

UNIVERSITY OF PUNE

Faculty of Commerce

Bachelor in Business Management

B.B.M. (IB) Semester – III and IV (w.e.f. 2009-10)

Course Code	Subject/Paper title
Sem. III	
301	International Business Environment
302	Production and Operations Management
303	International Economics
304	International Marketing
305	Management Accounting
306	E-Commerce Technology
Sem. IV	
401	Supply Chain and Logistics
402	Foreign Exchange Operations
403	International Business in Services Sector
404	International Agricultural Business
405	Business Taxation
406	Business Exposure

**Statement showing equivalence of Papers/Subjects B.F.T. (Year 2003-04) course
with B. B. M (IB) (Year 2008-09)**

B. F. T. (Year 2003-04)		B. B. M. (IB) (Revised) (Year 2008-09)	
Code No.	Title First Year Semi. I	Code No.	Equivalent Title of Subject/Paper First Year Semi. I
101	Business Communication	102	Communication Skills and Personality Development
102	General Mathematics	106	Business Mathematics
103	Commercial Geography – Indian		-
104	Accountancy	104	Business Accounting
105	Economics	103	Micro Economic Analysis
106	Principles and Practices of Management	105	Principles and Practices of Management
Sem. II		Sem. II	
201	Foreign Language – (One Only) German/Japanese/French/Spanish	506	Foreign Language Paper I (Sem. V)
202	Commercial Geography - World	603	Study of Global Economies (Sem. VI)
203	Business Computers - I	206	I T in Business Operations
204	Industrial Organization	201	Cost Accounting
205	Elements of Human Resource Development	202	Elements of HRM
206	Business and World Bodies	203	Macro Economic Analysis
Second Year Semi. III		Second Year Sem. III	
301	Statistics and Quantitative Techniques	205	Business Statistics (Sem II)
302	Materials Management	302	Production and Operations Management
303	Business of Computers – II		-
304	Business Ethics	501	Business Ethics (Sem V)
305	Foreign Exchange Management	402	Foreign Exchange Operations (Sem. IV)
306	Global Cross – Cultural Studies	301	International Business Environment
Sem. IV		Sem. IV	
401	International Relations	503	International Relations (Sem V)
402	International Marketing	304	International Marketing (Sem III)
403	Study of Traded Products	402	Foreign Exchange Operations
404	International Financial Management	504	International Banking and Finance

405	Elements of Industrial Engineering	302	Production and Operations Management (Sem III)
406	Industry Exposure	406	Business Exposure (Sem IV)
Third Year Sem. V		Third Year Sem. V	
501	Economic Analysis for Business Decisions	101	Business Environment (Sem. I)
502	International Project Management	604	International Project Management
503	International Business Laws	602	International Business Laws
504	Integrated Logistics Management	401	Supply Chain and Logistics Management (Sem IV)
505	Import and Export Procedures	601	Import and Export Procedure (Sem VI)
506	IT for World Trade		-
Sem. VI		Sem. VI	
601	Foreign Trade Policies of India		-
602	World Trade in Services Sector	403	International Business in Service Sector (Sem IV)
603	Business Policy and Strategic Management	505	Business Reporting and Analysis
604	E-Commerce	306	E-Commerce
605	Project Work	606	Project
606	Seminars		-

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B.B.M.(IB) Semi. – 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.
3. To gain knowledge about global warming and environmental ethics.

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

Recommended Books

1. Polonsky Jay M., Wimsate Alma T.M. , (Eds.) Environmental Marketing, Strategies, Practice, Theory & Research, Jaico Publishing House, New-Delhi.
2. Dhere Amar M., Pardeshi Pratapsingh B., Business Demography and Environmental Studies, Himalaya Publishing House, Mumbai.
3. GDAE Teaching Module, Environmental Justice : Income , Race and Health by RachelMassey (<http://ase.tufts.edu/gdae>)
4. GDAE Teaching Module, Macro economics and the Environment , Macro economics & the Environment by Jonathan M. Harris & Anne Marie Codur. (<http://ase.tufts.edu/gdae>).
5. GDAE Teaching Module, Trade and the Environment, by Jonathan Harris. (<http://ase.tufts.edu/gdae>).
6. Greer J, Bruno, Greenwash: The reality Behind Corporate Environmentalism, TWN Publication, Pengang, Malaysia.

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B.B.M. Sem. – III
Subject: Production & Operations Management (302)

Sr. No	Topic	No. of Lectures
UNIT 1	<p>Introduction Meaning and Functions of Production Management, Role and Responsibility of Production Function in Organization, Types of Production System - Continuous Intermittent, Job lots etc Plant Layout - Objectives, Types, Materials Flow Pattern. Safety Considerations and Environmental Aspects.</p>	10
UNIT 2	<p>Production Design Definition, Importance, Factors affecting product Design-Product Policy-Standardization, Simplification. Production Development-Meaning, Importance, Factors Responsible for Development, Techniques of Product Development.</p>	10
UNIT 3	<p>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.</p>	10
UNIT 4	<p>Methods 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. Work Study - Concepts, Scope and Applications, Work Study and Production Improvement. Time Study – Routing Concepts, Stopwatch Study, Allowance, PMTS Systems (Concepts Only) Activity Sampling. Productivity- Meaning, Importance, Measurement, Techniques, Factors affecting Productivity, Measures to boost Productivity-ISO9000 to ISO2000, Quality Control, Quality Circles, Effects of Globalization on Business.</p>	10
UNIT 5	<p>Ergonomics 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.</p>	6

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

Recommended Books
<ol style="list-style-type: none"> 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

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B.B.M. Semi. – 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	4
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, Submitting documents to Bank for purchase/Collection/ Negotiation under L/C. Export Credit Limit.	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. Exchange rates, Understanding foreign exchange rates and protection against their adverse movement.	12
UNIT 6	Labeling, Packaging, Packing and Marketing Goods for Orientation to GATT and functions of W.T.O	4

Recommended Books	
1.	Winning The World Marketing – Bhattacharya
2.	International Trade and Export Management – B.M. Wahi and A.B. Kalkundribar.
3.	International Marketing Management – Varshney and Bhattacharya
4.	International Marketing Export Marketing – S.Shiva Ramu
5.	International Marketing – S.S. Rathor, J.S. Rathor
6.	Global Marketing Strategy – Douglas & Craig
7.	Export Marketing – Michael Vaz
8.	Export Marketing – Francis Cherunilam
9.	Export Marketing – B. Bhattacharya
10.	Export - What , Where & How – Parasram
11.	Essentials of Export Marketing – S.A. Chunnawala

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B.B.M. Semi. – III
Subject: Management Accounting (305)

Objectives:

To impart basic knowledge of Management Accounting.

Sr. No	Topic	No. of Lectures
UNIT 1	<p>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.</p>	10
UNIT 2	<p>Analysis and Interpretation of Financial Statement <i>Methods of Analysis</i> Comparative Statements Common Size Statement Trend Percentage or Trend Ratio (Horizontal Analysis) Ratios Fund Flow Statement <i>Ratio Analysis</i> Meaning of Ratio, Necessity and Advantages of Ratio, Analysis Interpretation of Ratios.</p> <p>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) ii) Functional Classification. a. Liquidity Ratios b. Leverage Ratios c. Activity Ratios d. Profitability Ratios Problems</p>	4

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	12
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	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 ii. Long Term According to Flexibility i. Flexible ii. Fixed	4

Recommended Books	
<ol style="list-style-type: none"> 1. R. N. Anthony, G. A. Walsh:: Management Accounting 2. M. Y. Khan,. K. P. Jain:: Management Accounting 3. I. M. Pandey::Management Accounting (Vikas) 4. J. Betty: Management Accounting 5. Sr. K. Paul: Management Accounting 6. Dr. Jawaharlal:: Management Accounting 7. Man Mohan Goyal: Management Accounting 8. S. N. Maheshwari:: Principles of Management Accounting 9. R. K. Sharma and Shashi K. Gupta: Management Accounting 10. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control 11. Horngren: Introduction to Management Accounting (Pearson) 	

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BBM Semi. – III
Subject: E- Commerce Technology (306)

Sr. No	Topic	No. of Lectures
UNIT 1	Basic Concepts In Electronic commerce 1.1 What is E-Commerce (Introduction And Definition) 1.2 Main activities E-Commerce 1.3 Goals of E-Commerce 1.4 Technical Components of E-Commerce 1.5 Functions of E-Commerce 1.6 Advantages and disadvantages of E-Commerce 1.7 Scope of E-Commerce 1.8 Electronic Commerce Applications 1.9 Electronic Commerce and Electronic Business(C2C)(2G, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C)	06
UNIT 2	The Internet and WWW 2.1 Evolution of Internet 2.2 Domain Names and Internet Organization (.edu, .com, .mil, .gov, .net etc. 2.2.1 Types of Network 2.2.2 Internet Service Provider 2.2.3 World Wide Web	08
UNIT 3	Building Own Website 3.1 Reasons for building own website 3.2 Benefits of Website 3.3 Cost, Time, Reach 3.4 Registering a Domain Name 3.5 Web promotion 3.6 Target email, Baner Exchange, Shopping Bots	08
UNIT 4	Internet Security 4.1 Secure Transaction 4.2 Computer Monitoring 4.3 Privacy on Internet 4.4 Corporate Email privacy 4.5 Computer Crime(Laws , Types of Crimes) 4.6 Threats 4.7 Attack on Computer System 4.8 Software Packages for privacy 4.9 Hacking	08

	4.10 Computer Virus(How it spreads, Virus problem, virus protection 4.10.1 Encryption and Decryption 4.10.2 Secret key Cryptography 4.10.3 DES 4.10.4 Public Key Encryption 4.10.5 RSA 4.10.6 Authorisation and Authentication 4.10.7 Firewall 4.10.8 Digital Signature(How it Works)	
UNIT 5	Internet and Extranet 5.1 Definition of Internet 5.2 Advantages and Disadvantages of the Internet 5.3 Component of a Internet Information technology structure 5.4 Development of a Intranet 5.5 Extranet and Intranet Difference 5.6 Role of Internet in B2B Application	05
UNIT 6	Electronic Data Exchange 6.4 Introduction 6.5 Concepts of EDI and Limitation 6.6 Applications of EDI 6.7 Disadvantages of EDI 6.8 EDI model	05
UNIT 7	Electronic Payment System 7.1 Introduction 7.2 Types of Electronic Payment System 7.3 Payment Types 7.4 Traditional Payment 7.5 Value Exchange System 7.6 Credit Card System 7.7 Electronic Fund Transfer 7.8 Paperless bill 7.9 Modern Payment Cash 7.10 Electronic Cash	07
UNIT 8	Planning for Electronic Commerce 8.1 Planning Electronic Commerce initiates 8.2 Linking objectives to business strategies 8.3 Measuring cost objectives 8.4 Comparing benefits to Costs 8.5 Strategies for developing electronic commerce web sites	03
UNIT 9	Internet Marketing 9.1 The PROS and CONS of online shopping 9.2 The cons of online shopping 9.3 Justify an Internet business 9.4 Internet marketing techniques	

	9.5 The E-cycle of Internet marketing 9.6 Personalisation e-commerce	
UNIT 10	E – Governance for India 10.1 E – Governance of India 10.2 Indian customer EDI System 10.3 Service center 10.4 Imports 10.5 Exports	

Recommended Books	
1.	E-Commerce Concepts, Models, Strategies- :- G.S.V.Murthy Himalaya Publishing House
2.	E- Commerce :- Kamlesh K Bajaj and Debjani Nag
3.	Electronic commerce :- Gray P. Schneider

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B.B.M. Semi. – IV
Subject: Supply Chain & Logistics (401)

Objectives:

1. To provide insights regarding distribution management.
2. To cultivate right approach towards distribution management.

Sr. No	Topic	No. of Lectures
UNIT 1	<p>Basic Concept about distribution system</p> <ol style="list-style-type: none"> 1. Basic concept of distribution system Logistics needs 2. Setting distribution objectives. 3. Definition of physical distribution concept of distribution cost. Analysis of distribution cost. Element of total cost in physical in distribution system. 4. Developing channel design. 	10
UNIT 2	<p>Channel Section</p> <p>Control system for efficiency Productivity aspects of logistics management. Distribution & customer satisfaction Channel strategy decision. Channel management & channel strategy.</p>	4
UNIT 3	<p>Selections of channel partner & Strategies of channel of distribution.</p> <p>Objectives of channel of distribution Patterns of distribution. Factors in the selection distribution channel. Motivation of intermediaries Motivational tools & control areas. Remuneration of the sales person.</p>	12
UNIT 4	<p>Logistics for customer satisfaction.</p> <p>Functional areas of logistics integration. Marketing & physical distribution</p>	6
UNIT 5	<p>Physical Distribution Management</p> <p>Transportation Models of Transportation. Distribution analysis control & management. Standards of performance of distribution & analysis. Controlling the distributor and retailer.</p>	12

Recommended Books		
1.	Sales and Distribution Management	Krishna K Havaladar, Vasant M Cavale
2.	Supply Chain Management	Sunil Chopra, Peter Meindl
3.	Supply Chain Management	R.P. Mohanty, S.G. Deshmukh
4.	Sales and Distribution Management	Dr. S.L. Gupta
5.	Supply- Chain Management	Tonya Boone, Ram Ganeshan

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B.B.M. Semi. – IV
Subject: FOREIGN EXCHANGE OPERATIONS (402)

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.	4
UNIT 3	Determination of Exchange Rates 3.1 Foreign Exchange Market 3.2 Purchasing Power Parity Theory 3.3 Spot and Forward transactions	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	6
UNIT 5	Foreign Trade Contracts and Documents Inco Terms Letters of Credit –Meaning and types Documents used in Foreign Trade	12

Recommended Books :

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

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B.B.M. Semi. – IV
International Business in Services Sector (403)

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 an 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 – services as fastest growing sector of world trade- Global transferability of services : Main factors affecting transferability of services–Technology Government regulations. Economic liberalization and Globalization.	10
UNIT 2	The role of services in the Indian Economy – Employment, Balance of trade, Entrepreneurship, FDI in services sector, Management problems in Services sector : Operations and Processes, Quality, Human resource, Pricing.	4
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 - Globalization of service- 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 – Trade related aspects of Intellectual Property Rights settling disputes	6
UNIT 5	Problems in International Trade in Services : Data Collection – Regulations and Negotiations – Services and E-Commerce.- Support Business Services – Liberalization of Services Sector.	12

Recommended Books :	
1)	<i>S. Shajahan</i> , International Business, Macmillan.
2)	<i>V.Jauhari, Kirti Dutta</i> Services, Oxford University Press
3)	<i>McDonald Mrlcoln Adrian Payne</i> , Marketing plans for service Business, Oxford.
4)	<i>Datta, Sundaram</i> , Indian Economy – S. Chand and Co, Delhi.
5)	<i>Raja Gopal</i> , International Marketing Vikas Publishing House Ltd., New Delhi
6)	<i>Mukherjee N.</i> , WTO and India's Trade Policy in Services, Vikas Publishing House Pvt. Ltd., New Delhi.

Websites	
(i)	www.wto.org
(ii)	www.intracen.org/serviceexport

Journals	
(i)	Journal of Marketing
(ii)	Reserve Bank of India Bulletin
(iii)	Yojana, Planning Commission Govt. of India
(iv)	Indian Economic Journal

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B.B.M. Semi. – IV
Subject: INTERNATIONAL AGRICULTURAL BUSINESS (404)

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
UNIT 1	International Agri Business <ul style="list-style-type: none"> ➤ 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 <ul style="list-style-type: none"> ➤ 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 <ul style="list-style-type: none"> ➤ 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 <ul style="list-style-type: none"> ➤ Concept, Scope ➤ Difference between agri product marketing & manufactured product Mktg. ➤ Factors affecting demand of agro products ➤ Importance of Agri mktg. 	12

Recommended Books :

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 Bhawe
4. Agricultural Mktg. in India – Acharaya & Agarwal – Oxford & IBH publishing company.

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B.B.M. Semi. – IV Subject:
Business Taxation (405)

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
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.	12
UNIT 2	Computation of Taxable Income under the different heas of Income. a. Income form Salary- alient 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)	12
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.	12
UNIT 4	Miscellaneous : Tax deducted at source-Return of Income-Advance payment of Tax-methods of payment of tax-Forms of Returns-Refund of Tax.(Theory)	12
UNIT 5	Income Tax Authorities : Organization structure of Income Tax Authorities/Administrative and Judicial Originations) Central Board of Direct Tax (Functions and powers of various Income Tax Authorities)	

Recommended Books :
1. Direct Taxes : Law & Practice, Dr. V. K. Singhanian
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

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BBM Semi. 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 through class interaction to brief the students about planning for Industrial visits.
2. The students to organize individual/group visits (minimum 4) to the activity centers as given in objective 2.
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 |