sem V)
605	Specialization I	605	Specialization I
606	Specialization II	606	Specialization II

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B.B.A. Sem – III

Subject: PERSONALITY DEVELOPMENT (301)

Objectives:

- 1) To make the students aware about dimensions of personality.
- 2) To understand personality traits and its application in corporate sector
- 3) To make the students aware about the importance of communication in personality development.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>Introduction</u> Define personality, perception- personality, Man-personal-personality, Personality Factors- Factors of association- Personality Relationship at home-friends-environment-educational factor- Situational Factors- Conditional-Genetic- compulsory- spiritual-public relations factors	10
<u>UNIT 2</u>	<u>Trait Personification/ Personality Traits</u> Personality Traits-personality person- formation- factors influencing person habits of highly effective people & personality habits- Be proactive—Begin with the end in mind—Put first things first—Think win- Seek first to understand then to be understood – Synergize – Sharpen the saw	8
<u>UNIT 3</u>	<u>Five Pillars of Personality Development</u> Introspection – Self Assessment – Self Appraisal – Self Development- Self Introduction.	8
<u>UNIT 4</u>	<u>Self Esteem</u> - Term of self esteem- symptoms- advantages- Do's and don'ts to develop positive – Positive self esteem & negative self esteem	8
<u>UNIT 5</u>	<u>Personality Formation Structure</u> Mind mapping, Competency mapping& 360* assessment & development, Types of persons – Extrovert- Introvert- Ambivert person	6

UNIT 6	Ideal Personality Effective communication & it's key aspects, Body language, Assertiveness, problem-solving, Conflict & stress management, decision making skills, Motivation, positive & creative thinking, Leadership & qualities of successful leader, character building, Teamwork, Lateral thinking, Time management, Work ethics, personality –A spiritual journey beyond management of change-Good manners & etiquettes- Interpersonal relationships-Analysis of strengths & weaknesses.	8
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Recommended Books :

- 1) 7 Habits of highly effective people-Stephen Covey
- 2) You can win-Shiv Khera –McMillan India ltd.
- 3) 3.Basic Managerial Skill for all-Prentice –Hall of India Pvt ltd, New Delhi.
- 4) 8th Habit-Stephen covey
- 5) Management thoughts-Pramod Batra.
- 6)

VCD's Produced by:

Asian Centre for Research & Training 'Trimurti', 27/B, 'Damle Bungalow', Hanumannagar, Senapati Bapat Road, Pune 411016.
 Tele 020-2565529, E-mail : director_acrt@yahoo.co.in.

Series on :

- a) 'Effective Communication' One VCD.
- b) 'Motivation' One VCD
- c) 'Quality circle'-One VCD
- d) 'Series on Entrepreneurship' One VCD

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B.B.A. Sem – III

Subject: Business Law (302)

Objectives:

1. To understand basic legal terms and concepts used in law pertaining to business
2. To comprehend applicability of legal principles to situations in Business world by referring to few decided leading cases.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>Indian Contract Act 1872</u> * Definition,kinds and concepts of contracts. * Offer and Acceptance * Consideration * Capacity of Parties * Free Consent * Legality and Objects of consideration * Void Agreements * Performance of Contract. * Discharge of Contract and Remedies.	12
<u>UNIT 2</u>	<u>The Sale of Goods Act 1930</u> * Contract of Sales of Goods * Conditions and Warranties * Transfer of Property * Performance of a contract of sale * Rights of unpaid Seller	10
<u>UNIT 3</u>	<u>The Indian Partnership Act, 1932</u> * Concept of partnership :- Partnership and company, Hindu joint family firm Test for determination of existence for partnership. Kinds of partnerships * Registration, Effects of non-registration. * Rights and duties of partners towards other partners. * Authority of partner and liabilities towards third parties * Admission, retirement, expulsion of partners and their liabilities * Dissolution of the firm	14
<u>UNIT 4</u>	<u>The Companies Act, 1956</u> * Company-Definition, Meaning, Features and Types of Companies * Incorporation of a Company- Memorandum of Association, Article Of Association and Prospectus, Statement in lieu of Prospectus and share capital structure.	6

<u>UNIT 5</u>	<u>Company Management And Bord Meeting :</u> * Administrative Hierachy * Board of Director – Director- Legal Position, Appointment, Qualification, Disqualification, Removals Power, duties, Liabilities etc. Managing Director – Meaning, Appointment, and Disqualification. Manager-Meaning, Disqualification. * Company Meetings- Meaning of meeting-General Body meeting – statutory Meeting, Annual General meeting, Extra ordinary meeting- Board Meeting.	6
<u>UNIT 6</u>	<u>The Consumer Protection Act,1986</u> * Salient features of Act. * Definitions-Consumer, Complaint, Services, Defect and Deficiency, Complainant. * Rights and Reliefs available to consumer. * Procedure to file complaint. * Consumer Disputes Redressal Agencies. * (Composition, Jurisdiction, Powers and Functions.) * Procedure followed by Redressal Agencies	6

Recommended Books :

- 1) Business and Commercial Laws-Sen and Mitra.
- 2) An Introduction to Mercantile Laws-N. D. Kapoor
- 3) Business Laws-N. M. Wechlekar
- 4) Company Law-Avatar Singh
- 5) Law of Contract-Avtar Singh
- 6) Business Laws-Kuchhal M.C.
- 7) Business Law for Management-Bulchandani K.R.
- 8) Consumer Protection Act in India . Niraj Kumar
- 9) Consumer protection in India. V.K.Agrawal
- 10) Consumer Grievance Redressal under CPA. Deepa Sharma.

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BBA Sem – III

Subject: Human Resource Management and Organisational Behaviour (303)

Objectives :

To acquaint the students with the Human Resource Management its different functions in an organization and the Human Resource Processes that are concerned with planning, motivating and developing suitable employees for the benefit of the organization.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>Introduction to H. R. M.</u> Definition and concept of H. R. M. and personnel Management H.R.M. and Human Resource Development Importance of H.R.M.- Activities and functions of HRM- Organization of H.R.M. department- Role of H.R.M Department Limitations of HRM-Challenges before H. R. M.	8
<u>UNIT 2</u>	<u>Human Resources Planning</u> Definition and objectives of Human Resource planning- process of Human Resource planning factors influencing estimation of Human Resources. Concept of Recruitment-Recruitment policy-Sources of Recruitment-Selection procedure – Promotion and demotion policy- Transfer policy.	8
<u>UNIT 3</u>	<u>Performance Appraisal</u> Concept and objectives of performance Appraisal- Process Performance Appraisal Methods- Uses and limitations of Performance Appraisal.	6
<u>UNIT 4</u>	<u>Training and Development</u> Meaning and Definition- Need-Objectives-Importance of Training-Training Methods-Evaluation of Training Programme. Concept of Management Development Management Development Process and methods Evaluation of Management Development Programme.	7
<u>UNIT 5</u>	<u>Wage and Salary Administration</u> Methods of wage payments-Employee Remuneration factors determining the level of remuneration- Profit sharing-Fringe Benefits and Employee services- Wages & Salary Administration	6
<u>UNIT 6</u>	<u>Introduction to Organizational Behaviour</u> Meaning- Definition- Scope- Disciplines Contributing to Organizational Behaviour -Models and Approaches of Organizational Behaviour.	7

UNIT 7	<p style="text-align: center;">Organisational Changes and Development</p> <p>Nature of change- Levels of Change- Types of change- Resistance to change- Organisational Development Programme.</p>	6
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Recommended Books :

- 1) A. M. Sharma - Personnel and Human Resource Management.
- 2) S. K. Bhatia and Nirmal Sing - Personnel Management and Human Resource Management.
- 3) V. P. Michael - Human Resource Management & Human Relations
- 4) P. C. Pardeshi - Human Resource Management.
- 5) C. B. Mamoria - Personnel Management
- 6) S. R. Nair - Organisational Behaviour
- 7) K. Ashwathappa - Organisational Behaviour
- 8) Anjali Ghanekar - Organisational Behaviour

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B.B.A. Sem – III

Subject: Management Accounting (304)

Objectives:

To impart basic knowledge of Management Accounting

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	Introduction Major types of Accounting 1) Financial Accounting 2) Cost Accounting 3) Management Accounting Management Accounting Need, Essentials of Management Accounting, Importance, Objectives, Scope, Functions, Principal systems and Techniques, Advantages, Limitations, Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting.	12
<u>UNIT 2</u>	<u>Analysis and Interpretation of Financial Statement</u> Methods of Analysis Comparative Statements Common Size Statement Trend Percentage or Trend Ration (Horizontal Analysis) Ratios Fund Flow Statement Ratio Analysis Meaning of Ratio Necessity and Advantages of Ratio Analysis Interpretation of Ratios Types of Ratio i) According to the nature of items i) Balance Sheet Ratios ii) Revenue Statements or Profit and Loss Account Ratios iii) Inter Statement or Composite Ratios ii) Functional Classification i) Liquidity Ratios	10

	ii) Leverage Ratios iii) Activity Ratios iv) Profitability Ratios Problems	
UNIT 3	Fund Flow Statement and Cash Flow Statement Meaning of Funds, Fund Flow Statement, Flow of Funds, Working Capital, Causes of changes in working Capital, Proforma of Sources and Application of Funds, Proforma of Adjusted Profit and Loss Account	8
UNIT 4	Working Capital Meaning, Objective and Importance, Factors determining requirement of Working Capital, Sources of Working Capital, Computation of Working Capital	6
UNIT 5	Marginal Costing Meaning and Definition of Marginal cost and Marginal Costing, Contribution, Profit Volume Ratio, Advantages of Marginal Costing, Limitation, Problems	8
UNIT 6	Budget and Budgetary Control Meaning of Budget and Budgetary Control, Definition, Nature of Budget and Budgetary Control, Objective of Budget and Budgetary Control, Limitations of Budget and Budgetary Control, Steps in Budgetary Control Types/classification of Budgets According to Time i) Short Term ii) Long Term According to Flexibility i) Flexible ii) Fixed	8

Recommended Books :

1. R. N. Anthony, G. A. Walsh:: Management Accounting
2. M. Y. Khan, K. P. Jain:: Management Accounting
 I. M. Pandey::Management Accounting (Vikas)
3. J. Betty: Management Accounting
4. Sr. K. Paul: Management Accounting
5. Dr. Jawaharlal:: Management Accounting
6. Man Mohan Goyal: Management Accounting
7. S. N. Maheshwari:: Principles of Management Accounting
8. R. K. Sharma and Shashi K. Gupta: Management Accounting
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
10. Horngren: Introduction to Management Accounting (Pearson)

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B.B.A. Sem – III

Subject: BUSINESS ECONOMICS (MACRO) (305)

Objectives:

1. To study the behaviour and working of the economy as a whole.
2. To study relationships among broad aggregates.
3. To apply economic reasoning to problems of business and public policy.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>BASIC CONCEPTS OF MACRO ECONOMICS</u> 1.1 Definition and Nature of Macro economics 1.2 Scope, Importance and Limitations	5
<u>UNIT 2</u>	<u>National Income Accounting</u> 2.1 Circular flow of Macro economic activity. 2.2 Details of National Accounts 2.2.1 Stock and flow 2.2.2 Gross Domestic Product (GDP), Gross National Product (GNP), Net Domestic Product (NDP), Net National Product (NNP)	10
<u>UNIT 3</u>	<u>Theory of Income and Employment</u> 3.1 Say's law of market. 3.2 Keynesian Theory of Income and Employment.	5
<u>UNIT 4</u>	<u>Savings and Investment</u> 4.1 Consumption Function – Keynes' Psychological Law of consumption – Average propensity to consume (APC), Marginal Propensity to consume (MPC), Average Propensity to save (APS), Marginal Propensity to save (MPS). 4.2 Investment Function – Autonomous and Induced investment. 4.3 Investment Multiplier 4.4 Principle of Acceleration	10
<u>UNIT 5</u>	<u>Business Cycle, Inflation and Deflation</u> 5.1 Nature and Characteristics of Business Cycle. 5.2 Phases of Business Cycle 5.3 Inflation and Deflation – Meaning, causes and control	10
<u>UNIT 6</u>	<u>Macro Economic Policies</u> 6.1 Monetary Policy 6.2 Fiscal Policy	5

Recommended Books :

- 1) Ackley G. – Macro Economics: Theory and Policy, Macmillan Publishing Company, New York. 1978
- 2) Ahuja H.L. – Macro Economics: Theory and Policy, S. Chand & Co. Ltd. New Delhi.2006
- 3) Gupta S.B. – Monetary Economics, S. Chand & Co. Ltd. New Delhi.2002
- 4) Shapiro E. – Macro Economic Analysis, Galgotia Publications, New Delhi. 1996 5th Ed.
- 5) Jhingan M. L. – Macro Economic Theory: Vrinda Publications, New Delhi. 2006
- 6) William Branson – Macro Economics: Theory and Policy.1988 2nd Edn.
- 7) Dr. T. G. Gite & others: “Sthul Arthshastra”, Atharv Prakashan, Pune. 2005.
- 8) J. Harvey and H. Johnson – Introduction to Macro Economics
- 9) D. N. Dwivedi – Macro Economics – Tata McGrew Hill, New Delhi-2006
- 10) Samuelson, Nordhaus – Economics, Tata McGraw Hill, New Delhi-2007

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BBA Sem – III

Subject: IT (INFORMATION TECHNOLOGY) in MANAGEMENT (306)

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>Information Technology Infrastructure</u> a. Managing Hardware & Software assets b. Managing data resources c. Telecommunication & Networks d. Types of Networks, Topologies. e. Network Goals d. The Internet & New Information Technology Infrastructure	7
<u>UNIT 2</u>	<u>Information Technology & TPS</u> a. Types of Operating System b. Types of Processing Techniques c. Office Automation Concept Transaction Processing System	7
<u>UNIT 3</u>	<u>Managing Information System</u> a. Information system security control b. Various Threats and Control to Information Security c. Information Technology Act 2000. d. Cyber Law e. Biometrics	8
<u>UNIT 4</u>	<u>Object Oriented Technology (OOT)</u> a. Introduction b. What is object orientation? c. Object oriented Analysis (OOA) d. System Development Through OOT – Use case Model e. OOSAD Development Life Cycle. f. OOT & MIS.	8
<u>UNIT 5</u>	<u>Enterprise Management System.</u> a. EMS b. ERP system c. Benefits of the ERP d. Benefits of the ERD e. ERD selection f. ERP Implementation g. EMS & MIS	8

<u>UNIT 6</u>	<u>Knowledge Management System</u> 1. Knowledge Management Architecture 2. Knowledge Management System 3. Tools of Knowledge Management 4. Knowledge Management Life Cycle KMS & MIS	8
<u>UNIT 7</u>	<u>Presentation Graphics</u> 8.1 Create slides to include clip art and tables 8.2 Modifying the presentation by adding, removing and deleting individual slides	4

Recommended Books :

Managing Information System – W.S. Jawadekar
Managing Information System – Kenneth C. Laudon & Jane P. Laudon
Information Technology – Williams / Tata McGraw Hills

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B.B.A. Sem – IV

Subject: Production & Operations Management (401)

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<p style="text-align: center;">Introduction</p> <p>Meaning and Functions of Production Management, Role and Responsibility of Production Function in Organization, Types of Production System- Continuous Intermittent, Joblots etc Plant Layout- Objectives, Types, Materials Flow Pattern. Safety Considerations and Environmental Aspects.</p>	10
<u>UNIT 2</u>	<p style="text-align: center;">Production Design</p> <p>Definition, Importance, Factors affecting product Design- Product Policy-Standardization, Simplification. Production Development-Meaning, Importance, Factors Responsible for Development, Techniques of Product Development.</p>	10
<u>UNIT 3</u>	<p style="text-align: center;">Production Planning and Control</p> <p>Meaning, Objectives, Scope, Importance & Procedure of Production Planning, Routing scheduling Master Production Schedule, Production Schedule, Dispatch, Follow up, Production Control-Meaning, objectives, Factors affecting Production Control.</p>	10
<u>UNIT 4</u>	<p style="text-align: center;">Methods Study, Work Study and Time Study</p> <p><u>Methods Study</u>- Concept, Questioning Techniques, Principles of Motion Economy, flow Process Chart, Multiple Activity Chart, SIMO Chart, Travel Chart.</p> <p><u>Work Study</u>- Concepts, Scope and Applications, Work Study and Production Improvement.</p> <p><u>Time Study</u> –Routing Concepts, Stopwatch Study, Allowance, PMTS Systems (Concepts Only) Activity Sampling.</p> <p style="text-align: center;">Productivity</p> <p>Meaning, Importance, Measurement, Techniques, Factors affecting Productivity, Measures to boost Productivity- ISO 9000 to ISO 2000, Quality Control, Quality Circles, Effects of Globalization on Business.</p>	10
<u>UNIT 5</u>	<p>Ergonomics</p> <p>Definition, Importance, Work and Rest Cycles, Bio-mechanical Factors, Effects of Factors such as Light, Ventilation, Noise, Heat on Performance.</p> <p>Importance, Safe Practices in handling Chemicals, Gases, Bulk Materials, Safety with cargo handling equipment, Safety equipments and Devices, Statutes Governing Safety.</p>	6

Recommended Books :

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|---|-------------------------------|
| 1. Plant Layout and Material Handling | James Apple & John Wileysons |
| 2. Work Study | IZO Publication |
| 3. Production & Operations Management | R S Goel |
| 4. A Key to Production Management | Kalyani Publicaion, Ludhiyana |
| 5. Production & Operation Management | S N Chavy, TMH Delhi |
| 6. Modern Production and Operation Management | Elwood S Butta |
| 7. Utpadan Vyavasthapan | Maharashtra Vidyapeeth |

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B.B.A. Sem – IV

Subject: Industrial Relations & Labour Laws (402)

Objectives:

1. To acquaint the student to develop an understanding of the legal framework of industrial & labour laws.
2. To impart the students with the knowledge of laws & how law affects the industry & labour.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>Industrial Relations</u> 1.1 Industrial Relation-Definition, Importance & Scope. 1.2 Trade Union-Growth, Objective, Function & Role in globalize Content. 1.3 Governmental Measures – Ministry for labour, Commissioner of labour, Deputy Commissioner & Labour Offices. 1.4 Labours Management – Role of Personnel & Industrial Relations Manager in Promoting & Establishing peaceful industrial relations.	12
<u>UNIT 2</u>	<u>Industrial Disputes</u> 2.1 Nature of Industrial Dispute 2.2 Causes of Industrial Dispute 2.3 Types of conflict Resolution – Statutory & Non Statutory 2.4 Collective Bargaining – Meaning, Characteristics, Need, Importance, Process, Pre-requisites.	6
<u>UNIT 3</u>	<u>Workers Participation in Management</u> 3.1 Concept & Pre-requisites. 3.2 Forms & Levels of Participation 3.3 Benefit of workers participation in management 3.4 Role of workers participation in Labour welfare & Industrial hygiene Causes of Industrial Dispute 3.5 Types of conflict Resolution – Statutory & Non Statutory	6
<u>UNIT 4</u>	<u>The Industrial Disputes Act,1946</u> 4.1 Definitions, 4.2 Authorities under the Act, Power & Duties of Authorities 4.3 Strike & lockout, Lay-off and retrenchment. 4.4 Grievance Redressal Machinery	8

<u>UNIT 5</u>	<u>The Factories Act, 1948</u> 5.1 Provisions regarding Safety 5.2 Provisions regarding Health 5.3 Provisions regarding Welfare 5.4 Provisions regarding Leave with Wages 5.5 Working hours of adults	5
<u>UNIT 6</u>	<u>The Contract Labour (Regulation & Abolition) Act, 1970</u> All provisions under the Act.	6
<u>UNIT 7</u>	<u>Maharashtra Recognition of Trade Union and Prevention of Unfair Labour practices Act, 1971</u> All provisions under the Act.	5

Recommended Books :

1. Industrial law - P.L.Malir
2. Industrial & labour laws -S.P.Jain
3. Taxmann's Labour Laws
4. Industrial Relations -Arun Monappa
5. Industrial Relations -Mamoria
6. Collective Bargaining -Kochan T.A. & Katz Henry 2nd
 - a. Ed.Homewood Illinois,
 - b. Richard D.Irish 1988.
7. Labour Unionism, Myth & reality-New, Oxford University press 1982.
8. Personnel Management & Industrial Relations-P.C.Shejwalkar,S.B.Malegaonkar.

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B.B.A. Sem – IV

Subject: Business Taxation (403)

Objectives:

1. To understand the basic concepts and definitions under the Income Tax Act,1961.
2. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961.
3. To Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.
4. To Prepare students Competent enough to take up to employment in Tax planner.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>Income Tax Act-1961. (Meaning ,Concepts and Definitions)</u> Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Fringe benefit Tax, Tax deducted at Source, Capital and Revenue Income and expenditure.	8
<u>UNIT 2</u>	<u>Computation of Taxable Income under the different heads of Income.</u> a) Income form Salary Salient features, meaning of salary, Allowances and tax Liability-Perquisites and their Valuation- Deductions from salary.(Theory and Problems) b) Income from House Property- Basis of Chargeability-Annual Value-Self occupied and let out property- Deductions allowed (Theory and Problems) c) Profits and Gains of Definitions, Deductions expressly allowed and Business and professions disallowed (Theory and Problems) d) Capital Gains Chargeability-definitions-Cost of Improvement Short term and long term capital gains-deductions (Theory only) e) Income from other sources Chargeability-deductions-Amounts not deductible. (Theory only)	8
<u>UNIT 3</u>	<u>Computation of Total Taxable Income of an Individual.</u> Gross total Income- deductions u/s-80(80ccc to 80 u) Income Tax calculation- (Rates applicable for respective Assessment year) Education cesses.	8

<u>UNIT 4</u>	<u>Miscellaneous :</u> Tax deducted at source-Return of Income-Advance payment of Tax-methods of payment of tax-Forms of Returns-Refund of Tax.(Theory)	4
<u>UNIT 5</u>	<u>Income Tax Authorities :</u> Organization structure of Income Tax Authorities / Administrative and Judicial Originations) Central Board of Direct Tax (Functions and powers of various Income Tax Authorities)	4

Recommended Books :

1. Indian Income Tax Act. Vinod Singhania
2. Students guide to Income Tax. Dr.Vinod Singhania
3. Income Tal. Ahuja and Gupta, Bharat Prakashan.
4. Income Tax. Manoharam.
5. Indian Income Tax Act.H.C.Malhotra
6. Income Tax Act. R.N.Lakhotia
7. Pratical Approach to Income Tax-Girish Ahuja and Ravi Gupta.

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B.B.A. Sem – IV

Subject: International Business (404)

Objectives:

1. To acquaint the students with emerging issues in international business.
2. To study the impact of international business environment on foreign market operations of a firm.

Sr.No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>International Business Environment.</u> 1.1 Nature. 1.2 Theories of International Trade 1.2.1 Ricardo's Theory 1.2.2 Heckscher-Ohlin Theory	10
<u>UNIT 2</u>	<u>Multinational Enterprises</u> Meaning of International Corporations. Role and importance of Multi-national corporations in international business	5
<u>UNIT 3</u>	<u>Foreign Exchange Market</u> 3.1 Meaning of Exchange Rate 3.2 Determination of Exchange rate – Fixed, Flexible and Managed.	10
<u>UNIT 4</u>	<u>International Financial Management</u> 4.5 Balance of Trade and Balance of Payments 4.6 International Monetary Fund (IMF) – Objectives and functions. 4.7 World Bank – Objectives and Functions.	5
<u>UNIT 5</u>	<u>Regional Economic Grouping</u> 5.1 Evolution, structure and functions of : 5.1.1 North Atlantic Free Trade Agreement (NAFTA) 5.1.2 South Asian Association for Regional Co-operation (SAARC) 5.1.3 European Union (E.U.) 5.1.4 World Trade Organization (WTO)	10
<u>UNIT 6</u>	<u>India's Foreign Trade</u> 6.1 Composition and direction of India's Foreign Trade since 1991. 6.2 Current Foreign Trade Policy of India. (2004-09) 6.3 Role of Special Economic Zones (SEZs) in International Business.	5

Recommended Books :

- 1) International Economics – Miltiades Chacholiades, Mc-Grew Hill Publishing Co, New York. 1990
- 2) International Economics – W. Charles Sawyer and Richard L. Sprinkle, Prentice Hall of India Pvt. Ltd. Delhi. 2003
- 3) International Economics – M. L. Jhingan, Vrinda Publications, Delhi.2006
- 4) International Business – Competing in the Global Market Place – Charles Hill, Arun Kumar Jain, Tata McGraw Hill, New Delhi. 2008

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BBA Sem IV

Subject: Management Information System (405)

Sr. No.	Topic	No. of Lectures
<u>UNIT 1</u>	<u>System Concepts</u> General Model Types of System Subsystems	2
<u>UNIT 2</u>	<u>Information Concepts</u> Definition Quality of Information Value of Information Information Needs of Manager at different Levels	3
<u>UNIT 3</u>	<u>Management Information System</u> Definition Integrated System MIS Vs. Data Processing MIS and Other Academic Disciplines Structure of MIS based on Management Activities and Functions System Concepts of MIS	5
<u>UNIT 4</u>	<u>Planning and Control Process</u> Control on Systems Feedback Control Law of Requisite Variety Management Control through Reporting	5
<u>UNIT 5</u>	<u>Human as Information Processors</u> Newell-Simon Model Limits on human Information Processors Characteristics of Human Information Processing Performance	5
<u>UNIT 6</u>	<u>Information System for Functional Areas</u> Information for Financial Marketing Inventory Control Production and Personal Functions	5
<u>UNIT 7</u>	<u>MIS Design Approaches</u> Prototyping Life-Cycle Approach Project Management Case Studies	5

<u>UNIT 8</u>	<u>Management Support System-Overview</u> Decision Making Phase Concepts of Decision Making Decision Supports System Difference between MIS and DSS	6
<u>UNIT 9</u>	<u>Decision Making Systems and Modelling</u> Modeling Process Information need 3ed for different phases and decision making Sensitivity Analysis Static and Dynamic Models Simulation Operations Research Techniques Heuristic Programming Case Studies	6
<u>UNIT 10</u>	<u>Executive Information and Support Systems Needs</u> Characteristics Software and Hardware Integrated EIS and DSS EIS Implementation	6

Reference Books :

- 1) Management Information System - Gordon Devis, Margareth H. Oison
- 2) Information Systems for Modern Management – Robert Murdick, Joel E. Ross
- 3) Decision Support and Expert Systems – Efraim Turban

University of Pune

(Pattern – 2008)

w.e.f. 2009 – 10

BBA Sem IV

Subject: Industrial Exposure (406)

Objectives:

- 1) To introduce to the students to the general nature and structure of source selected industries and business organisation.
- 2) To enhance the awareness of the students towards study and user of Trade and Industry directories, business websites and published data and information relating to trade, commerce and industry.

Activities:

- 1) The Teachers through class interaction to brief the students about planning for Industrial visits.
- 2) The students to organize individual/group visits (minimum 4) to the business units.
- 3) The students to maintain diary of visits and to write the reports for favor of submission to the Teacher.
- 4) The visits be organised strictly as per prior planning.

Assessment:

The division of marks will be as under:

- | | |
|--|----------|
| a) Scrutiny of reports by the teacher: | 50 Marks |
| b) Viva based on field visits: | 50 Marks |