

Major papers

Specialization:

1. Human Resource Management
2. Accounting
3. Marketing Management
4. Finance

1. Specialization: Human Resource Management

Course Name: Human Resource Management (Major 1)

3rd Semester

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Unit 1: Introduction

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting. (12 Classes) (20 Marks)

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction (12 Classes) (20 Marks)

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well being and concept of work life balance and quality of work life. (12 Classes) (20 Marks)

Unit 4: Performance Appraisal

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits. (12 Classes) (20 Marks)

Unit 5: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM. (12 Classes) (20 Marks)

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Note: Latest edition of text books may be used.

Course objective: To provide students with a comprehensive understanding of the principles and practices of managing human resources in organizations.

Learning outcome: Students will be able to apply various HR strategies and techniques to effectively recruit, select, develop, and retain employees.

No. of Contact Classes: 60

Name of the Designer: : Dr. Tilak Ch. Das, Prof. Aparajeeta Borkakoty, Gauhati University, tilak@gauhati.ac.in, apara_jeeta@yahoo.com

Course Name: BUSINESS LAWS (Major 3)

Credit: 4

Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

Contact- meaning, characteristics and kinds

- a) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
 - b) Void agreements
 - c) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
 - d) Contingent contracts
 - e) Quasi – contracts
- (12 Classes) (20 Marks)**

Unit 2: The Indian Contract Act, 1872: Specific Contract

- a) Contract of Indemnity and Guarantee
 - b) Contract of Bailment
 - c) Contract of Agency
- (12 Classes) (20 Marks)**

Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
 - b) Conditions and warranties
 - c) Transfer of ownership in goods including sale by a non-owner
 - d) Performance of contract of sale
 - e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
- (12 Classes) (20 Marks)**

Unit 4: Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
 - b) Differences between LLP and Partnership, LLP and Company
 - c) LLP Agreement,
 - d) Partners and Designated Partners
 - e) Incorporation Document
 - f) Incorporation by Registration
 - g) Partners and their Relationship
- (12 Classes) (20 Marks)**

Unit 5 (A): The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque

- a) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- b) Negotiation: Types of Endorsements
- c) Crossing of Cheque
- d) Bouncing of Cheque

5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.

(12 Classes) (20 Marks)

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

3rd Semester
Course Name: BUSINESS STATISTICS (Multi Disciplinary)
Credit 3

Unit 1: Statistical Data and Descriptive Statistics

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- b. Expectation and variance of a random variable, Probability distribution of random variable.
- c. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

Unit 3: Simple Correlation and Regression Analysis

- a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.
- b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis

- Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)
- Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

Unit 5: Time Series Analysis

- Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trendline using principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis.

Suggested Readings :-

1. Gupta, S.C. Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens ,Narinder Kumar. Statistics (Schaum's Outline Series)
3. Hazarika, Padmalochan, Business Statistics – S.Chand
4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3rd Semester
New Venture Planning (SEC 3)
Credit: 3

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit I: Starting New Ventures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

Unit II: Methods to Initiate Ventures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

Unit III: Legal Challenges in Setting up Business

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

Unit-IV: the Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New-Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

Unit V: The Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

3rd Semester

E-Filing of Returns (SEC 2)

Credit: 3

(Theory: 50 & Practical: 50)

Objective: To provide the students the concepts and practical knowledge about electronic filling of returns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing.. E-filing process and relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be used.

Softwares:

1. Excel Utility available at incometaxindiafiling.gov.in

****Any subsequent amendment to the relevant Act may be incorporated accordingly.**