# (Pattern – 2013) w.e.f. 2014-15 REVISED COURSE STRUCTURE FOR BACHELOR OF BUSINESS MANAGEMENT (B.B.M.) (INTERNATIONAL BUSINESS) (Old Name B.F.T.)

# 1. Title

The degree shall be titled as Bachelor of Business Management (B.B.M.) (International Business) under the Faculty of Commerce Part I w.e.f. the academic year 2013-2014, B.B.M. Part II w.e.f. 2014-2015 and B.B.M. Part III w.e.f. 2015-2016.

### 2. Objectives:

With the industrial Liberalization and Globalization scenario and emphasis on global markets, there is a great scope for job opportunities as well as Entrepreneurship in International Business in the products and services sectors. Great scope also exists in International Logistics, Supply- Chain management, Transportation and Distribution.

The three year Bachelor of Business Management (B.B.M.) programme is a professional degree course aimed at educating the 10+2 passed students in the various theoretical and practical aspects of international business.

### 3. Duration:

The Course shall be a full time course and the duration of the course shall be of three years divided into six Semesters.

### 4. Eligibility:

- i. A candidate for being eligible for admission to the Degree course in Bachelor of Business Management shall have passed 12 the Std. Examination (H.S.C. 10+2) from any stream with English as passing subject and has secured 45% marks at 12th std.
- ii. Three Years Diploma Course after S.S.C. i.e. 10th Standard of Board of Technical Education conducted by Government of Maharashtra or its equivalent.
- iii. Two Years Diploma in Pharmacy after H.S.C., of Board of Technical Education conducted by Government of Maharashtra or its equivalent.

iv. MCVC

v. Every eligible candidate has to pass a Common Entrance Test to be conducted by the respective Institute / College.

### 5. Medium of Instruction:

Medium of instruction shall be in English only.

### 6. Scheme of Examination:

The B.B.M. Examination will be of 3600 marks divided into 3 parts as per details given below:

- i. BBM Part I (Semester I, II) Aggregate marks 1200
- ii. BBM Part II (Semester III, IV) Aggregate marks 1200
- iii. BBM Part III (Semester V, VI) Aggregate marks 1200

There will be written Examination of 80 marks, 3hrs duration for every course at the end of each semester. The class work will carry 20 marks in each course. For courses in Industrial Exposure (Semester III, IV) there will be viva voce examination of 20 marks and for Written Report and Industrial visits 80 Marks. For course on Project work (Semester VI) there will be oral presentation test consisting of 20 marks and Written Report of 80 marks.

### 7. RULES OF A.T.K.T.

- i. A student shall be allowed to keep term for the Second Year, if he/she has a backlog of not more than four theory heads of total number of subjects of the First Year examination, which consist of First & Second Semester.
- ii. A student shall be allowed to keep term for the Third Year, if he/she has no backlog of First year & if he/she has a backlog of not more than four theory heads of total number of subjects of the Second year examination, which consist of Third & Fourth Semester.

### 8. Standard of Passing and Award of Class:

In order of pass examination a candidate has to obtain 40% marks out of 100 (Semester-end exam 80 + class work marks 20 taken together) in each course. The award of class: The class shall be awarded to the student on the basis of aggregate marks obtained by him in all three years (Part I, II & III). The award of Class is as follows:

- i. Aggregate 70% and above. -: First class with Distinction.
- ii. Aggregate 60% and above but less than 70% -: First class.
- iii. Aggregate 55% and more but less than 60% -: Higher Second class.
- iv. Aggregate 50% and more but less than 55% -: Second class.
- v. Aggregate 40% and more but less than 50% -: Pass class.
- vi. Below 40% -: Fail.
- **9.** The expenditure on Industrial exposure shall be borne by the student concerned.
- **10.** The Semester wise Structure of the Programme shall be as follows:

# SYBBM(IB) w.e.f.2014 Revised Course Structure Bachelor of Business Management (International Business)

Subject Code	Subject Name – Semester III	Subject Code	Subject Name – Semester IV
301	International Business Environment.	401	Foreign Exchange Operations
302	Production & Operations Management.	402	International Business in Service Sector
303	International Economics	403	International Agricultural Business
304	International Marketing	404	Business Taxation
305	Foreign Language - Paper I (Asian - Chinese, Japanese) (European - German, French and Spanish)	405	Foreign Language - Paper II. (Asian - Chinese, Japanese) (European - German, French and Spanish)
306	Management Accounting	406	Business Exposure

### University of Pune (Pattern – 2013) w.e.f. 2014-15 B.B.M.(IB) Sem. – III

**Subject: International Business Environment (301)** 

### Objective:

- 1. To make the students aware about globalization and environmental consequences.
- 2. To create awareness about dimensions of eco-friendly environment.
- 3. To gain knowledge about global warming and environmental ethics.

Sr. No	Topic	No. of
UNIT 1	Clabalization & Environment congaguences	Lectures 12
UNIII	Globalization & Environment consequences	12
	Trade of toxic chemicals, WTO's role in environmental	
	pollution, Trade of ecological resources at world level, SEZ (Special	
	Economic Zone) & pollution problems	
UNIT 2	Dimensions of Eco-friendly	10
011112	Emerging business policies, Eco attitudes & Eco behavior, Ecological concerned consumers & Green products.	10
UNIT 3	Business & Global Warming	12
	Carbon credit technology for mitigation of greenhouse gases,	
	corporate role in reducing greenhouse gases.	
UNIT 4	Business & Environmental Ethics	10
UNII 4	Concept, principle & it's role, case studies of green industries, role of the international NGO's in environmental awareness.	10
UNIT 5	CASE STUDIES Minimum Five Cases	4

- 1. Environmental Economics, Indian Edition, Janet M. Thomas & Scott J. Callan, Cengage Learning India Ltd.
- 2. Environmental Law & Policy in India, Cases Materials & Statutes, Shyam Divan & Armin Rosencranz, Oxford India
- 3. Cases in Environment of Business, International Perspectives, David W. Conlin, Sage Publications
- 4. GDAE Teaching Module, Trade and the Environment, by Jonathan Harris.(http://ase.tufts.edu/gdae).

# University of Pune (Pattern – 2013) w.e.f. 2014-15 Syllabus for B.B.M.(IB) Sem. – III

# **Subject: Production & Operations Management (302)**

# Objective.

1. To impart knowledge regarding the process of production.

Sr. No.	TOPICS	No. of
		lectures
Unit 1	Introduction Meaning and Functions of Production Management, Role and Responsibility of Production Function in Organization, Types of Production System – Continuous and Intermittent, Plant layout - Objectives, Types, Materials Flow Pattern, Safety Considerations and Environmental Aspects.	9
Unit 2	Production Design	
	Definition, Importance, Factors affecting product Design-Product Policy-Standardization, Simplification, Production Development-Meaning, Importance, Factors Responsible for Development, Stages in developing a new product, Techniques of Product Development Introduction to Value analysis and Value Engineering	9
Unit 3	Production Planning and Control 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. Make or Buy decision Concept of Outsourcing	9
Unit 4	Maintenance Meaning – Types of maintenance – Planning and scheduling of maintenance, Total Productive Maintenance	4
Unit 5	Method study, Work study and Time study Methods Study- Concept, Questioning Techniques, Principles of Motion Economy, flow Process Chart, Multiple Activity Chart, SIMO Chart, Travel Chart.	9
	Work Study - Concepts, Scope and Applications, Work Study and Production Improvement	

	Time Study – Routing Concepts, Stopwatch Study, Allowance, PMTS Systems (Concepts Only) Activity Sampling, Standard Time Productivity- Meaning, Importance, Measurement, Techniques, Factors affecting Productivity, Measures to boost Productivity- ISO 9000 to ISO 20000, Quality Control, Quality Circles, Kaizen Effects of Globalization on Business	
Unit 6	Ergonomics	8
	Definition, Importance, Work and Rest Cycles, Bio-mechanical	
	Factors, Effects of Factors such as Light, Ventilation, Noise, Heat on	
	Performance, Importance, Safe Practices in handling Chemicals,	
	Gases, Bulk Materials, Safety with cargo handling equipment, Safety	
	equipments and Devices, Statutes Governing Safety	

- 1. Plant Layout and Material Handling James Apple & John Wileysons
- 2. Work Study IZO Publication
- 3. Production & Operations Management K.Ashwathappa & Shridhar Bhat 4. Production & Operations Management Ajay K Garg
- 5. Production & Operation Management S N Chary, TMH Delhi
- 6. Modern Production and Operation Management Elwood S Butta
- 7. Production & Operation Management J.P.Saxena

# **University of Pune**

### (Pattern – 2013) w.e.f. 2014-15 B.B.M.(IB) Sem. – III

# **Subject: INTERNATIONAL ECONOMICS (303)**

### **Objectives:**

- 1. To provide a comprehensive understanding of the concepts of international economics.
- 2. To develop theoretical tools to understand current international issues and their impacts on business

Sr. No	Торіс	No. of Lectures
UNIT 1	INTRODUCTION	6
	1.1. Meaning, Nature and Scope of International Economics	
	1.2. Inter-regional and International Trade	
UNIT 2	THEORIES OF INTERNATIONAL TRADE	8
	2.1 Adam Smith – Absolute Cost Advantage	
	2.2 Ricardo – Comparative Cost Theory	
	2.3 Huckster – Ohlin Theorem	
UNIT 3	GAINS FROM INTERNATIONAL TRADE	6
	3.1 Gains from Trade – Static and Dynamic	
	3.2 Trade as an engine of Economic Growth	
UNIT 4	TERMS OF TRADE	8
	4.1 Concept of Terms of Trade – Barter Terms of trade & Income	
	Terms of Trade.	
	4.2 Factors influencing Terms of Trade	
UNIT 5	TRADE POLICY	12
	5.1 Free Trade Policy – Meaning, arguments for and against.	
	5.2 Protection Policy – Meaning, Arguments for and against.	
	5.3 Tariff Barriers	
UNIT 6	INTERNATIONAL ECONOMIC ORGANIZATIONS	8
	6.1 World Trade Organization (WTO) – Evolution and Functions	
	6.2 International Monetary Fund – Objectives and Functions.	
	6.3 World Bank – Objectives and Functions	

- 1. International Economics Francis Cherunilam, Tata McGraw Hill.1999
- 2. International Economics Salvatore D.L. Prentice Hall. 7th Edn. 2001
- 3. International Economics Sodersten Bo, Macmillan Press Ltd. 1981
- 4. International Economics Dr. D. M. Mithani 2000

# University of Pune (Pattern – 2013) w.e.f. 2014-15 B.B.M.(IB) Sem. – III

Subject: International Marketing (304)

# Objectives:

1. To familiarize the student to understand the international environment and policies

2. To enable the students to acquire necessary skills to deal in international market

Sr. No	Topic	No. of Lectures
UNIT 1	Introduction Concept of International Marketing and its scope, Objectives of International Marketing, Challenges and Opportunities in International Marketing, Underlying forces of International Marketing Channels, Reason of entry in International Marketing	10
UNIT 2	International Policy Recent Import Export Policies and Procedures, Facilities and Incentives relating to Export Business	6
UNIT 3	Procedural Aspect Export Documentation, Preparing Export Document Shipping and Customer Clearance of goods. Processing/Manufacturing goods for Export and their inspection by Government Authorities Compulsory Quality Control and Pre-shipment Inspections, Excise Clearance, Insuring goods against marine risk, Marine Insurance	12
UNIT 4	International Marketing Strategy Rules for successful exporting. International Market Segment Preliminaries for starting Export Business. Registration of Exporters. Sending/Exporting Samples. Appointing Overseas Agents obtaining a License (Export License)	6
UNIT 5	Pricing and Finance Strategy International Pricing Decisions and factors influencing these decisions. Uniform pricing Vs. Market by market pricing. Arranging Finance for Exports: Financial and fiscal incentives provided by the Government and Foreign exchange facilities by the R.B.I. and EXIM Bank. Institutional support from Government, Semi Government and Autonomous Organizations for Exporters Obtaining export credit Insurance. Labeling, Packaging, Packing and Marketing Goods for Orientation to GATT	14

- 1. International Trade and Export Management B.M. Wahi and A.B. Kalkundribar.
- 2. International Marketing Management Varshney and Bhattacharya
- 3. International Marketing Export Marketing S.Shiva Ramu
- 4. International Marketing S.S. Rathor, J.S. Rathor
- 5. Global Marketing Strategy Douglas & Craig
- 6. Export Marketing Michael Vaz
- 7. Export Marketing Francis Cherunilam

### University of Pune (Pattern – 2013) w.e.f. 2014-15 BBM(IB) Sem. – III Foreign Language Paper I. Subject Name -: French. Course Code -: 305.

### **Objective -:**

- 1. Students should get acquainted with the basic sentence patterns of French language so that they can communicate in French if required.
- 2. The students should be able to read, write, understand and speak French with limited vocabulary.

Topic	Grammar	No. of Lectures
UNIT 1 Self-introduction. – profession, nationality Greetings. Adress	Subject pronouns Definite and indefinite articles Être, avoir, some – er ending Verbs Plural of some nouns Some adjectives	10
UNIT 2 To understand personal information given by others and to ask and give personal information Family 0- 30 numbers	S'appeler Possessive adjectives Some interrogatives	09
UNIT 3 To reserve a hotel room 31-60 numbers Dates, telephone numbers	Present tense of some –ir and Some –re ending verbs	10
UNIT 4 Travelling- make a program and to tell it Understand and read the time schedules	Interrogation Some interrogatives Some irregular verbs	09
UNIT 5 To buy a train ticket To understand train schedules Understand and give directions 61- 1000	Some adjectives Contracted and partitive articles Negation Some more –ir ending verbs	10

Book recommended: Le Français à grande vitesse.

Publisher: Hachette. F.L.E.

Authors: S. Truscott, M. Mitchell, B. Tauzin

### University of Pune (Pattern – 2013) w.e.f. 2014-15 BBM(IB) Sem. – III Foreign Language Paper I. Subject Name -: German.

Course Code -: 305.

### **Objective -:**

- 1. Students should get acquainted with the basic sentence patterns of German language so that they can communicate in German if required.
- 2. The students should be able to read, write, understand and speak German with limited vocabulary.

Topics	Grammar	Number of
		Lectures
1.International words	Alphabets, formulate questions, conjugation of	09
in German, Greetings	verbs in present tense, personal pronouns, the	
Conversation in a Café	verb 'to be'	
2. Communication in a	Nouns: singular and plural forms, negation,	07
language course	definite and indefinite articles	
3		
<b>3.</b> Cities, countries and	Past tense of the verb 'to be', questions starting	07
languages	with an interrogative pronoun, and a verb	
<b>4.</b> People and houses	Accusative case, Possessive articles in the	07
	nominative case, , adjectives in a sentence	
<b>5</b> A	Time and in a most in a male to the disconnection of the second of the s	07
<b>5.</b> Appointments	Time, asking questions related to time,	07
	prepositions, verbs with a separable prefix	
<b>6.</b> Orientation	Prepositions + Dative	07
Revision		04

Total 48

Ref Book: Studio D, Part: A1 (first part of the series of Studio D)

# University of Pune (Pattern – 2013) w.e.f. 2014-15 B.B.M.(IB) Sem. – III

**Subject: Management Accounting (306)** 

Objectives:

To impart basic knowledge of Management Accounting.

Sr. No.	Торіс	No. of Lectures
UNIT 1	Introduction	
	Major types of Accounting	
	1) Financial Accounting	
	2) Cost Accounting	
	3) Management Accounting	
	Management Accounting	
	Need, Essentials of Management Accounting, Importance, Objectives, Scope,	10
	Functions, Principal systems and Techniques, Advantages, Limitations,	
	Distinction between Financial	
	Accounting and Management Accounting, Distinction between	
	Cost Accounting and Management Accounting.	
UNIT 2	Analysis and Interpretation of Financial Statement	
	Methods of Analysis	
	Comparative Statements ,Common Size Statements Trend Percentage	
	or Trend Ratios(Horizontal Analysis)	
	Ratio Analisys	
	Meaning of Ratio,	4
	Necessity and Advantages of Ratio.	
UNIT 3	Analysis & Interpretation of Ratios.	
011110	Types of Ratio	
	i) According to the nature of items	
	a. Balance Sheet Ratios	
	b. Revenue Statements or Profit and Loss Account Ratios	
	c. Inter Statement or Composite Ratios ii)	12
	ii) Functional Classification.	
	a. Liquidity Ratios	
	b. Leverage Ratios	
	c. Activity Ratios	
	d. Profitability Ratios Problems	
UNIT 4	Fund Flow Statement and Cash Flow Statement	
O1111 7	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	

	Proforma of Fund Flow Statement	4
UNIT 5	Marginal Costing	
	Meaning and Definition of Marginal cost and Marginal Costing, Contribution,	
	Profit Volume Ratio, Advantages of Marginal Costing, Limitation, Problems	12
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	6
	ii. Long Term	
	According to Flexibility	
	i.Flexible	
	ii.Fixed	
	(Problems)	

- 1. M. Y. Khan, K. P. Jain:: Management Accounting
- 2. I.M. Pandey::Management Accounting (Vikas)
- 3. Dr. Jawaharlal:: Management Accounting
- 4. Man Mohan Goyal: Management Accounting
- 5. S. N. Maheshwari:: Principles of Management Accounting
- 6. R. K. Sharma and Shashi K. Gupta: Management Accounting
- 7. Horngren: Introduction to Management Accounting (Pearson)

# University of Pune (Pattern – 2013) w.e.f. 2014-15

# B.B.M.(IB) Sem. – IV

# **Subject: FOREIGN EXCHANGE OPERATIONS (401)**

### Objectives:

- 1. To provide a comprehensive understanding of the concepts of foreign exchange rates.
- 2. To provide practical procedural aspects of banks and other institutions connected with foreign exchange.

Sr. No	Topic	No. of Lectures
UNIT 1	Balance of Payments 1.1 Concept and components of Balance of Trade and Balance of Payments 1.2 Equilibrium and Disequilibrium in the Balance of Payments.	10
UNIT 2	Foreign Exchange Rate Meaning of exchange rates. Fixed, Flexible and Managed Exchange Rates. Convertibility of Rupee on Current Account and Capital Account.	6
UNIT 3	Determination of Exchange Rates 3.1 Foreign Exchange Market 3.2 Purchasing Power Parity Theory 3.3 Spot and Forward transactions 3.3 a] Cross Rates. Exchange Arithmetic on Spot, forward and cross Rates. 3.3 b] Arbitrage and speculation.	12
UNIT 4	Foreign Exchange Control 4.1 Meaning and objectives of Exchange Control. 4.2 Methods of exchange Control 4.3 FEMA – Introduction and Features 4.4 FEMA Provisions related to Export and import board features.	8
UNIT 5	Foreign Trade Contracts and Documents Inco Terms Letters of Credit – Meaning and types Documents used in Foreign Trade (At least 2 case studies on deficient documentation risks)	12

- 1. Foreign Exchange Practice, Concepts and Control C. Jeevanandam Sultan Chand and Sons.
- 2. International Financial Management P. G. Apte, 1998
  3. International Financial Management V. K. Bhalla 2004
- 4. Financial Management & Policy: Text & Cases, New Delhi, Anmol Publications Pvt.Ltd. 2004
- 5.Intenational Trate Centre Web Pages(UNCTAD)

# University of Pune (Pattern – 2013) w.e.f. 2014-15

### B.B.M.(IB) Sem. – IV International Business in Services Sector (402)

### Objectives:

- 1. The main objective of the course is to highlight the distinctive features, operations of the services in the context of international business.
- 2. To give and understanding as to analyze the opportunities involved in trade in services at the international level.

Sr. No	Topic	No. of Lectures
UNIT 1	Growth of services sector: Factors responsible for Market and Marketability of services as distinct from goods – classification of services – Reasons for growth of services as fastest growing, sector of world trade- Global transferability of services Strategies to enter global market (Services)	10
UNIT 2	The role of services in the Indian Economy – Employment, Innovative entrepreneurship, FDI in services sector, Management problems in Services sector: Operations and Processes, Quality( GAP analysis), People, Physical evidence, Pricing.	04
UNIT 3	Introduction of important Services with export potentials: Tourism, Telecommunication, Entertainment, health care, Information Technology, Biotechnology, Retailing.	12
UNIT 4	World Trade in Services – Liberalization and Globalization of services services under W.T.O. agreements description of services covered, Issues related to WTO agreements – Trade barriers in services – International rules for banking, Securities and insurance	10
UNIT 5	Problems in International Trade in Services: Data Collection — Launching of services in the international market, Product Support Services.	12

- 1. VasantiVenugopal, Raghu V.N., Services Marketing Himalaya Publishing House
- 2. S. Shajahan, International Business, Macmillan.
- 3. V.Jauhari, Kirti Dutta Services, Oxford University Press
- 4. Datta, Sundaram, Indian Economy S. Chand and Co, Delhi

# **University of Pune**

### (Pattern – 2013) w.e.f. 2014-15 B.B.M.(IB) Sem. – IV

### **Subject: INTERNATIONAL AGRICULTURAL BUSINESS (403)**

### **Objectives:**

- 1. To make the students aware of the national and international agricultural scenario.
- 2. To develop an awareness among students about exim policy and agri marketing.

Sr. No	Topic	No. of Lectures
		Lectures
UNIT 1	International Agri Business  Meaning, Scope, Importance. Impact of international agri business on Indian Economy Comparative study of Indian Agro products with other countries Agro products. Strategic Advantage to Indian agro products (Environmental advantage & Governmental advantage)	12
UNIT 2	Agro Based Industries Scope in India Food processing Industries - Meaning, Future prospects of processed food industry Dairy Industry - Characteristics, product range, future growth Sugar Industry Constraints in export of processed food Study of international License for food industry	12
UNIT 3	EXIM Policy 2006-07  Special efforts to promote Agro based commodities Role of state Trading Corporation in importing cereals,oils,etc Quota Restriction on Agro Products Aims of Exim Policy (2001-02) in raising India's share (in context of agro products) in world trade.	12
UNIT 4	Agri Marketing Concept, Scope Difference between agri product marketing & manufactured product Mktg. Factors affecting demand of agro products Importance of Agri mktg.	12

- 1. Agri business mgt. by Smita Diwase Everest Publishing 2. Agri business mgt. by Urkude/Rajesh.L Milona
- 3. Agri business mgt. in India Subhash Bhave
- 4. Agricultural Mktg. in India Acharaya & Agarwal Oxford & IBH publishing company

# University of Pune (Pattern – 2013) w.e.f. 2014-15 B.B.M.(IB) Sem. – IV Subject:

Business Taxation (404)

### Objectives:

- 1. To understand the basic concepts and definitions under the Income Tax Act,1961 & basic clarifications regarding Indirect Taxation
- 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 make students Competent enough to take up to employment as Tax planner.

Sr. No	Topic	No. of Lectures
UNIT 1	Income Tax Act-1961. (Meaning ,Concepts and Definitions) Income, Person, Assesses, 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.	10
UNIT 2	<ul> <li>a. Income from Salary- Salient features, Meaning of salary, Allowances and tax liability-Perquisites and their Valuation- Deductions from salary. (Theory and Problems)</li> <li>b. Income from House Property - Basis of Chargeability-Annual Value-Self occupied and let out property- Deductions allowed (Theory and Problems)</li> <li>c. Profits and Gains of Business &amp; Profession -Definitions, Concepts, Practical Aspects - Deductions expressly allowed and disallowed (Theory only)</li> <li>d. Capital Gains - Chargeability-Definitions-Practical aspects - Cost of Improvement - Indexation - Short term and long term capital gains-Deductions (Theory only)</li> <li>e. Income from other sources - Chargeability-Deductions-Amounts not deductable - Taxation (Theory only)</li> </ul>	10
UNIT 3	Computation of Total Taxable Income of an Individual. Gross total Income- deductions u/s-80(80ccc to 80 u) Income Tax calculation- (Rates applicable for respective Assessment year) Education cesses, Refund of tax & practical aspects of refund.	12
UNIT 4	Miscellaneous: Return of Income-Advance payment of Tax – Methods of payment of tax- Forms of Returns - Organization structure of Income Tax Authorities/Administrative and Judicial Originations) Central Board of Direct Tax (Functions and powers of various Income Tax Authorities)	12
UNIT 5	Introduction to Indirect Taxation: Concepts in Central Excise – Central Sales Tax – Service Tax (Theory only)	04

- 1. Direct Taxes: Law & Practice, Dr. V. K. Singhania
- 2. Direct Taxes: T Manoharan
- 3. Direct Taxes : Girish Ahuja & Ravi Gupta
- 4. Direct Taxes: Lal & Vashisth
- 5. Practical Approach to Income Tax : Girish Ahuja & Ravi Gupta 6. Indirect Taxes : V.S. Datey, Govindan, Yogendra Bangar

# University of Pune (Pattern – 2013) w.e.f. 2014-15 Syllabus for B.B.M. (IB) Sem. – IV

### Foreign Language Paper II Course Title -: French. Course Code -: (405)

Language Objectives	Grammar	Number of Lectures
UNIT 1 Checking in a hotel Ask information about the hotel Housing in France	Contracted and partitive articles continued To tell the time Demonstrative adjectives. Some qualificative adjectives – singular and plural	07
UNIT 2] Reserving a table at a hotel Ordering at a restaurant Likes and dislikes	Partitive articles continued Past tense with 'avoir' Recognising direct object	07
UNIT 3] Order travellers cheques Exchange rate, banking Opening a bank account	Verbs followed by infinitive Futur proche	07
UNIT 4] Shopping, Asking for directions To talk in the future	Imperative Some irregular verbs Future tense	07
UNIT 5] Asking information at gasstation Services of gas-station Understand road signs Customs	Past tense with 'être'	07
UNIT 6] Concept of Francophony	Revision	07

Book Recommended: Le Français à grande vitesse.

Publisher: Hachette. F.L.E.

Authors: S. Truscott, M. Mitchell, B. Tauzin

# University of Pune (Pattern – 2013) w.e.f. 2014-15 Syllabus for B.B.M. (IB) Sem. – IV

Foreign Language Paper II Course Title -: German. Course Code -: (405)

### **Objective -:**

- 1. Students should get acquainted with the basic sentence patterns of German language so that they could communicate in German if required.
- 2. The students should be able at the end of course to read, write, understand and speak German with limited vocabulary.

Topics	Grammar	Number of
		Lectures
1. Professions and	Modal verbs (müssen, können), possessive	06
daily routine	articles in accusative case	
2. Berlin (Tourism)	Prepositions + Accusative and dative	06
,		
3. Vacation in Germany	Perfect tense	06
3. Culinary details	Comparative degree as given in the textbook	06
4. Weather and clothes	Adjectives in accusative, demonstrative article	06
5. Body and health	Imperative, personal pronoun in accusative, modal verb (dürfen),	06
6. Revision		04

Total 40

Ref Book: Studio D, Part: A1 (first part of the series of Studio D)

# University of Pune (Pattern – 2013) w.e.f. 2014-15 BBM(IB) Sem. IV

**Subject: Business Exposure (406)** 

## **Objectives:**

- 1. To introduce to the students to the general nature and structure of international business.
- 2. To enhance the awareness of the students towards study and use of Trade and Industry directories, business websites and published data and information relating to Indent House, International Business Transactions, Foreign Exchange Department of the Bank, Foreign trade Brokers, Agents, Agri business etc.

### **Activities:**

- 1. The Teacher should brief the students about planning for Industrial visits.
- 2. The students in consultation with the faculty should organize individual/group visits (minimum Four) to understand the working of industrial sector (small and large scale), if possible conduct a Port visit to understand the working procedure of Ports.
- 3. The students should maintain a record of visits and prepare the reports.
- 4. The visits should be organised strictly as per prior planning.

### **Assessment:**

The division of marks will be as under:

a. Scrutinity of reports by the teacher: 50 Marks

b. Viva based on field visits: 50 Marks