

University of Pune
(Pattern – 2013)w.e.f. 2014-2015

B.B.A. SEM – III

Subject: Personality Development
(Course Code –301)

Objectives:

1. To make the students aware about the dimensions and importance of effective personality.
2. To understand personality traits and formation and vital contribution in the world of business .
3. To make the students aware about the various dynamics of personality development.

Sr. No.	Topics	Number of lectures
UNIT 1	Introduction: <ul style="list-style-type: none"> • Meaning and Definition of Personality. • Factors affecting Personality Development: Biological, Home Environment and Parents, School Environment and Teachers, Peer Group, Sibling Relationships and Mass Media, Cultural Factors, Spiritual Factors, Public Relations. 	5
UNIT 2	Personality Traits. <ul style="list-style-type: none"> • Meaning and Definition: Personality Traits. • Developing Positive Personality Traits: Attitude:Factors that determine Attitude, Benefits of Positive Attitude and Consequences of negative attitude, steps to build positive attitude. • Personality habits: Meaning and concept of habits. • Developing effective Habits:Behaviour and Character. Being Proactive/Creative and Innovative Beginning with the end in mind Putting first things first with determination, discipline, clarity and concentration. Thinking Big and Winning Through: Action, Active, Facing Challenges, striving for 	10

	<p>success. Apologizing, Appreciating, Accepting feedback. Aiming high, enthusiasm, team building, setting goals, zeal and passion building. (Practical Examples of the above)</p>	
UNIT 3	<p>Pillars of personality development:</p> <ul style="list-style-type: none"> • Introspection: Meaning and importance, Views about Introspection, Self Introspection Skills. • Self Assessment: Meaning, importance, types and self assessment for students. • Self Appraisal: Meaning, importance, tips for self appraisal. • Self Development: Meaning, process of self development, Self Development Techniques, Use of self Development, Individual Development Plan. • Self Introduction: Meaning, tips for effective self introduction, Self Acceptance, Awareness, Self Knowledge, belief, confidence, criticism and self examination. • Defining Success: Real or Imaginative, obstacles to success, factors and qualities that make person successful. • Concept of Failure: Reasons for failure. • Personal SWOT analysis & STAR analysis. <p>(One or two caselets on the above topic)</p>	15
Unit 4	<p>Self Esteem:</p> <ul style="list-style-type: none"> • Self Concept: Meaning, definition and development • Self Esteem: concept, significance of Self esteem, types (positive, negative), characteristics of people of high and low Self esteem, steps for enhancing positive Self esteem. • Sigmund Freud ID, EGO and SUPER EGO Concepts. • Ego Management, What ego mismanagement can do. • Managing Egoistic insults <p>(One or two case lets on the above topic)</p>	8

Unit 5	Personality Formation Structure: <ul style="list-style-type: none"> • Mind mapping. • Competency mapping. • Developing interpersonal and group skills. • Building positive relationships. • Strategies of gaining power and influence. • Enhancing personality through effective communication. • Intentional Communication. • Intentional Listening. • Effective Speech: Writing and delivering and successful negotiation. • Understanding body language, projecting positive body language. • Manners and etiquettes. • Proper dressing for varied occasions. (One or two case lets on the above topic) 	10
Total		48

Recommended Books:

1. Seven Habits Of Highly Effective People – Stephen Covey
2. You Can Win – Shiv Khera
3. Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi
4. Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi
5. Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing)
6. Personality Development and Career management: By R.M.Onkar (S Chand Publications)
7. Social Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing)
8. Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd New Delhi
9. Wehtlel David A and Kin S Kemerron – Developing Managerial Skills – Pearson Education New Delhi.
10. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
11. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi
12. Effective Business Communication – H.Murphy.

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B.B.A. SEM – III

**Subject: Business Ethics
(Course Code –302)**

Objectives:

1. To impart knowledge of Business Ethics to the students.
2. To promote Ethical Practices in the Business.
3. To develop Ethical and Value Based thought process among the future manager's entrepreneurs.

Sr. No	Topics	Number of lectures
Unit 1.	Introduction to Ethics : <ul style="list-style-type: none">• Meaning and Nature of Ethics.• Moral and Ethics.• Importance of Ethics.• Types of Ethics.• Causes of Unethical behavior.	08
Unit 2.	Area of Business Ethics : <ul style="list-style-type: none">• Meaning , Nature and Importance of Business Ethics.• Types of Business Ethics.• Factors influencing business ethics.• Corporate Ethics – ethical behavior & audit of ethical behavior.• Individual ethics, Professional Ethics.• Gandhian Philosophy of ethical behaviour.• Social Audit.	10
Unit 3	Business Ethics in Global Economy : <ul style="list-style-type: none">• Concept of Globalization.• Global Business Network.• Relationship among Business, Business Ethics and Business Development.• Developing Business ethics in Global Economy.• Marketing ethics in foreign trade.• Role of Business Ethics in a developing civilized society.	13

Unit 4	Moral Issues in Business : <ul style="list-style-type: none"> • Concept of Corporate Social Responsibility. • Relationship between C.S.R. and Business Ethics. • Justice & Economic system ethics relating to environment protection. • Business Ethics and Environment Protection. • Business Ethics and Consumer Protection. • Business Ethics and Social Justice. • Arguments for and against Corporate Social Responsibility. 	10
Unit 5.	Functional Ethics: <ul style="list-style-type: none"> • Meaning of Functional Ethics. • Types of Ethics according to Functions of Business, (Marketing, HRM, Purchase, Selling & Distribution). • Patents ,Copy-rights, Intellectual Property Rights, Trade Marks and Business Ethics. • Ethical Challenges for managers in the 21st Century 	07
	Total	48

Recommended Books:

1. Business Ethics - GautamPherwani
2. Business Ethics - RituPamraj
3. Business Ethics - Prof. Agalgatti
4. Business Ethics - Manuel G Velasquez
5. Business Ethics - O.C.Ferrell, John Paul Fraedrich,Lindaferrell

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BBA SEM – III

Subject: Human Resource Management and Organizational Behavior
(Course Code - 303)

Objectives:

1. To introduce to the students the functional department of human resource management and acquaint them with planning, its different functions in an organization.
2. To introduce the human resource processes that are concerned with planning, motivating and developing suitable employees for the benefit of the organization.

Sr. No.	Topics	No. of Lectures
UNIT 1	Introduction to Human Resource Management: <ul style="list-style-type: none">• Definition and concept of human resource / personnel management.• History of Human Resource Management.• Importance of human resource management.• Functions of human resource management.• Organization of HRM-<ul style="list-style-type: none">➤ Personnel department in Line organization.➤ Personnel department in Functional Organization.➤ Personnel department in Line and staff Organization.• Role of personnel manager<ul style="list-style-type: none">➤ Administrative Role➤ Operational Role➤ Strategic Role• Challenges before human resource management.	08
UNIT 2	Human Resources Planning: <ul style="list-style-type: none">• 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- Methods of Recruitment, Traditional Vs Modern Recruiting methods.• Concept of Selection , importance of selection and procedure, Standards for Selection Test.• Distinguish between Recruitment and Selection.• Case study on Human Resource Planning.	09

UNIT 3	Training and Development: <ul style="list-style-type: none"> • Meaning and Definition <ul style="list-style-type: none"> ➤ Needs-Objectives- ➤ Importance of Training- ➤ Training Methods ➤ Evaluation of Training Programme ➤ Methods of Evaluation. • Concept of Management Development <ul style="list-style-type: none"> ➤ Management Development Process and methods. ➤ Evaluation of Management Development Programme. • Distinguish between training and Development. • Case Study on Training Development. 	09
UNIT 4	Performance Appraisal & Wage and Salary Administration: Part A : Performance Appraisal <ul style="list-style-type: none"> ➤ Concept and objectives of performance Appraisal. ➤ Process of Performance Appraisal. ➤ Performance Appraisal Methods. ➤ 360 degree Feedback System. ➤ Factors effecting for a sound Performance Appraisal policy. ➤ Problems with Performance Appraisal. ➤ Challenges in Performance Management. ➤ Case study on Performance Appraisal. Part B : Wage and Salary Administration <ul style="list-style-type: none"> ➤ Methods of Wage Payments. ➤ Employee Remuneration Factors. ➤ Determining the level of remuneration. ➤ Profit sharing-Fringe Benefits and Employee services-Wages & Salary Administration. ➤ Case study on Wage and Salary Administration. 	14
UNIT 5	Introduction to Organizational Behaviour: <ul style="list-style-type: none"> • Meaning- Definition- Scope- Disciplines Contributing to Organizational Behaviour. • Emerging aspects of Organization Behaviour. • Challenges and Opportunities for Organization Behaviour. • Organization Behaviour across cultures. • Models and Approaches of Organizational Behaviour. • Organization Changes and Development. • Nature of Change – Levels of Change, Types of Change, Resistance to Change. • Cases of Organizational Behaviour. 	8
TOTAL		48

Recommended Books:

1. P. C. Pardeshi - Human Resource Management.
2. C. B. Mamoria - Personnel Management
3. K. Ashwathappa - Organisational Behaviour
4. K. Ashwathappa - Human Resource Management.
5. V.S. P. Rao- Human Resource Management. Texts and cases
6. L.M. Prasad- Human Resource Management

University of Pune
(Pattern – 2013)w.e.f. 2014-2015
B.B.A. SEM – III
Subject: Management Accounting
(Course Code - 304)

Objectives:

1. To impart basic knowledge of Management Accounting.
2. To know the implications of various financial ratios in decision making.
3. To study the significance of working capital in business.
4. To understand the concept of budgetary control and its application in business.
5. To develop the calculating ability of various techniques of management accounting.

Sr. No.	Topics	No. of Lectures
UNIT 1	Introduction: <ul style="list-style-type: none"> • Management Accounting – Definition, Objectives, Scope, Functions, Advantages, Limitations, Distinction between, Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting. • Strategic Management Accounting. 	10
UNIT 2	Analysis and Interpretation of Financial Statement: <ul style="list-style-type: none"> • Methods of Analysis, Comparative Statements, Common Size Statement, Trend Percentage or Trend Ratio (Horizontal Analysis), Ratios, Fund Flow Statement • Ratio Analysis: Meaning of Ratio, Necessity and Advantages of Ratio Analysis, Interpretation of Ratios. • Types of Ratio: <ol style="list-style-type: none"> i) Liquidity Ratios ii) Leverage Ratios iii) Activity Ratios iv) Profitability Ratios <p style="text-align: center;"><i>(Problems on following ratios only :-</i> Gross Profit , Net Profit , Operating Expenses , Current Ratio, Quick Ratio, Stock Turnover</p> 	12

	Ratio, Debtors Turnover Ratio, Debt Equity Ratio, Return on Investment Ratio, Interest Coverage Ratio.)	
UNIT 3	Fund Flow Statement and Cash Flow Statement: <ul style="list-style-type: none"> Meaning of Fund Flow Statement, Working Capital, Causes of changes in working Capital, Proforma of Sources and Application of Funds, Proforma of Adjusted Profit and Loss Account , Proforma of Cash Flow Statement. 	8
UNIT 4	Working Capital: <ul style="list-style-type: none"> Meaning, Objective and Importance, Factors determining requirement of Working Capital, Sources of Working Capital, Problems on computation of Working Capital. 	10
UNIT 5	Budget and Budgetary Control <ul style="list-style-type: none"> Meaning , Definition, Nature of Budget and Budgetary Control, Types of Budget - as per time and Function, Objective of Budget and Budgetary Control, Limitations of Budget and Budgetary Control, Steps in Budgetary Control. 	8
	TOTAL	48

(Problem Area: Ratio Analysis, Working Capital and Cash Budget.)

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)

(Course Code - 305)

Objectives:

1. To study the behavior of working of the economy as a whole.
2. To develop an analytical framework to understand the inter-linkages among the crucial macroeconomic variables.
3. To apply economic reasoning to problems of business and public policy.

Sr. No	Topics	Number of lectures
Unit 1	Introduction: <ul style="list-style-type: none"> • Definition and Nature of Macroeconomics. • Scope, Importance and Limitations. 	6
Unit 2	National Income Accounting: <ul style="list-style-type: none"> • National Income Aggregates (GDP, GNP etc. at market price and factor cost). • Approaches to measuring national income. • Nominal and real measures of national income. 	8
Unit 3	Theory of Income and Employment: <ul style="list-style-type: none"> • Say's Law of Markets. • Consumption Function. • Saving Function. • Investment Function. • Aggregate Expenditure Function. • Keynes' Theory of Income and Employment. • Concept of underemployment equilibrium. 	12
Unit 4	Business Cycle, Inflation and Deflation: <ul style="list-style-type: none"> • Nature and characteristics of Business Cycle. • Phases of Business Cycle. • Inflation – Meaning, Types, Causes and control. • Concept of Deflation. 	11
Unit 5	Macro Economic Policies: <ul style="list-style-type: none"> • Creation of Credit • Monetary Policy, Fiscal Policy. • Supply side Economics – An introduction. 	11
Total		48

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) J. Harvey and H. Johnson – Introduction to Macro Economics
- 8) D. N. Dwivedi – Macro Economics – Tata McGraw Hill, New Delhi-2006

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B.B.A. SEM – III BBA

Subject: IT in Management
(Course Code - 306)

Objectives:

1. To understand the role of IT in Management.
2. To understand the basics of operating systems.
3. To know the current happenings.

Chapter No.	Topic Name	No. Of Lectures
Unit 1	Managing Hardware and Software Assets: <ul style="list-style-type: none"> • Computer Hardware and Information Technology Infrastructure. • Categories of Computers and Computer System. • Types of Software's. • Managing Hardware and Software Assets. 	8
Unit 2	Managing Data Resources: <ul style="list-style-type: none"> • Organizing Data in a Traditional File Environment. • The Database Approach to Data Management. • Creating a Database Environment. • Database Trends. 	6
Unit 3	Networking: <ul style="list-style-type: none"> • Concept, Basic elements of a Communication System, Data transmission media, Topologies, LAN, MAN, WAN, Internet. Current Trends in IT management: <ul style="list-style-type: none"> • Use of Social Networks in Business. • Use of ICT enabled application in Business. (design a case study to understand the requirement of IT infrastructure in management of business)	12
Unit 4	The Internet and The New Information Technology Infrastructure : <ul style="list-style-type: none"> • The IT infrastructure for the Digital Firm. • The Internet : The IT infrastructure for the Digital Firm. • The World Wide Web. • Management Issues and Decisions. 	12

Unit 5	Understanding the Business values of System and Managing Change: <ul style="list-style-type: none"> • Understanding the Business Values of Information System. • The Importance of Change Management in Information System Success and Failure. • Managing Implementations. 	10
	Total	48

Books Recommended:-

- 1) Computer Fundamentals by P.K. Sinha & Priti Sinha, 3rd edition, BPB pub.
- 2) Computers Today by S. Basandra Galgotia Pub.
- 3) Microsoft Office 2000 by Vipra Computers, Vipra Printers Pvt. Ltd.
- 4) Advanced Microsoft Office 2000 by Meredith Flynn, Nita Rutkosky, BPB Pub
- 5) using Microsoft office 2007 by Ed Bott, Woody Leonhard, Pearson publication
- 6) using Microsoft office 2010 by, Pearson publication
- 7) Managing Information System – W.S. Jawadekar
- 8) Managing Information System – Kenneth C. Laudon & Jane P. Laudon
- 9) Information Technology – Williams / Tata McGraw H
- 10) Management Information System : Kenneth C. Laudon, Jane P Laudon

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B.B.A. SEM – IV

Subject: Production & Operations Management
(Course Code - 401)

Objectives:

1. To provide goods and services at the right time, at the right place at the right manufacturing cost of the right quality.
2. To understand manufacturing technology and its role in developing business strategy.
3. To identify the role of operation function.
4. To understand the external and internal effects of five operation performance objectives

Sr. No	Topics	Number of Lectures
UNIT 1	Introduction: <ul style="list-style-type: none"> • Meaning, Nature and Scope of Production Management, Historical Development of Production Management, Objectives of Production Management, Functions of Production Management, Qualities of Production Manager, Responsibilities of Production Manager • Plant Location: Importance and Factors responsible for Plant Location Decision • Classification or Types of Production System: Job Shop Production, Batch Intermittent Production, Continuous Production and Cellular Production • Plant Layout: Definition, Objectives and Types, Factors influencing Plant Layout 	10
UNIT 2	Product Design and Product Development: <ul style="list-style-type: none"> • Definition of Product Design, Factors affecting Product Design, Product Policy of an Organisation. • Product Development: Meaning of Product Development, Relationship between research, development and design, Stages of Product Development, Techniques or Tools of Product Development, Factors responsible for Product Development. 	8
UNIT 3	Production Planning and Control: <ul style="list-style-type: none"> • Meaning, Nature, Objectives, Functions, Importance and 	6

	<p>Problems of Production Planning and Control.</p> <ul style="list-style-type: none"> • Production Procedure, Factors determining Production Planning and Control, Techniques or Tools of Production Planning and Control. 	
UNIT 4	<p>Productivity and Ergonomics:</p> <ul style="list-style-type: none"> • Productivity: Concept and Definition of Productivity, Importance of Productivity, Measurement of Productivity and Productivity Measurement Models, Techniques of Productivity Improvement, Factors influencing Productivity. • Ergonomics: Introduction and Definition of Ergonomics, Objectives of Ergonomics, Components of Ergonomics. 	8
Unit 5	<p>Quality Management:</p> <ul style="list-style-type: none"> • Six Sigma: Introduction & Meaning, Benefits, Steps in implementing Six Sigma. • Kaizen: Introduction & Meaning, Principles, Procedure for Implementation, Benefits and Reasons for failure. • Just-In-Time (JIT): Introduction & Meaning, Objectives, Benefits, Methodology in implementation of JIT, Basic Elements of JIT, Enabling JIT to Occur. • Quality Circle (QC): Introduction & Meaning, Objectives, Benefits, Limitations, Organisation for Quality Circles, Causes of Quality Circle Failure. • Total Quality Management (TQM): Introduction & Definition, Major Ingredients in TQM, Principles of TQM, Need & Importance of TQM, Limitations of TQM, Dimensions or Characteristics of TQM, TQM Models, Key Issues for achieving TQM Objectives. • ISO 9000: Introduction & Meaning, ISO Standards for Quality System, Factors for selecting an ISO Model, Clauses in ISO, Essential Steps in implementing an ISO. 	16
	Total	48

Recommended Books:

1. Production and operations management -K.Aswathappa K. ShridharaBhat
2. Production and operations management -L.C.Jhamb
3. Plant Layout and Material Handling - James Apple & John Wileysons
4. Production & Operations Management - R S Goel
5. A Key to Production Management - KalyaniPublicaion, Ludhiyana
6. Production & Operation Management - S N Chavy, TMH Delhi
7. Modern Production and Operation Management - Elwood S Butta
8. Production and operations management - Ajay Garg

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B.B.A.SEM-IV
Subject :Industrial Relations and Labour Law
(Course Code - 402)

Objectives:

1. To impart the students with the knowledge about complexities between labour and management relationships.
2. To make the students aware about mechanisms of Industrial Dispute and friendly interventions to deal with employee-employer problems.
3. To impart the students with the knowledge of laws & how law affects the industry & labour.

Sr. No	Topics	No of Lectures
Unit 1	Introduction to Industrial Relations: <ul style="list-style-type: none">• Meaning, definition, importance, scope of Industrial Relations and factors in Industrial Relations• Approaches towards the study of Industrial Relations (Psychological Approach , Sociological Approach, Socio Ethical Approach, Gandhian Approach, Industrial Relations Approach and HR Approach)• Evolution of Industrial Relations• Trade Unions: concept, functions, TU Movement in India	04
Unit 2	Industrial Disputes, Collective Bargaining & Workers Participation in Management: <ul style="list-style-type: none">• Meaning, definition & Causes of Industrial Disputes• Model Grievance Procedure• Types of Conflict Resolution: Negotiation, Investigation, Mediation, Conciliation, arbitration & Adjudication.	12

	<p>Works Committee, Conciliation Officer, Board of Conciliation, Court of Enquiry, Labour Court, Industrial Tribunal & National Tribunal.</p> <ul style="list-style-type: none"> • Collective Bargaining – Meaning, Characteristics, Importance, Process, Pre-requisites and Types. • Employee Engagement: Concept, Importance & Employee Engagement in India. • Workers Participation in Management(WPM): Meaning, Pre-Requisites, Advantages & Disadvantages, Levels and Types Labor Laws. 	
Unit 3	<p>The Industrial Disputes Act,1946 & The Factories ACT 1948:</p> <p>The Industrial Disputes Act,1946 -</p> <ul style="list-style-type: none"> • Definitions, Authorities under the Act, Power & Duties of Authorities, Strike & lockout, Lay-off ,retrenchment, closure and dismissal, Grievance Redressal Machinery, Penalties <p>The Factories Act, 1948 -</p> <ul style="list-style-type: none"> • Definitions, Authorities, Provisions regarding Safety, Provisions regarding Health, Provisions regarding Welfare, Provisions regarding Leave with Wages, Provisions regarding Working hours of adults, Penalties. 	12
Unit 4	<p>The Payment of Wages Act, 1936 & The Minimum Wages Act ,1948:</p> <p>The Payment of Wages Act, 1936 -</p> <ul style="list-style-type: none"> • Definitions, Provisions, Penalties. <p>The Minimum Wages Act ,1948 -</p> <ul style="list-style-type: none"> • Definitions, Provisions, Penalties. 	10
Unit 5	<p>Trade Union Laws:</p> <ul style="list-style-type: none"> • The Trade Union Act 1926: Definitions, authorities and all provisions. • Maharashtra Recognition of Trade Union and Prevention of 	10

	Unfair Labour practices Act, 1971: Definition, authorities and all provisions under the Act.	
	Total Lectures	48

Recommended Books :

1. Dynamics of IR – Mamoria, Mamoria and Gankar
2. Industrial Relations -Arun Monappa
3. Personnel and HRM- P Subbarao
4. Industrial & Labour Laws -S.P.Jain
5. Industrial Law - P.L. Malik
6. Bare Acts.

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BBA SEM-IV

**Subject: Business Taxation
(Course Code - 403)**

Objectives:

1. To understand the basic concepts and definitions under the Income Tax Act, 1961.
2. To update the students with latest development in the subject of taxation.
3. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act, 1961.
4. To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.
5. To prepare students Competent enough to take up to employment in Tax planner.
6. To develop ability to calculate taxable income of firms, co-operative societies and charitable trust.

Sr.No	Topics	Number of Lectures
Unit 1	Income Tax Act -1961(Meaning,Concepts and Definitions) <ul style="list-style-type: none">• History of Income Tax in India,• Fundamental concepts and definitions under Income Tax Act 1961,• canons of Taxation,• objective of Income Tax,• Taxation structure in India,• Concept and definitions- Income Person,Assessee, Assessment year, Previous year, Residential Status of an Assessee.	12
Unit 2	Computation of Taxable Income under the different heads of Income: a) Income From Salary : Salient features, meaning of salary, allowances and tax Liability- Perquisites and their Valuation- Deduction from salary. (Theory and Problems)	12

	<p>b) Income from House Property : Basis of Chargeability-Annual Value- Self occupied and let out property- Deductions allowed. (Theory and Problems).</p> <p>c) Profits and Gains of Business and Profession : Definitions, Deductions expressly allowed and disallowed (Theory and Problems). Chargeability- Meaning and concept of Short term and long term capital gains-permissible deductions (Theory and problems).</p> <p>d) Income from Other Sources Chargeability- Meaning and concept –Inclusion and deduction.(Theory only).</p>	
Unit 3	<p>Computation of Total Taxable Income of an Individual:</p> <ul style="list-style-type: none"> • Meaning and concept, Gross Total Income - deduction u/s-80 and Tax Liability for respective Assessment year. 	12
Unit 4	<p>Miscellaneous:</p> <ul style="list-style-type: none"> • Tax deducted at source, Return of Income, Advance payment of Tax, methods of payment of Tax, forms of Returns, Refund of Tax. (Theory only) 	06
Unit 5	<p>Assessment of various Entities: (TheoryOnly)</p> <ul style="list-style-type: none"> • Assessment of firms and their partners. • Assessment of co-operative societies. • Assessment of charitable trust. 	06
	Total	48

Notes:

1. Amendments made prior to commencement of Academic Year in the above act should be considered.
2. Theory questions will carry 50% marks.
3. Problems will carry 50 % marks.

Recommended books:

1. Indian Income Tax Act--H.C.Malhotra
2. Practical Approach to Income Tax-- Dr.GirishAhujaandDr. Ravi Gupta.
3. Income Tax Act –R. N. Lakhotia
4. Students guide to Income Tax.--Dr.VinodSinghnia./ Dr. Monica Singhnia.
5. Income Tax.--Dr.GirishAhuja and Dr.RaviGupta , -Bharat Prakashan.
6. Indian Income Tax Act.--Dr.VinodSinghnia.
7. Hand Book of Income Tax Law.-- T. N. Manoharam.
8. Direct Tax—B.B. Lal and N. Vashisht.

University of Pune
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B. B. A. SEM – IV

Subject: International Business
(Course Code - 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.
3. To understand the importance of foreign trade for Indian economy.

Sr. No.	Topics	Number of lectures
Unit 1	Introduction: <ul style="list-style-type: none"> • Nature. • Theories of International Trade • Ricardo's Theory • Heckscher- Ohlin Theory. 	10
Unit 2	Multinational Enterprises: <ul style="list-style-type: none"> • Meaning of International Corporations. • Role and importance of Multi-national Corporations in international business. 	6
Unit 3	International Finance: <ul style="list-style-type: none"> • Meaning of Exchange Rate. • Determination of Exchange rate – Fixed, Flexible and Managed. • Concept of Spot rate, Forward rate and Futures • Balance of Trade and Balance of Payments • International Monetary Fund (IMF) – Objectives and Functions. • World Bank - Objectives and Functions 	14
Unit 4	Regional Economic Grouping: <ul style="list-style-type: none"> • Evolution, structure and functions of WTO • European Union (EU) • North American Free Trade Agreement (NAFTA) • Association of South East Asian Nations (ASEAN) • South Asian Association for Regional Cooperation (SAARC) 	8

Unit 5	India's Foreign Trade: <ul style="list-style-type: none"> • Composition and Direction of India's Foreign Trade since 2000 • Case studies in International Business with reference to Indian Economy on - <ul style="list-style-type: none"> a. International Marketing b. International Finance c. International Human Resource Management 	10
	Total	48

Recommended Books:

1. International Economics – Miltiades Chacholiades, Mc-Graw 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, ArunKumarJain, Tata McGraw Hill, New Delhi. 2008.
5. International Economics -Francis Cherunilam.
6. International Business - K Aswathappa,TataMcGraw Hill

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BBA SEM – IV

Subject: Management Information System
(Course Code - 405)

Objectives:

1. To understand the concepts of Information System
2. To study the concepts of system analysis and design
3. To understand the issues in MIS

Sr. No	Topics	No. of Lectures
Unit 1	Management Information Systems: <ul style="list-style-type: none"> • Need, Purpose and Objectives, Contemporary Approaches to Management Information Systems (MIS), Information as a strategic Resource, Use of information for competitive Advantage, Management Information Systems as an instrument for the organizational change . 	10
Unit 2	Information, Management and Decision Making: <ul style="list-style-type: none"> • Models of Decision Making, Classical, Administrative and Herbert Simon's Models Attributes of information and its relevance to Decision Making, Types of information. 	10
Unit 3	Systems Analysis and Design: <ul style="list-style-type: none"> • Systems Development Life Cycle, Alternative System Building Approaches, Prototyping model Spiral model, Rapid Development Tools, CASE Tools. 	10
Unit 4	Decision Support Systems: <ul style="list-style-type: none"> • Group Decision Support Systems, Executive Information Systems, Executive Support Systems, Expert Systems and Knowledge Based Expert Systems, Artificial Intelligence. 	09
Unit 5	Management Issues in MIS: <ul style="list-style-type: none"> • Information Security and Control, Quality Assurance, Ethical and Social Dimensions, Intellectual Property Rights as related to IT Services /IT Products Managing Global Information Systems. 	09
	Total	48

Reference Books:-

1. Management Information Systems, Laudon and Laudon, 7th Edition, Pearson Education Asia.
2. Management Information Systems, Jawadekar, Tata McGraw Hill.
3. Management Information Systems, Davis and Olson, Tata McGraw Hill.
4. Analysis and Design of Information Systems, Rajaraman, Prentice Hall.
5. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia.
6. Management Information Systems, Schulthesis, Tata McGraw Hill.
7. Management Information Systems - Sadagopan, Prentice Hall.
8. Management Information Systems - JayantOke.

University of Pune

(Pattern – 2013)w.e.f. 2014-2015

BBA SEM - IV

**Subject: Business Exposure
(Course Code - 406)**

Objectives:

1. To develop the understanding of the student with a realistic and practical perception of the industry its layout, procedures, processes, organization structure
2. The objective of the Industrial Visit is to help students gain firsthand information regarding the functioning of the Industry which presents the students with opportunities to plan, organize and engage in active learning experiences both inside and outside the classroom

Guidelines for subject teachers for preparing students for the visit:

The preparation should be such so as to guide students towards recognizing the important elements in an industrial visit and provide support materials necessary to increase the effectiveness of this experience

1. Draw up a questionnaire so that a student may ask during the actual visit:

Questionnaire for the process:

- Devising the questionnaire:
- Class brainstorming
- Dividing the class into groups
- Assign a section of the process to each group
- Each group draws up a set of questions
- Compile final questionnaire
- Issue final questionnaire

Content of the questionnaire:

- Considerations of the location of the industry
- Explore the processes running in organization
- Investigate policies and Procedures
- Explore the compliance of policies and Procedures
- Analyze the economics of the process
- Investigate the health and safety considerations
- Investigate the skills and expertise of the workforce

- Investigate the career opportunities
- Investigate the environmental considerations
- Examine the quality control in the process

2. Assign roles to particular students

3. Appropriate clothing for the day

The Outcome of the visit should enable the students to:

1. Understand the industry process
2. Experience actual chemistry and human interactions at the industry
3. Become aware of the roles of different people the organization
4. Become aware of career opportunities
5. Recognize the need for health and safety in the workplace
6. Focus students on specific aspects of their studies

Ancillary investigations by students

1. Health and safety aspects
2. Environmental aspects
3. Waste management aspects
4. Career identification and planning

Post-visit activities by students

1. Write a full report on visit
2. Prepare presentations on ancillary investigations
3. Thank to the company in writing

Report by students

1. Aims and objectives
2. Report on the industrial process
3. Conclusion and recommendations

Evaluation by the teacher

1. What have the students got out of the visit?
2. Deficiencies of the visit
3. How could the visit be improved in next time?

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.

Each student shall visit four industries

Second Year Bachelor of Business Administration (S.Y.B.B.A.)

Theory and Practical Subjects for Semester III, IV

Theory Subject for Semester -III :

1. 301 - Personality Development
2. 302 - Business Ethics
3. 303 - Human Resource Management and Organization Behaviour
4. 305 - Business Economics
5. 306 - IT in Management

Theory Subject for Semester – IV :

1. 401 - Production and Operations Management
2. 402 - Industrial Relations and Labor Law
3. 404 - International business
4. 405 - Management Information System

Practical Subject for Semester – III :

1. 304 - Management Accounting

Practical Subject for Semester – IV :

1. 403 - Business Taxation

Second Year Bachelor of Business Administration (S.Y.B.B.A.)

Pattern of Question Paper of Theory Papers w.e.f.2014-2015

Time : 3 Hours

Total Marks 80

Instructions :

1. All questions are compulsory.
2. Figures to the right indicate full marks.

Q.1) Theory Question(15 marks)

OR

Theory Question

Q.2) Theory Question (15 marks)

OR

Theory Question

Q.3) Theory Question (15 marks)

OR

Theory Question

Q.4) Theory Question (15 marks)

OR

Theory Question

Q.5) Write Short Note (any 4 out of 6) (20 marks)

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Second Year Bachelor of Business Administration (S.Y.B.B.A.)

Pattern of Question Paper of Practical Paper w.e.f.2014-2015

Subject : Management Accounting (304)

Time : 3 Hours

Total Marks 80

Instructions :

1. All questions are compulsory.
2. Figures to the right indicate full marks.

Q.1) Theory Question (16 marks)

OR

Theory Question

Q.2) Practical Problem(16 marks)

OR

Theory Question

Q.3) Practical Problem (16 marks)

OR

Theory Question

Q.4) Practical Problem (Compulsory) (16 marks)

Q.5) Write Short Note (any 4 out of 6) (16 marks)

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Second Year Bachelor of Business Administration (S.Y.B.B.A.)

Pattern of Question Paper of Practical Paper w.e.f.2014-2015

Subject : Business Taxation (403)

Time : 3 Hours

Total Marks 80

Instructions :

1. All questions are compulsory.
2. Figures to the right indicate full marks.

Total Marks 80

Q.1) Theory Question (16 marks)

OR

Theory Question

Q.2) Theory Question (16 marks)

OR

Theory Question

Q.3) A) Short Notes (any 2 out of 4) (08 marks)

B) Practical Problem (08 marks)

Q.4) Practical Problem (12 marks)

OR

Practical Problem

Q.5) Practical Problem (Compulsory) (20 marks)

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