

SARDAR PATEL UNIVERSITY
THIRD YEAR B.COM. (EXTERNAL)
(With Effect from: June- 2020-21)

STRUCTURE AND SYLLABUS BASED ON UGC GUIDELINES B.COM. EXTERNAL PROGRAMME

Course Type	Course Code	Course Title	Theory	Exam duration in hours	Passing / Total
Ability-Enhancement Compulsory Course	UBE3ACOM01	English & Business Communication -III	Theory	3	40/100
Core Course (A) Core Compulsory	UBE3CCOM01	Business Taxation	Theory	3	40/100
	UBE3CCOM02	Financial Management	Theory	3	40/100
(B) Core Allied (Any One)	UBE3CCOM03	Business Law	Theory	3	40/100
	UBE3CCOM04	Entrepreneurship	Theory	3	40/100
Discipline Specific Elective Accounting & Auditing	UBE3DCOM01	Advanced Accounting –V	Theory	3	40/100
	UBE3DCOM02	Advanced Accounting –VI	Theory	3	40/100
Generic Elective	UBE3GCOM01	Economics	Theory	3	40/100
Skill - Enhancement Elective Course	UBE3SCOM01	Business Ethics and Consumer Protection	Theory	3	40/100

Note: Each student shall have to offer the same (B) Core Allied (Any One) Paper at FY.B.COM to SY.B.COM & TY B.COM.

Note: U=Under Graduate, B=Business Studies (Faculty), E=External, 1= FY B.Com, A=Ability Enhancement Course, (A)C=Core Course, (B)C=Core Allied, D=Discipline Specific Elective, G=Generic Elective, S=Skill Enhancement Elective Course, COM= Commerce, 01= e.g Course Paper Number.

Ability-Enhancement Compulsory Course		TY.B.COM. EXTERNAL
UBE3ACOM01	English and Business Communication - III	

Unit	Description of detail	Weighting(%)
	Text: A short novel or a play (not more than 200 pages-unabridged) Name of the Text: Justice – by John Galsworthy	
1	Two text-based essay type questions	25%
2	Text-based short note Communication Modern forms of communicating fax, e-mail, internet, video conferencing) Non-verbal aspects of communication (Body language: Kinesics, Proxemics, Paralanguage) [general questions, short notes may be asked]	8% 17%
3	Press Reports (Drafting of Press reports on accidents, disasters, natural calamities, celebration of national holidays and important days, current events)	25%
4	Drafting of Questionnaires to survey the following: Marketability/Launching of a new product Habits/Attitudes of college students Socio-economic conditions of a particular class of people	25%
5	Business Reports: Drafting of Individual and Committee Reports on the following topics: <ul style="list-style-type: none"> • Selection of Site (Feasibility Report) • Labour and Personnel Problems • Decline in Sales • Fire and Accidents 	25 %
6	Drafting of Speeches: (Speeches on the occasions like inauguration, welcoming, condolence meetings, farewell functions, celebration of important days and national holidays, vote of thanks)	25 %
7	Notice, Agenda and Minutes of Corporate Meetings: (Drafting of Notice, Agenda and Minutes of First Meeting of the Board of Directors; Statutory Meeting; Routine Meeting; Meeting of the Board of Directors held prior to the Annual General Meeting of the Company and Annual General Meeting)	25 %
8	(A) Sales Promotion Letters (Letters to promote the sales of products and services) (B) Job Application Letters and Resumes Writing Application Letters Drafting of Resumes Resume / Bio-data / Curriculum Vitae	13 % 12 %

Basic Text & Reference Books

- Essentials of Business Communication - Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
- Principles and Practice of Business Communication - Rhoda A Doctor & Aspi H Doctor (A R Sheth & Company, Mumbai)
- Business Communication - U S Rai & S M Rai (Himalaya Publishing House, Mumbai)
- Developing Communication Skills - Krishna Mohan & Meera Benerjee (Macmillan)
- Effective Business Communication - Asha Kaul (Prentice Hall - Economy Edition)
- Business Communication - Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)
- Effective Business Communication - M V Rodrigues (Concept Publishing House)
- Business Communication and Report Writing - R P Sharma and Krishna Mohan (Tata McGraw Hill 2002)
- Contemporary Business Communication - Scot Ober (Biztantra)
- Communication Skills – Sanjay Kumar & Pushp Lata (OUP)
- Research Methodology Methods and Techniques C R Kothari (New Age International Publishers)
- Communication for Business A Practical Approach Shirley Taylor (Pearson Education)

Core Courses (A) Core Compulsory	TY.B.COM. EXTERNAL
UBE3CCOM01	Business Taxation

Unit	Description in detail	Weightage(%)
1	Definitions (Theory only) Assessment Year, Previous Year, Person, Assessee, Company, Dividend, Agricultural Income, Casual Income, Total Gross income & Total Taxable Income	25 %
2	Residential Status , General Deductions & Exempted Incomes <ul style="list-style-type: none"> Residential Status (Examples of Individual Assessee only) Incidence of Tax (Theory only) General Deduction available under section 80 C, 80 D, 80 E, 80 G and 80 U (Theory & Examples) <ul style="list-style-type: none"> Exempted Incomes (Theory Only) 	25 %
3	Income from Salaries (Examples only) Examples Based on Allowances, Perquisites, Bonus, Commission, Provident Fund, Deductions Available from Salary Income (No retirement benefits will be covered in the chapter)	25 %
4	Income from House Property (Examples only) Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out Property only and Deduction U/s 24.	25 %
5	Assessment , TDS, Advance Tax & Return of Income (Theory only) <ul style="list-style-type: none"> Meaning of Assessment, Types of Assessment Tax Deducted at Source (TDS) Advance Payment of Tax Return of Income, Time for filling Return, Types of Income Tax Return Permanent Account Number (PAN) 	25 %
6	Profits & Gains from Business & Profession of Individual (Examples only) Examples on Business and Professional Income excluding Depreciation as per Section 32.	25 %
7	Income from Capital Gains (Examples only) Computation of Short term & Long term Capital Gain Exemptions under section 54, 54EC & 54F. (Including Theory)	25 %

8	<p>A.) Income from Other Sources & Goods and Services Tax (GST) Income from other sources: (Examples only) Example on Computation of Income from Other Sources</p> <p>B.) Introduction to Goods and Services Tax Act: (Theory only)</p> <ul style="list-style-type: none"> • Overview of GST • Need for GST in India • Advantages of GST • GST Council • Provisions and Procedure of Registration under GST • Law relate to GST : CGST, SGST, IGST, UGST, Cess • Input Tax & Input Tax Credit <p>Definition: Goods, Services, Supply, Taxable Person, Business, Place of Business, Reverse Charge, Composition Scheme and Exemption</p>	25 %
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Basic Text & Reference Books

- TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania
- TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania
- Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi

Core Courses (A) Core Compulsory	TY.B.COM. EXTERNAL
UBECCOM02	Financial Management

Unit	Description in detail	Weighting (%)
1	Introduction Meaning, Scope, Importance, Objectives of Financial Management, Finance Functions & its Classification – Managerial and Routine Functions, Role of Finance Manager.	25 %
2	Sources of Finance Long Term, Medium Term and Short term sources of finance Shares, Debentures and Bonds Public Deposits Commercial Banks Internal Financing Foreign Capital	25 %
3	Capital Budgeting Meaning, Characteristics of Capital Budgeting Decisions, Significance, Process, Types of Capital Budgeting decisions, Capital rationing (Theory Only), Techniques : PBP, ARR, NPV, IRR, PI (including examples)	25 %
4	Working Capital Management: Concepts: <ul style="list-style-type: none"> Gross Working Capital. Net Working Capital. Fixed/ Permanent Working Capital Fluctuating Working Capital Needs for Working Capital, Sources of Working Capital Finance. Factors determining working capital requirement. Examples of estimation of working capital and operating cycle.	25 %
5	Management of Cash, Receivables, Inventory: Motives for Holding Cash, Cash Budgeting examples, Credit Policy variables, Credit Evaluation, Types of Inventory, Computation of EOQ, Maximum level, Minimum Level, Recorder point and safety stock, ABC Analysis.	25 %
6	Cost of Capital: Concept of cost of Capital, Significance, Classification of cost, Cost of Equity Capital, Cost of Preference Capital, Cost of Debt Capital, Examples of WACC.	25 %
7	Financial Planning: Meaning, Characteristics, Factors affecting Financial Planning, Limitations of financial planning Capitalization: Meaning, Theories of Capitalization- Types - Overcapitalization & Undercapitalization: Meaning, Causes, Symptoms, Effects & remedies	25 %

8	Capital Structure and Leverage: Capital Structure: Meaning, Features, Optimum capital structure, factors, Examples on EPS. Leverage: Meaning, Importance of Capital Gearing / Leverage- Types of Leverage (Theory & Examples) – Operating Leverage, Financial Leverage, Composite / Total Leverage (Examples Based on Preparation of Income Statement be taught) Effects / Implications of Leverages, Trading on Equity – Merits and Limitations	25 %
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Basic Text & Reference Books

- Financial Management : P.V.Kulkarni
- Financial Management : S. N. Maheshwari
- Financial Management : I. M. Pandey
- Financial Management : Prasanna Chandra
- Financial Management : R. S. Kulshreshta
- Financial Management : Khan & Jain

(B) Core Allied (Any One)	TY.B.COM. EXTERNAL
UBE3CCOM03	Business Law

UNIT	Description in detail	Weighting (%)
1	INDIAN CONTRACT ACT-1872 Essential elements of valid contract Offer and acceptance Competency of parties Free consent Consideration Legality of object Void agreement Contingent contract	25%
2	Performance of contract Discharge of contract Quasi contracts breach of contract Remedies for breach of contract	25%
3	Special contract Contract of indemnity Contract of guarantee Difference of indemnity and guarantee Rights of surety Discharge of surety Contract of Bailment and pledge	25%
4	Contract of agency Meaning and elements of agency Kinds of agent Creation and termination of agency Rights and duties of principal and agent Ratification Delegation of authority	25%
5	Sale Of Goods Act-1930 Difference of sale and agreement of sale Condition and warranty- implied conditions and warranties Rules regarding delivery of goods F.O.B. Contract and C.I.F. Contract Rights and duties of buyer Sale by non owner Rights of unpaid seller	25%
6	Negotiable Instrument Act-1881 Definition and Elements of Negotiable Instrument Presumptions of Negotiable Instrument Promissory note Bill of exchange Cheque Difference of Promissory note, Bill of exchange, Cheque	25%

7	Holder Holder in due course Privileges holder in due course Negotiation Presentment of instrument Crossing and types of crossing of cheque	25%
8	Consumer Protection Act-1986 Object of the act Rights of consumer Definition and concept of consumer, complaint, complainant, restrictive trade practice, unfair trade practice National and state council Grievance Redressal agencies (District Forum, State Commission, National Commission)	25%

Reference books:-

- The Indian Contract Act-1872- S.N.Maheswari –Himalaya Publishing House
- Mercantile law- N.D.Kapoor- Sultan Chand & Sons
- The Indian Contract Act-1872-Dr,R.K.Chopra
- Contract-Avtar Singh –Eastern Book Company
- Business law- N.D.Kapoor- Sultan Chand & Sons

(B) Core Allied (Any One)	TY.B.COM. EXTERNAL
UBE3CCOM04	Entrepreneurship

Course Objectives

- Initiate new ventures or significantly growing existing firms through innovation and change.
- Inspire potential students to think like an entrepreneur, by being innovative and creative in their thoughts and action.
- Train them to carry in-depth analysis of disciplinary and interdisciplinary subjects, and enable them to get hands-on experience in the industry.
- Provide guidance and knowledge that enables students to tackle the greatest challenges that the initial stages of a new project presents, with the ultimate goal.

Unit	Description in detail	Weightage(%)
1	Introduction to Entrepreneurship: Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship.	25 %
2	The Entrepreneur: Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system.	25 %
3	Business Opportunity Identification: Business ideas, methods of generating ideas, and opportunity recognition	25 %
4	Preparing a Business Plan: Meaning and significance of a business plan, components of a business plan, and feasibility study	25 %
5	Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks	25 %
6	Launching the New Venture: Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture	25 %
7	Managing Growth in New Venture: Characteristics of high growth new ventures, strategies for growth, and building the new venture capital	25 %
8	Harvesting Rewards: Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy	25 %

Basic Text & Reference Books:

- Entrepreneurship Development by S.S.Khanka
- Entrepreneurship Development and Project Management by Neeta Baporikar.
- Entrepreneurial Development by Gupta and Shrinivasan.

Discipline Specific Elective Accounting & Auditing	TY.B.COM. EXTERNAL
UBE3DCOM01	Advanced Accounting and Auditing –V

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Decision Making, Pricing Decision, Fund Flow and Cash Flow Statement, Amalgamation of Companies, Mergers and Purchase, Accounting of Holding Company and Value Analysis.

Unit	Description in detail	Weighting (%)
1	DECISION MAKING (Only Examples) Examples On: Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer	25 %
2	PRICING DECISION (Theory & Examples) Meaning, objectives, Major factors influencing Pricing Decision, Various methods of Pricing Examples based On: Variable Cost Pricing Differential Cost Pricing Direct Cost Pricing Transfer Pricing	25 %
3	FUND FLOW STATEMENT (Vertical Form) Meaning of Fund Flow Statement Uses of Fund Flow Statement Importance of Fund Flow Statement Examples: Fund Flow	25 %
4	CASH FLOW STATEMENT Meaning of Cash Flow Statement Importance of Cash Flow Statement Uses of Cash Flow Statement Difference between Cash Flow Statement and Fund Flow Statement Examples: Cash Flow Statement (Based on AS-3)	25 %
5	Amalgamation of Companies: Meaning of Amalgamation, Absorption & Reconstruction. Purpose (objectives) of amalgamation. Calculation of purchase consideration (Net Assets and consideration Method). Accounting entries and ledger accounts in vendor company and purchasing company (New Company) as per Accounting Standard 14. Balance Sheet in the books of purchasing company (New Company- Vertical Form)).	25 %

6	Mergers and Purchase (As Per AS - 14): Meaning of Mergers and Purchase Types and Conditions of Merger and Purchase Amalgamation in the nature of Merger. Amalgamation in the nature of Purchase. Methods of Merger Pooling of Interest Method. Purchase Method Difference between Pooling of Interest Method and Purchase Method. Examples of Mergers in the books of new company only.	25 %
7	Accounting of Holding Company: Meaning, Advantages, Disadvantages of Holding Company. Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized Profit	25 %
8	Value Analysis: (Theory Only) Definition and Characteristics. Types of Value. Procedure of Value Analysis. Techniques of Value Analysis. Additional Techniques of Value Analysis.	25 %

Basic Text & Reference Books

- Advanced Cost Accounting - Jain S P And Narang K L
- Textbook of Cost & management Accounting- Arora M.N.
- Cost Accounting - Khan My And Jain Pk
- Cost Accounting And Financial Management - Kishore Ravi M
- Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari S K
- Advanced Cost Accountancy - Nigam Lalla And Sharma G.L
- Cost Accounting - Saxena V K
- Advanced Management Accounting: Ravi M. Kishore
- Accounting for Management: Dr. Jawaharlal
- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting – Gupta R L.
- Company Accounts – Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice – Ghosh T P.
- Advanced Accountancy Vol. I – P.C.Tulsian.

Discipline Specific Elective Accounting & Auditing	TY.B.COM. EXTERNAL
UBE3DCOM02	Advanced Accounting and Auditing –VI

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Return Of Capital Employed, Value Added Accounting, Absorption & Marginal Costing and Environmental Accounting. Hire Purchase, System, System & Procedure of Banks, Social Accounting and to learn Standard Costing based on Overheads.

Unit	Description in detail	Weighting (%)
1	RETURN ON CAPITAL EMPLOYED Introduction and Meaning of Capital Employed Du – Pont Chart Advantages and Limitations of Return on Capital Employed Various variables affecting Return on Capital Employed Examples	25 %
2	VALUE ADDED ACCOUNTING Introduction, Definition of Value Added Accounting Presentation of Value Added Statement Utility of Value Added Statement Constitution of Value Added Statement as indicator of performance measurement Difference between Value Added Statement and Profit And Loss Account Examples based on Value Added Statement	25 %
3	ABSORPTION COSTING & MARGINAL COSTING (THEORY & EXAMPLES) Meaning of Absorption Costing and Marginal Costing Difference between Absorption Costing and Marginal Costing Examples of Income determination under Absorption Costing and Marginal Costing (One year information)	25 %
4	ENVIRONMENTAL ACCOUNTING: (Theory Only) Introduction & Meaning Scope of Environmental Accounting Utility of Environmental Accounting Procedure of Environmental Accounting Development of Environmental Accounting in India	25 %
5	Accounting For Hire Purchase System: (Examples Only): Meaning, Essential features of Hire Purchase System Difference between Hire Purchase and Credit Sales. Examples of Hire Purchase Trading Account	25 %
6	Accounting System and Procedure of Banks: Introduction, Functions of a Bank Important Provisions of Banking Regulation Act Short Examples base on:	25 %

	<ul style="list-style-type: none"> - Interest on Doubtful Debts - Rebate on Bills Discounted - Transactions of Loan, Cash Credits & Overdrafts New format of Profit & Loss Account of Bank (Schedule - 13,14,15,16)	
7	Standard Costing: (Based on Overheads) Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance and Calendar Variance Note: 1. Rate of recovery of Overheads to be based on Labor time only. 2. Problems relating to finding out missing data are not expected.	25 %
8	Social Accounting: Introduction Development of idea of Social Responsibility Internal & External Responsibility. Scope of Social Responsibility Accounting Model of presentation of Social Accounting in Indian Companies Benefits of Social Accounting.	25 %

Basic Text & Reference Books:

- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting – Gupta R L.
- Company Accounts – Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice – Ghosh T P.
- Advanced Accountancy Vol. I – P.C.Tulsian.

Generic Elective	TY.B.COM. EXTERNAL
UBE3GCOM01	Economics

Objectives: To enable candidates to acquire knowledge (information) and develop an understanding of facts, terms, concepts, conventions, trends, principles, generalizations, assumptions, problems, processes, etc. in Economics.

Unit	Description in detail	Weighting (%)
1	National Income of India: National income estimates in India. Trends in national income growth and structure. National income estimates based on new series. Limitations of national income estimates in India.	25%
2	India's Foreign Trade: Importance of foreign trade for a developing economy. Foreign trade after new economic policy. Composition of India's foreign trade. Direction of India's foreign trade.	25%
3	Inequality and Concentration of Economic Power: Growth of monopolies and concentration of economic power in India. Growth and inequality. Growth of Indian middle class. Indian MNCs: Mergers and Acquisitions.	25%
4	Human Resources and Economic Development: Size and Growth of population in India. Urbanization and economic growth in India. The quality of population. Progress of human development in india.	25%
5	Nature and Scope of Managerial Economics Meaning and objectives of Managerial Economics.- Nature and scope of managerial economics.- Theory of decision making and business decision.	25%
6	Elasticity of Demand Price elasticity – Methods, types and Uses–Income elasticity – concept and uses- Cross elasticity –Concept, Types and Uses, Promotional Elasticity and its Uses.	25%
7	Demand Forecasting Demand Forecasting -Meaning, categories, purpose of forecasting. Steps involved in demand forecasting, determining scope of a forecasting exercise, determinants of demand forecasting, methods of demand forecasting.	25%
8	Market Structure and Revenue Relationship Concepts and determinants – plant and firm- industry and firm- Revenue relationship. Breakeven point: Assumptions- arithmetic of breakeven analysis- evaluation.	25%

Reference Books:

- Indian Economy. Gaurav Datt and Ashvini Mahajan. S. Chand Publication.
- Indian Economy. V. K Puri and S. K. Mishra, Himalaya Publication.
- Indian Economy. A. N. Agrawal New age international Publication.
- Indian Economy. Datt and Sundaram, S. Chand Publication.
- Indian Economy. KPM Sundaram. S. Chand Publication
- Indian Economy. Uma Kapila. Mac Grew Hill
- Human Development Index. Published for the United Nations Development Programme
- Economic Survey. GOI.
- Economic theory and operation analysis- S.J. Baumol
- Managerial economics- Samuel Paul
- Introduction to ME- Savage and Small
- Managerial economics- D.C. Haque
- Economic Theory – Stonier Haque
- Advance Economic theory- H.L.Ahuja
- Managerial economics- P.L.Mehta
- Managerial Economics- Gopal Krishna
- Managerial Economics- G.S. Gupta
- Principles of Management- I.M.Pandey
- Managerial Economics-Thomas Maurice

Skill -Enhancement Elective Course	TY.B.COM. EXTERNAL
UBE3SCOM01	Business Ethics and Consumer Protection

Objective: This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Unit	Description in Detail	Weighting(%)
1	INTRODUCTION TO BUSINESS ETHICS Introduction, Ethics and Morals, Business Ethics, Need for Business Ethics, Benefits of Business Ethics, Principles of Business Ethics, Ethical Issue in Corporate Governance.	25%
2	ENVIRONMENTAL ETHICS Introduction, Sustainable Development, Pollution and Resource Depletion: Air Pollution and Land Pollution, Ecological Ethics, Conservation of Natural Resource, Business and Environmental Ethics. Eco-friendly Business Practices.	25%
3	WORKPLACE ETHICS Introduction, Factors Influencing Ethical Behavior at work Ethical Issue: Business Relationships, Conflicts of Interest, Fairness and Honesty, Communications. Discrimination, Harassment, Importance of ethical Behavior at workplace, Guidelines for managing ethics in the workplace.	25%
4	ETHICS IN MARKETING, ACCOUNTING AND FINANCE Ethic and marketing, behaving ethically in Marketing, Accounting and Finance: Introduction, Potential Conflicts, Creating ethical Environment, Reasons for Unethical Behavior, Fundamental principles relating to ethics.	25%
5	Conceptual Framework: Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labeling and Packaging. Experiencing and Voicing Dissatisfaction: Consumer satisfaction/dissatisfaction-Grievances- Complaint, Consumer Complaining Behaviors: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems The Consumer Protection Act,1986(CPA) Objectives and Basic Concepts: Consumer, Goods, Service, Defect in goods, Deficiency in service, Spurious goods and services, Unfair trade practice, Restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District	25%

	Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.	
6	Grievance Redress Mechanism under the Consumer Protection Act, 1986 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.	25%
7	Industry Regulators and Consumer Complaint Redress Mechanism Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman Telecommunication: TRAI Food Products: FSSAI (an overview) Electricity Supply: Electricity Regulatory Commission Advertising: ASCI	25%
8	Consumerism in India Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview	25%

Basic Text & Reference Books

- “Business Ethics”: A.C. Fernando. Person.
- Principles of Management: T Ramasamy. Himalaya Publishing House.
- “Business Laws, Ethics and Communication” Vol.I, The Institute of Chartered Accountants of India, New Delhi.

Suggested Readings:

- Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication.
- Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
- Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
- Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
- Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrücken, Germany.

- Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company.
- Empowering Consumers e-book, www.consumeraffairs.nic.in
- E book, www.bis.org
- The Consumer Protection Act, 1986

➤ Websites:

- www.ncdrc.nic.in
- www.fcamin.nic.in
- www.consumeraffairs.nic.in
- www.iso.org.in
- www.bis.org
- www.ascionline.org.in
- www.trai.gov.in
- www.irda.gov.in
- www.derc.gov.in
- www.rbi.org.in
- www.fssai.gov.in
- www.consumer-voice.org
- www.nationalconsumerhelpline.in
- www.cci.gov.in

(Note: The Latest edition of text books and Acts should be used)