



B.COM 5th SEMESTER FULL SYLLABUS (FYUGP/NEP)
FOR THE STUDENTS OF GAUHATI UNIVERSITY
TOTAL SUBJECTS = 5 (FIVE)

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (Total=20)	TOTAL MARKS (IN FINALS)
Strategic Human Resource Management	Major Paper	4	60
Labour Welfare and Social Security	Major Paper	4	60
Performance Management	Major Paper	4	60
Corporate Laws	Major Paper	4	60
Internship	NA	4	60

Note: There will be no theory examination in the Finals for the Internship component. However, depending on the respective college authorities, students may be required to give an oral or any other form of presentation based on the internship they have completed. The respective colleges will make the decision regarding this. For complete details, please refer to the full guidelines provided in the attached PDF.

FOR DETAILED NOTES AND STUDY MATERIALS: VISIT – WWW.PANKAJKIKAKSHA.COM



Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit-I: Introduction

(15 Classes) (25 Marks)

Strategic role of HRM, Planning and implementing strategic HR policies HR Strategies to increase organisational performance, Cultural diversity

Unit-II: Managing Strategic Organisation

(15 Classes) (25 Marks)

Managing Strategic Organisational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organisations, HR and BPR (Business Process Reengineering), Flexible work arrangement.

Unit-III: Establishing Strategic Plans

(15 Classes) (25 Marks)

Establishing Strategic Compensation Plans, Trends, Objectives and Approaches to international compensation

(15 Classes) (25 Marks)

Unit-IV: HR in International Context:

Managing global HR- HR and the internalization of business, International recruitment at different levels, issues in staff selection and retention, Training, Development and maintaining international employees, Expatriate Training.

Books Recommended:-

1. **Personnel Management, Text and Cases**, Author: C. B. Mamoria and S. V. Gankar, Pub: Himalaya Publications
2. **Delivering Competitive Advantages** Author: Clive Morton, Andrew Newall, Jon Sparkes, Pub: Jaico Publishing House 1st edition.
3. **International HRM – Managing People in International Context**, Author: Dowling, Welch
4. **Selected Readings in HRD-** by Kuldee Singh, T.V. Rao, Baburaj Nair: Tata McGraw-Hill Publishing Company Limited
5. **Strategic Human Resource Management-** by William P. Athony, Pamella L. Perrewe, K. Michele Kacmar: Harcourt Brace Jovanovich College Publiswhin
6. Charles Greer, Strategic Human Resource Management, Pearson Education
7. Gary Dessler, Human Resource Management, PHI, New Delhi.

Course Objective: The objective of the Strategic Human Resource Management course is to provide students with an understanding of how to align human resource practices with organizational strategy in order to enhance employee performance, engagement, and overall organizational effectiveness.

Learning Outcomes:

1. Students will gain knowledge of strategic HRM concepts and frameworks and be able to analyze how HR practices can contribute to achieving organizational goals and competitive advantage.
2. Students will develop the skills to design and implement HR strategies and policies that align with the organization's strategic objectives, including recruitment, selection, training and development, performance management, and employee retention.
3. Students will understand the importance of managing diversity and inclusion in the workplace and be able to develop strategies to create an inclusive and supportive organizational culture.
4. Students will learn to effectively manage employee engagement, motivation, and productivity through strategies such as employee involvement, reward systems, and work-life balance initiatives.
5. Students will be able to analyze and address HR challenges and issues related to globalization, technological advancements, and changing workforce dynamics, and develop strategies to adapt and thrive in a dynamic business environment.

No. of Contact Classes: 60

Name of the Designer: Dr. Tilak Ch. Das, Gauhati University, tilak@gauhati.ac.in

Course Name: Labour Welfare and Social Security (Major 10)

Credit 4

Total Marks: 100



Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Introduction- Labour Welfare & Labour Markets- Nature and characterises of Labour market in India, Labour productivity, Labour market policies, Socio- economic aspects affecting labour welfare, welfare benefits. **(15 Classes) (25 Marks)**

Unit II: Globalisation and Labour markets in India, Labour emigration and its impact, International Labour Organisation (ILO), objectives and Labour Welfare in India. **(15 Classes) (25 Marks)**

Unit III: Social Security

Meaning, objective, types of social security, Social assistance and social insurance, development of social security in India, Social security measures for industrial employees. International standards of social security. Quality of Work Life, Counselling **(15 Classes) (25 Marks)**

Unit IV: Social Security Legislations

Employees Provident Fund Act, Employees State Insurance Act, Workers Compensation Act 1923, Payment of Gratuity Act, Maturity Benefit Act, Unorganised workers Social Security Act 2008.

(15 Classes) (25 Marks)

Suggested Readings

1. Kapoor, N.D., Elements of Industrial Law, Sultan Chand, New Delhi, 2020
2. Garg, Ajay, Labour Laws one should know, Nabhi Publication, New Delhi, 2020
3. Kumar H.L., Practical Guide to Employees' Provident Funds, Universal Law Publishing Co., New Delhi, 2020
4. Srivastava S C, Industrial Relations And Labour Laws, Vikas Publishing House, Noida
5. Kumar H.L., Labour Laws Everybody Should Know, Universal Law Publishing Co., New Delhi, 2020
6. Kumar H.L. , Practical Guide to Payment of Gratuity, Universal Law Publishing Co., New Delhi, 2020
7. Kumar H.L., Practical Guide to Labour Management, Universal Law Publishing Co., New Delhi, 2020
8. Kumar H.L., Compliances under Labour Law, Universal Law Publishing Co., New Delhi, 2020
9. Sarma A.M., Aspects of Labour Welfare and Social Security, Himalaya Publishing Hous, Mumbai, 2016
10. Subba Rao P, Labour Welfare And Social Security, Himalaya Publishing House, Mumbai, 2009
11. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, Sage Publications, New Delhi,
12. Introduction to Social Security, ILO Office, Geneva,

Course objective: To develop students' knowledge and awareness of the social security measures and welfare programs implemented for the welfare of workers.

Learning outcome: Students will gain an understanding of the various social security schemes and labor welfare initiatives, enabling them to assess their impact and contribute to the well-being of employees.

No. of Contact Classes: 60

Name of the Designer: Prof. Aparajeeta Borkakoty, Gauhati University, apara_jeeta@yahoo.com

Course Name: Performance Management (Major 11)

Credit 4

Total Marks: 100



Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Introduction

(15 Classes) (25 Marks)

Meaning, concept and brief background of Performance Management, its importance, Place of PM in Human Resource Management; performance Management Framework- Process – Mid Cycle and End Cycle- Steps in Performance management

Unit II: Performance Management Planning

(15 Classes) (25 Marks)

Organisations mission, strategy and goals, Goals Settling, Quality of goals, Employee Engagement through Performance Management System, Performance Planning process and employee performance.

Unit III: Performance Appraisal

(15 Classes) (25 Marks)

Definitions, dimensions, objectives, advantages & disadvantages, characteristics, process limitation methods- traditional and modern, Performance assessment.

Unit IV: Contemporary Issues in PM

(15 Classes) (25 Marks)

Linking Performance to compensating & Rewards and recognition, Creating PM Culture through HR Progress and practices. Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning,

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management. Oxford University Press.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, NarainBagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

Course objective: To equip students with the skills and knowledge needed to effectively manage employee performance and enhance organizational productivity.

Learning outcome: Students will be able to develop performance appraisal systems, set performance goals, provide constructive feedback, and design performance improvement plans.

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



UNIT 1: Introduction

15 Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2: Documents

15 Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT 3: Management

15 Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT 4:

10 Lectures

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Winding Up: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.

UNIT 5: Depositories Law

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

Internship Guidelines for Undergraduate Students

As per FYUGP & FYIMP curriculum structure of
Gauhati University under NEP 2020

January, 2025

(Approved by Academic Council, GU, vide Resolution No. AC-04/2025/8)
dated 19.03.2025

PANKAJ K. KALISHA



Internship Guidelines for Undergraduate Students Gauhati University

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1. Introduction and background:

A major initiative of UGC to provide holistic education at undergraduate level is integration of internship as a requirement for granting UG degree under NEP 2020. The curriculum and credit framework for undergraduate programmes (UGC, 2022) envisions internship as “*induction into actual work situations*” and recommends that:

“Students to be provided with opportunities for internships with local industry, businesses, artists, crafts persons, etc., as well as research internships with faculty and researchers at their own or other HEIs/research institutions, so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.”

Accordingly, the credit framework provides for “Summer Internship” of 2-4 credits (sec. 5.1.7), to be completed in the fifth semester. Further, the UGC also notified a set of guidelines in Feb., 2024 (<https://www.ugc.gov.in/>) for internship/research internships with suggestive implementation strategies.

Gauhati University introduced undergraduate programmes in its academic departments and affiliated colleges as per NEP2020 w.e.f. the academic session 2023-24 wherein provision is made in the curriculum structure for mandatory internship of 4credits.

The GU Examination Regulations, 2023 (Sec. 5.2e) adapted the definition of internship as “*a course requiring students to participate in a professional activity or work experience, or cooperative education activity with an entity external to the education institution, normally under the supervision of a teacher/ an expert of the given external entity. A key aspect of the internship is induction into actual work situations.*” This regulation also provides the basic guidelines for evaluation and credit transfer from internships.

The following sections deal with operational aspects/working model of internship/research internship adapted for Gauhati University and its affiliated colleges, based on notified UGC guidelines (<https://www.ugc.gov.in/>).

2. Internship/research internship¹: Based on the basic objectives, two categories of internships are identified:

2.1 Category I: Enhancing employability

To minimize the gap between the knowledge from traditional learning and practical skill so that the graduates attain the required attribute to join a workforce

2.2 Category II: Developing research aptitude

To provide exposure to actual research environment and develop skills in research tools and techniques including policy framework, IPR, legal and ethical issues.

¹It is a mandatory requirement for granting a three/four-year degree as per the GU FYUGP/FYIMP course curriculum under NEP 2020. Internship/apprenticeship requirement for one year “Certificate” and two year “Diploma” in a Multiple Entry-Exit system of the undergraduate programmes are to be carried out separately



3. Credit allocation:

Total credits to be earned from internships are four (4) with equivalent marks of 100. It can however be split into parts of minimum one credit. For example, there may be two segments of the internship with 2 credits each or 1+3 credits earned from the same IPO or different IPOs.

4. Duration² and timing of internship

- i. Although the internship/summer internship is to be carried out during the “Summer Term” as defined in the GU Academic Calendar, the duration of work may be extended or split into parts as per mutual agreement between the IPO/Domain Expert and the parent institution. However, the result of the 5th semester will be according to the Sec. 4(iv)
- ii. All students shall be required to undergo an internship of four credits. The credit of the internship shall be reflected in the transcript of the 5th semester examination.
- iii. The internship should be completed preferably in the intervening “Summer Term” as defined in the GU Academic Calendar, during 3rd-5th Semester. The internship may also spread across the semesters, without hampering regular classes of the student.
- iv. In exceptional circumstances, the student may carry out the internship during or at the end of the 6th semester as per GU regulations. However, in such circumstances, his/her result of the 5th semester shall remain withheld/undeclared till such time the internship is satisfactorily completed
- v. As defined by the UGC, one credit of internship means two-hour engagement per week, i.e., in a semester of 15 weeks’ duration, one credit is equivalent to 30 hours of engagement in a semester. Accordingly, for a four-credit internship at GU and its affiliated colleges, a minimum of 120 hours of engagement will be required which should be reflected in the activity logbook.

5. Internship structure and working model:

5.1 Role of the HEIs: Each of the HEIs has to play a crucial role in developing an enabling ecosystem for internship which requires proactive actions. The UGC guidelines on internship envisage the following:

- i. *Each HEI should have a Nodal Officer who is responsible for developing need and demand-led verticals as well as expectations from each vertical in undergraduate programmes. The internship must be well-defined, with clear outcomes. It is critical to explore, reach out to, and sign a Memorandum of Understanding (MOU) with local businesses, research organisations, HEIs, etc. as this will aid in training, research, employment, and start-ups.*
- ii. *To define verticals, HEIs must undertake a survey in the local market to understand the needs of companies and the expectations of students. These verticals can be on the basis of industry clusters operational in the country, from emerging technologies and from the international world of work also.*

²Sec. 45.3 of GU Examination Regulation defines the internship duration as: “Duration for a 2-4 credit internship will be eight weeks (Two months)”



5.2 The working model to be followed for GU and its affiliated colleges for efficient implementation of internship programme is enumerated below:

- i. Each of the HEIs will form the Research and Development Cell (RDC) which will oversee and coordinate successful implementation of the internship programme.
- ii. “The Coordinator, RDC” or the “Nodal Officer, Internship programme” of the HEI will be the single point of contact for CoE, GU for all matters related to UG internship
- iii. The Academic Register, GU will maintain the updated inventory of the RDCs in its affiliated colleges along with contact details of the designated coordinator/Nodal Officer
- iv. The Coordinator/Nodal Officer will identify the need and demands of students in diverse disciplines and liaise with the identified institutions/organisations/individuals for internship allocation and subsequent completion
- v. The Coordinator/Nodal Officer will maintain the detailed inventory of students undertaking internship and update in the GU portal and/or communicate with the CoE.
- vi. The Coordinator/Nodal Officer will be tasked with networking and collaboration with local/regional/national/international institutions/organisations/individuals to identify the potential areas where interns can be deployed
- vii. Coordinator/Nodal Officer will take necessary action to execute MoU with relevant organisations/institutions as and when necessary
- viii. Students may on their own initiative choose internships supervisors from knowledge institutions/industries/labs./NGO/Govt or Semi Govt. organisations or departments/local self Govt. institutions/ domain experts in a specialised field-national or international. However, any such endeavour has to be endorsed and documented by the RDC/Nodal Officer and duly communicated to the CoE.
- ix. “Each intern would be attached to an internship supervisor(IS) in the internship providing organization (IPO), and a mentor (faculty member) from GU/ affiliated college(as the case may be) for a specified duration and conduct a time bound internship project. GU/affiliated college and the internship providing organization (IPO) would play important roles in facilitating the smooth conduct of the internship.”
- x. Any expenses incurred by the students like TA/incidentals or other expenses shall be borne by them and GU/ affiliated college shall not contribute to reimbursement of such expenditures
- xi. The RDC may identify a set of problems at local/regional or national level alongwith potential mentors for these projects and notify at the institution website.
- xii. The list of sectors and details of organisations/domain experts will be dynamically updated in the institution’s website.
- xiii. Orientation workshops/awareness camps will be organised by each of the HEIs at the beginning of the semesters highlighting the need and benefits from internships to the students.



6. Suggestive sectors for internship/research internship

6.1 Category I: The HEIs may identify sectors as given below in which students can carry out internships (vide UGC guidelines, Feb., 2024). However, this is only a suggestive list and the HEIs may identify any other sector if required, subject to approval of the competent authority at GU.

- i. Trade and Agriculture
- ii. Economy and Banking/Financial Services and Insurance
- iii. Logistics, Automotive & Capital Goods
- iv. Fast Moving Consumer Goods & Retail
- v. Information Technology/Information Technology enabled Services & Electronics
- vi. Handcraft, Art, Design & Music
- vii. Healthcare & Life Science
- viii. Sports, Wellness and Physical Education
- ix. Tourism & Hospitality
- x. Digitisation & Emerging Technologies (Internet of Things/Artificial Intelligence/Machine Learning/Deep Learning/Augmented Reality/Virtual Reality, etc.)
- xi. Humanitarian, Public Policy and Legal Service
- xii. Communication
- xiii. Education
- xiv. Sustainable development
- xv. Agriculture sector-for internship in rural areas
- xvi. Any other rural and community-oriented sectors including NGOs, SHGs etc.

6.2 Category II

- i. The RDC will liaise and identify potential mentors from different knowledge institutions across the country and abroad willing to take interns of the respective HEIs
- ii. A pool of willing faculty members may be identified to take interns in this category at Gauhati University. This dynamic list will be made available and updated at the beginning of each semester through GU portal. The entire application process, acceptance by a supervisor and completion of the internships will be done through an 'internship module'.
- iii. For this purpose a limited number of internships may be funded by the University (a nominal fellowship amount) with the condition that such internships must be carried out under identified supervisors who specialise in subjects which can potentially be aligned with SDGs and national goals, i.e., a certain number of internships under identified guides may be sponsored by University in predefined themes that are aligned with SDGs and national goals. The interns may be provided accommodation in the university halls during the summer term, for this purpose
- iv. As part of forward integration, any affiliated college may also develop an inventory of predefined themes/projects, pairing them with potential mentors from Labs/R&D institutions and/or universities. Such measures have to be well publicised through notice boards and institution websites



7. Evaluation and credit transfer

7.1 Internship evaluation and eventual credit transfer will be governed by the prevailing examination regulations of Gauhati University as amended up to date, which state (in Sec45.4) as follows:

45.4 Credits will be transferred subject to the following:

- a. The internship is approved by the RDC of the College/university
- b. A certificate of successful completion of the internship along with activity logbook and evaluation report of Internship Supervisor of the respective institution where the internship is carried out.
- c. Demonstrable evidence of work in the form of a report and seminar presentation by the intern, to be evaluated by a committee of teachers/experts appointed by the Controller of Examinations. The evaluation may be on the following aspects:
 1. Format of presentation and the quality of intern's report
 2. Acquisition of skill sets by the intern
 3. Originality and any innovative contribution
 4. Significance of research outcomes
- d. The completion report alongwith the certificate sent to the Controller of Examinations by the RDC

7.2 It will be the responsibility of the respective HEIs to communicate with the CoE for seamless credit transfer against each of the students.

7.3 In sectors like agriculture in rural areas, the internship completion certificate may be obtained from 'Gram Panchayat'/'Zilla Parishad'/BDO/Agriculture Extension Officer etc. to be certified by the RDC/Nodal Officer of the respective HEIs.

7.4 As defined in the UG curriculum structure of Gauhati University, the credit for internship will be reflected in the SGPA of the 5th semester regardless of timing of completion.

8. Role of the internship supervisor and mentor (Vide UGC guidelines, 2023)

- i. Internship supervisor is any individual who will be nominated by the Internship Providing Organization (IPO) for monitoring and supervising the student during the internship duration. Internship Supervisor should monitor the regularity of the intern at his/her workplace and guide him/her. At the end of the internship, the Internship Supervisor will ensure issuing of completion certificates to the intern. He/She shall also endorse the internship report on completion of the internship"
- ii. Each intern shall be put in charge of a mentor who shall be a faculty member of GU/affiliated college (as the case may be). He/she will be providing professional/research guidance to the student during the internship which will enhance the internship experience and learning of the intern. Further, on completion of Internship, the intern will prepare an internship report and get it endorsed by mentor."



9. Mode of internship

- i. Internship/research internship may be carried out either entirely in physical mode or adopting a hybrid mode as per need and convenience of the IPO/mentor and the parent institution.
- ii. In a hybrid mode, the theoretical component may be completed online while the hands-on component will be completed in physical mode.

10. Linking internships to outcomes of VAC/AEC/SEC

As a backward integration, the VAC/AEC/SEC may be considered as prerequisite for internship on a case-to-case basis, at HEI level

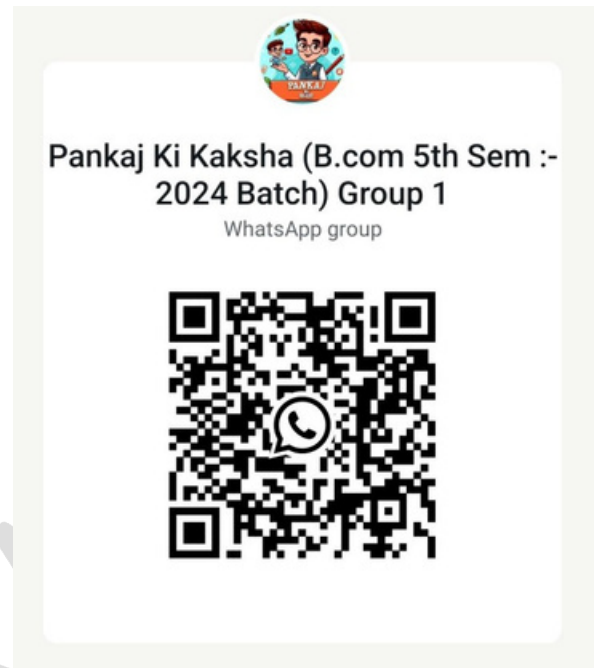
11. Incentivising performance

The colleges may work out a mechanism to recognize and reward innovative work done through internship

12. Internship management module

- a. As recommended by the UGC, the Affiliated colleges may develop digital portals where they can “register experts, agencies, industries, organisations, mentors, faculty members which are open and visible to students. These portals should have the scope of application programming interface (API) integration, so that they can be integrated with a central portal”
- b. Gauhati University will facilitate a customized UG internship management module, integrated with the training and placement module in the ERP platform SAMARTH at <https://gauhati.samarth.ac.in> which will act as the central platform for all the affiliated colleges

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