



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

# SILVER OAK UNIVERSITY EDUCATION TO INNOVATION



*Proposed Syllabus for ACADEMIC YEAR 2021-22*

**B.Com (Hons.) Program**  
College of Commerce  
**SILVER OAK UNIVERSITY**



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**B.Com (Honours) SEMESTER –VI TEACHING & EXAMINATION SCHEME WITH EFFECT FROM W.E.F. YEAR 2020-21**

SR NO	CODE	SUBJECTS	TEACHING SCHEME			CREDITS	HOURS	EXAMINATION SCHEME					
			L	T	P			THEORY			PRACT		TOTAL
								CIE		ESE	CIE	ESE	
								MID	IE				
1		Advanced Auditing and Assurance	06	00	00	06	06	30	10	60	00	00	100
2		Indirect Tax Law	06	00	00	06	06	30	10	60	00	00	100
3		a. Fundamentals of Investment	06	00	00	06	06	30	10	60	00	00	100
4		b. Consumer Affairs and Customer Care	06	00	00	06	06	30	10	60	00	00	100
		c. Business Tax Procedure and Management	06	00	00	06	06	30	10	60	00	00	100
		d. International Business	06	00	00	06	06	30	10	60	00	00	100
		e. Industrial Relations and Labour Laws	00	00	00	06	06	30	10	60	00	00	100
		f. Business Research Methods and Project Work	06	00	00	06	06	30	10	60	00	00	100



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

			g. Compensatio n Mangement	06	00	00	06	06	30	10	60	00	00	100
<b>TOTAL</b>				<b>24</b>	<b>00</b>	<b>00</b>	<b>24</b>	<b>24</b>	<b>120</b>	<b>40</b>	<b>240</b>	<b>00</b>	<b>00</b>	<b>400</b>



## SEMESTER – VI

### Subjects:

1. Auditing and Assurance
2. Indirect Tax Law
3. DSE-3 (Any one of Group B)
4. DSE-4 (Any one of Group B)
5. Discipline Specific Elective (DSE): Group B
  - a. Fundamentals of Investment
  - b. Consumer Affairs and Customer Care
  - c. Business Tax Procedure and Management
  - d. International Business
  - e. Industrial Relations and Labour Laws
  - f. Business Research Methods and Project Work
  - g. Compensation Management



Subject: Advanced Auditing and Assurance								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

### Objectives:

The aim of Advance Audit and Assurance is to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

### Learning outcome:

- Recognise the legal and regulatory environment and its impact on audit and assurance practice.
- Assess and recommend appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments.
- Evaluate findings and the results of work performed and draft suitable reports on assignments.
- Identify and formulate the work required to meet the objectives of non- audit assignments.
- Understand the current issues and developments relating to the provision of audit-related and assurance services.

### Unit 1: Regulatory Environment and Professional and Ethical Consideration

International regulatory frameworks for audit and assurance service: Need for laws, regulations standards, legal and professional framework - Money laundering: Definition, scope of criminal offence, prevention and detection, Customer due diligence and KYC - Law and regulations: Responsibility of management and auditors, compliance with laws and regulations, reporting, withdrawal - Code of ethics for Professional accountants - Fraud and error - Professional Liability.

### Unit 2: Quality control and practice management and Current issues and Developments

Quality control (firm-wide) - Advertising, tendering, and obtaining professional work and fees – Professional appointments – Professional and ethical developments: Ethical issues and impact on profession firm and auditors, Content and impact of exposure drafts, consultation, and other pronouncement – Other current issues: Current development in auditing standards, Current development in business practices, Current development in emerging technology

### Unit 3: Planning and conducting an audit of historical financial information

Planning, materiality and assessing the risk of material misstatement: Definition of materiality, business risk, audit risk, risks of material misstatement, analytical procedures– Evidence and testing consideration: Audit procedures, IT, analytical procedures – Audit procedure and obtaining evidence (for various items) – Using the works of others (evaluate the impact) – Groups audit



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#### **Unit 4: Completion, Review and Reporting**

Subsequent events and going concern: audit procedure, indicators of going concern, adequacy of disclosures – completion and final review: analytical procedures, Review – Auditor’s report: Unmodified audit report, factors, form and content, appropriateness, action, implications, paragraphs, material inconsistency – Reports to those charged with governance and management

#### **Unit 5 : Other assignments**

Audit related and assurance services – Specific assignments (Due diligence, Review of interim financial information, Prospective financial information , Forensic audits) – The audit of social, environmental and integrated reporting – The audit of performance information (pre-determined objectives) in public sector – Auditing aspects of insolvency – Reporting and other assignment.



**SILVER OAK  
UNIVERSITY**

EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)



Subject: Indirect Tax Laws								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

**Course Objectives:**

To provide basic knowledge and equip students with application of principles and provisions of GST Laws.

**Course Content:**

**UNIT -I**

[15]

Concept of indirect taxes

- (i) Concept and features of indirect taxes
- (ii) Principal indirect taxes

**UNIT – II**

[15]

- (i) GST Laws: An introduction including Constitutional aspects
- (ii) Levy and collection of CGST and IGST
  - A) Application of CGST/IGST law
  - b) Concept of supply including composite and mixed supplies
  - c) Charge of tax
  - d) Exemption from tax
  - e) Composition levy

**UNIT-III**

[15]

Basic concepts of time and value of supply & Input tax credit

Registration ,Tax invoice , Credit and Debit Notes , Electronic way bill , Returns , Payment of tax including reverse charge





**UNIT-IV**

**[15]**

Practical Problems of GST regarding calculation of GST and set off and carry forward of GST

**Course Outcome:**

1. The student should know all the concepts if Indirect taxation.
2. The student should learn to compute GST.

**Text Books:**

- Systematic approach to Income tax by Dr.Girish Ahuja & Dr. Ravi Gupta; Publisher – Bharat prakashan
- Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.

**Reference Books:**

- V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi,
- Sanjeev Kumar. *Systematic Approach to Indirect Taxes*,
- S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi,
- Girish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt Ltd

**Web resources:**

**MOOCs:**



**Subject: Fundamentals of Investment**

**Program: B.Com (Hons.)**

**Subject Code:**

**Semester : VI**

Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

**Course Objectives:**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Course Content:**

**UNIT -I**

[15]

**The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return, Concept of Crowd Funding.

**Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

**UNIT – II**

[15]

**Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

**UNIT-III**

[15]



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### **Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

#### **UNIT-IV**

**[15]**

#### **Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

#### **Course Outcome:**

- Understand what institutional investors are and how they operate
- Identify the characteristics of the principal asset classes
- Identify and distinguish between the principal investment products
- Understand the importance of establishing investor preferences
- Understand the basic principles of portfolio construction
- Distinguish between active and passive portfolio strategies and styles
- Differentiate between equity and fixed income management styles
- Understand the interaction between institutional investors and brokers/investment banks

#### **Text Books:**

- Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
- C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.

#### **Reference Books:**

- R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
- Mayo, An Introduction to Investment, Cengage Learning.

#### **Web resources:**

#### **MOOCs:**



**SILVER OAK  
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**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

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**Subject: Consumer Affairs and Customer Care**



<b>Program: B.Com (Hons.)</b>				<b>Subject Code:</b>			<b>Semester : VI</b>	
<b>Teaching Scheme</b>				<b>Examination Evaluation Scheme</b>				
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credits</b>	<b>University Theory Examination</b>	<b>University Practical Examination</b>	<b>Continuous Internal Evaluation (CIE)- Theory</b>	<b>Continuous Internal Evaluation (CIE)- Practical</b>	<b>Total</b>
6	0	0	6	24/60	-	16/40	-	100

### Course Objectives:

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.

### Course Content:

#### UNIT -I

[15]

#### 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 Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

#### UNIT – II

[15]

#### 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 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.



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

**UNIT-III**

**[15]**



**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.

### **Industry Regulators and Consumer Complaint Redress Mechanism**

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

## **UNIT-IV**

[15]

### **Consumer Protection 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

### **Course Outcome:**

A student is expected to understand the voluntary and legal measures meant to protect consumers from unethical, exploitative and unfair trade practices of business. Student is also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

### **Text Books:**

- Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. “*Consumer Affairs*”(2007) Delhi University Publication. 334 pp.
- Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
- Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.





**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

**Reference Books:**



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

- 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, Saarbrucken, Germany. 263 pp.
- Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- *The Consumer Protection Act, 1986*

**Web resources:**

- Ebook - [www.bis.org](http://www.bis.org)

**MOOCs:**



Subject: Business Tax Procedures and Management								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
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6	0	0	6	24/60	-	16/40	-	100

### Course Objectives:

To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

### Course Content:

#### UNIT -I

[15]

Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee /Government; Collection and recovery of tax, Concept of withholding tax and double tax avoiding agreement

#### UNIT – II

[15]

Assessment, re-assessment, rectification of mistakes Appeals and revisions  
 - Preparation and filing of appeals with appellate authorities  
 - Drafting of appeal; statement of facts and statement of law

#### UNIT-III

[15]

Penalties and prosecutions, Settlement Commission, Search, seizure and survey

#### UNIT-IV

[15]

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax.  
 Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

### Course Outcome:

Students will get working knowledge regarding different procedures with special reference



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

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to collection/recovery of tax, return and assessment, appeals/revisions and search and seizure.



**Text Books:**

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.

**Reference Books:**

- Agarwal, S.N.L. Agarwal Prabhat and Usha Agarwal. *Examination of Income Tax Witness - Law & Practice*. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish. and Gupta, Ravi Dr. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Chandra, Mahesh. S.P. Goyal and D.C. Shukla. *Income Tax Law and Practice*. Pragati Prakashan, Delhi.
- Singhania, Vinod K. *Elements of Service Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
- Mittal, J..K. *Law, Practice & Procedure of Service Tax*. Bharat Law House Pvt. Ltd., New Delhi.
- Gupta, S.S. *Service Tax – How to meet your obligation*. Taxmann Publications Pvt. Ltd., New Delhi.

**Web resources:**

**MOOCs:**



Subject: International Business								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

### Course Objectives:

The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

### Course Content:

#### UNIT -I

[15]

**1. Introduction to International Business:** Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business.

**2. International Business Environment:** National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.

#### UNIT – II

[15]

**3. Theories of International Trade ; Commercial Policy Instruments tariff and non-tariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning, An overview of other organizations – UNCTAD, World Bank and IMF.**

**4. Regional Economic Co-operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia

#### UNIT-III

[15]



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

**5. International Financial Environment:** International financial system and institutions;  
Foreign exchange markets, spot market, spot rate quotations, bid ask spreads, trading in spot



market, cross exchange rates ; Forward market; Rate, long and short forward position, forward premium and discount, Arbitrage, Hedging and Speculation.

**6. Foreign investments:** types and flows; Foreign investment in Indian perspective.

#### UNIT-IV

[15]

**7. International business operations:** Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

**8. Developments and Issues in International Business:** Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

#### Course Outcome:

1. Describe the foundation of international business.
2. Describe international organizations and multinational corporations.
3. Define forms of foreign involvement.
4. Discuss international trade theory.

#### Text Books:

- Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: Tata McGraw-Hill.
- Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
- Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.

#### Reference Books:

- Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
- Justin, Paul. *International Business*. Prentice Hall of India Ltd.
- Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
- RBI. Report on Currency & Finance, various issues.
- 8.Griffin, Ricky W. and Michael W. Pustay. *International Business - A Managerial Perspective*. Prentice Hall.
- V Sharan, *International Business*, Pearson Education.
- Bennett, Roger. *International Business*. Delhi: Pearson.
- UNCTAD Reports.
- WTO, Annual Report, various issues.

#### Web resources:

#### MOOCs:





Subject: Industrial Relations and Labour Law								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

### Course Objectives:

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

### Course Content:

#### UNIT -I

[15]

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

#### UNIT – II

[15]

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

#### UNIT-III

[15]

- Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining
- Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing



#### UNIT-IV

[15]

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

a) **The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure

b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

#### Course Outcome:

After successful completion of this course should enable student:

1. acquire a solid theoretical, practical and ethical perspective on many aspects of industrial relations
2. critically analyse theories, models, and paradigms in the field
3. understand the key participants, institutions, relationships and processes in employment relations, so that you acquire an enhanced ability to influence industrial relations outcomes in an informed manner

#### Text Books:

- PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
- Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education
- SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House

#### Reference Books:

- C.S VenkataRatnam, *Industrial Relations*, Oxford University Press
- P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
- JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

#### Web resources:

- <https://www.labourlawreporter.com/>- Website of the practical journal on Labour Laws and HR Management
- <https://labour.gov.in/>- Website of Ministry of Labour and Employment , Government of India
- <https://col.gujarat.gov.in> - Website of Director of Labour , Labour and Employment Department ,Government of Gujarat

#### MOOCs:



Subject: Business Research Methods and Project Work								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Project	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
4	0	2	6	24/60	-	16/40	-	100

### Course Objectives:

The course aims at sensitizing students to the changing business research methods including sampling and distributions, Data collection techniques, Data analysis interpretation and presentation of the findings, that enable informed decision making.

### Course Content:

#### UNIT -I

[15]

**Introduction to Research Methodology.** Meaning, Objectives, Types of Research, Research Process, Criteria for good research, Problems of researchers in India, Significance of research.

#### UNIT – II

[15]

- **Defining the research problem:** Meaning, Selecting the problem, Techniques involved in defining a research problem
- **Research Design:** Features, Essential concepts in research, Types of research Designs. Descriptive, Exploratory, Casual Research Designs.

#### UNIT-III

[15]

#### Sampling and Sampling Distribution:

Sampling process, Types of Sampling. Probabilistic sampling techniques: Simple Random, Systematic, Stratified and Cluster/Multi-Stage sampling. Non- Probabilistic sampling techniques: Convenience, Judgment, Quota and Snow-ball. Sampling and Non-Sampling error, Terms of Sampling: Sample Size, Sample Design, Sample Distribution, Sampling Unit, Sampling Frame, and Population



**SILVER OAK  
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**UNIT-IV**

**[15]**



**Methods of Data Collection and Project:**

- Methods of collecting primary data: Observation, Schedule,  Interview,  Questionnaire.  
 Difference between Questionnaire and schedule Methods of collecting secondary data:  
 Books, Journal,  Existing data Sources.

**Project:**

Practical Assignment on report Writing.

**Course Outcome:**

**At the end of the course, student**

- Demonstrate proficiency in defining a research problem, identifying variables or phenomena, identifying research designs, and developing purpose statements, research questions, hypotheses, central questions, and sub questions
- Demonstrate proficiency in conducting a literature review
- Demonstrate proficiency in developing a research methodology for qualitative or quantitative designs, using appropriate statistical methods for data analysis, b
- Demonstrate proficiency in writing a scholarly research proposal, using appropriate manuscript writing procedures and considering ethical issues.

**Text Books:**

Research Methodology: Methods and Techniques – C. R. Kothari, Gaurav Garg, Publisher New – Age International.

**Reference Books:**

- Business Research Methods: Naval Bajpai, Publisher-Pearson
- Business Statistics, Ken Black, Publisher Wiley India Edition.
- Business Research Methods Text and Cases by K. Karunakaran Himalaya Publication
- Research Methodology – Dipak Kumar Bhattacharya, Publisher Excel books
- Uma Sekaran, Research Methods for Business, John Wiley and Sons Inc., New York, 2000.
- Gupta, S.P. *Statistical Methods, 30<sup>th</sup> ed* Sultan Chand, New Delhi
- Research Methodology by Deepak Chawla & Neena Sodhi S. Chand Publication

**Web resources:**

**MOOCs:**



Subject: Compensation Management								
Program: B.Com (Hons.)				Subject Code:			Semester : VI	
Teaching Scheme				Examination Evaluation Scheme				
Lecture	Tutorial	Practical	Credits	University Theory Examination	University Practical Examination	Continuous Internal Evaluation (CIE)- Theory	Continuous Internal Evaluation (CIE)- Practical	Total
6	0	0	6	24/60	-	16/40	-	100

### Course Objectives:

- To provide insights in to strategic choices in managing compensation.
- There have been several innovations in the field of Compensation so deliberating the same through compensation model.
- The course also provides major Compensation issues in the context of current theory, research and practice.
- The practices illustrate new development and as well as established approaches to compensation decision.

### Course Content:

#### UNIT -I

[15]

##### Concept and Context

- Framework of Compensation Policy
- Wage Concepts and Definition of Wages Under Various Labour Legislation
- Constitutional Perspective, International Labour Standards, and Norms for Wage Determination

#### UNIT – II

[15]

##### Legal Framework of Wage and Salary Administration

- Law relating to Payment of Wages and Bonus
- Regulation of Minimum Wages and Equal Remuneration
- Provident Fund Act & Gratuity Act; Payment of Bonus Act; Workmen’s Compensation Act, 1923.

#### UNIT-III

[15]

##### Compensation Structure and Differentials



**SILVER OAK  
UNIVERSITY**  
EDUCATION TO INNOVATION

(Established under Gujarat Private Universities Act, 2009)

- Pay Packet Composition
- Institutional Mechanism for Wage Determination



- Job Evaluation and Internal Equity
- External Equity and Pay Surveys

#### UNIT-IV

[15]

#### **Reward System, Incentives and Pay Restructuring**

- Design of Performance-linked Reward System
- Incentives for Blue and White Collars
- Bonus, Profit Sharing and Stock Options
- Allowances and Benefits

#### **Emerging Issues and Trends**

- Fringe benefits
- Overview of Future Trends in Compensation Management

#### **Course Outcome:**

At the end of the semester a student should have an adequate knowledge of concept as well practice of compensation administration in industry. They should be capable of designing an effective compensation structure for an organization looking at the different pros and cons.

#### **Text Books:**

- Kogan Page, Michael Armstrong, *Handbook of Reward Management Practices, Improving Performance Through Reward Compensation* Latest Edition
- Sinha & Sinha, *Industrial relations and Labour laws* Pearson

#### **Reference Books:**

- Milkovich, Newman, VenkatRatnam; *Compensation* Tata McGraw Hill Latest Edition
- Tapomoy Deb, *Compensation Management- Text and Cases*, Excel Latest Edition
- Mousumi Bhattacharya, Nilanjan Sengupta, *Compensation Management*, Excel Latest Edition
- Dipak Kumar Bhattacharyya, *Compensation Management*, Oxford Latest Edition

#### **Web resources:**

#### **MOOCs:**