



## THE UNIVERSITY OF BURDWAN

### Minor Course under Vocational Education & Training

Course Code: HRM3021

Course Title: Human Resource Management –Module 1

Total Credit: 4 (Lecture -3, Tutorial -1)

Duration: 60 Hours

Detailed Syllabus – Third Semester

#### Introduction HR Executive (Duration: 4 Hours)

- Describe the roles and responsibilities of an HR Executive - Payroll and Employee Data Management.
- Explain the importance of the role.
- Explain organisation structure and various functions carried out in an organisation.
- Describe organisational, external agency and employee requirements for information.

#### Maintain employee records for compensation and benefits calculations (Duration: 15 Hours)

- List various data recording systems used in organisations to capture and process employee data.
- Record data manually in physical registers and files.
- List various sources of information related to payroll and employee data management.
- Describe various methods of taking attendance.
- Describe overtime and leave marking and approval process.
- List income tax-related investments and declaration form and evidence required with it.
- Describe various headers in a salary slip.
- List various information required to be maintained during the entire employee lifecycle in an organisation.
- Describe procedures for keeping data confidential and secure. Maintain records of new employees for details such as employee name, ID, team, salary, date of birth, address, etc.



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- Seek necessary details of new employees from relevant authorities/ departments in the organisation such as employee number, access card number, date of joining, salary break-up, bands/levels, etc.
- Obtain records of existing employees assigned to new roles, in a timely manner pertaining to new designations, salary hikes, changes in pay bands, salary structure, departments, etc.
- Update records of existing employees assigned to new roles, in the database to reflect changes accurately and in a timely manner.
- Update leave details of employees into the database.
- Record the leave without pay details of employees.
- Record the overtime details of employees (when applicable).
- Update the date of resignation of the employees as well as the employee status to indicate resignation.
- Obtain salary calculation that forms part of a full and final settlement.
- Obtain previous employment detail /salary details if required/applicable.
- Seek clarifications and supporting information to address gaps in information in a timely manner, from appropriate department/authority.
- State standards, policies and procedures followed in the company relevant to own employment and performance conditions.
- List the organisation's hierarchy, departments, authorised signatories and authorisation's procedures.
- State the organisation's policies for recording and storing data.
- State the organisation's procedures for maintaining the security and confidentiality of information.
- State the organisation's policies and procedures for resolving discrepancies.
- State the organisations' human resource policies.



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#### Process statutory entitlements for finalizing compensation and benefits (Duration: 15 Hours)

- Describe how to process statutory entitlements and deductions with respect to staff compensation and benefits.
- State current rules relating to statutory payments and deductions.
- State relevant concepts and terms regarding provident fund deduction such as employee's contribution, employer's contribution, minimum and maximum PF deduction allowed, government website through which payment is to be made, eligibility criteria, etc.
- State relevant concepts and terms regarding ESI deduction such as employee's contribution, employer's contribution, minimum and maximum ESI deduction allowed, government website through which payment is to be made, the applicability of ESI provisions to employees with salary as limited by present rules, etc.
- List statutory and regulatory authorities related to compensation and benefits.
- List documentation to be maintained for statutory compliances for PF, ESIC, Professional Tax, Income Tax, etc.
  
- Determine entitlement to statutory payments, provident fund (PPF), employees state insurance (ESI), professional tax, etc. for staff compensation and benefits.
- Calculate any applicable pre-tax deductions and all relevant statutory and non-statutory deductions.
- Identify the tax liabilities for various salary amounts and types.
- Identify relevant concepts and terms regarding Provident Fund deduction such as employee's contribution, employer's contribution, minimum and maximum PF deduction allowed and government website through which payment is to be made, eligibility criteria, etc.
- Calculate the amount of PF to be deducted individually from employees' salaries.
- Process PF Nomination, PF-Withdrawal and PFTransfer documents.



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- Identify relevant concepts and terms regarding ESI deduction such as employee's contribution, employer's contribution, minimum and maximum ESI deduction allowed, government website through which payment is to be made, the applicability of ESI provisions to employees with salary as limited by present rules, etc.
- Calculate the amount of ESI to be deducted individually from employees' salaries.
- State organization's standards, policies, procedures, guidelines and service level agreements for dealing with queries and your role and responsibilities in relation to these.

#### Process salary packages in the payroll system (Duration: 15 Hours)

- Describe how to process salary packages in the payroll system.
- State key features of the legislation, regulations and taxation systems relevant to salary packaging arrangements and additional allowances.
- List benefits and costs to organisations and employees of salary packaging arrangements.
- Explain different models for salary packaging, including gross salary plus benefits, total employment costing.
- Describe external and organisational sources that can be accessed for additional information on salary packaging arrangements and additional allowances.
- Describe salary slip information.
- Prepare standard information for employees on available salary packaging options.
- Provide information to employees according to organisational policies and procedures
- Obtain employee information required to process salary packaging arrangements in line with organisational procedures.
- Determine tax and non-tax components of salary packaging arrangements.



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- Calculate the impact of additional allowances on employee's gross income in the payroll system.
- Maintain payroll records relating to employee salary packaging arrangements and additional allowances according to organisational policies and procedures
- State standards, policies, and procedures followed in the company relevant to own employment and performance conditions.

#### Process payroll data (Duration: 11 Hours)

- List different types of payroll systems.
- List the organisation's methods of salary and payroll disbursement.
- Describe operational work systems, equipment, management and site operating systems for payroll activities.
- Explain workplace procedures and policies for carrying out employee payroll activities.
- List documentation requirements for carrying out employee payroll activities.
- Explain problems that may occur and appropriate action that can be taken to resolve these problems.
- State regulations relevant to payroll activities.
- Describe workplace grading systems.
- Describe workplace leave and roster systems.
- Ensure all earnings are authorised and calculated in accordance with defined remuneration policies and workplace procedures.
- Maintain a record of leave entitlements; leave taken, loadings and allowances.
- Calculate gross pay and deductions accurately from information contained in relevant documents.
- Prepare payroll within designated timelines and in accordance with organisational policy and procedures.



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- Reconcile total wages for a pay period, check or correct irregularities or refer to designated persons for resolution.
- Make arrangements for payment in accordance with organisational and individual requirements.
- Produce payroll records in accordance with organisational policy and security procedures.
- Check the accuracy of payroll records in accordance with organisational policy and security procedures.
- Coordinate with accounts team for final salary payments by sharing accurate and timely information in required formats
- Follow security procedures for processing payroll and for maintaining payroll records.
- Respond to payroll enquiries in accordance with organisational and legislative requirements. • Provide information in accordance with organisational and legislative requirements.
- State organisational policies and procedures across the full range of tasks for the required payroll processes.

### Reference Books on Human Resource Management

- 1) Human Resource Management in India – Sage Publications India Pvt Ltd
- 2) Strategic Human Resource Management – Pearson India.
- 3) Human Resource Management in India – Excel Books
- 4) Human Resource Management in India – Tata Mc Grow Hill Education
- 5) Human Resource Management an Indian Context—Himalaya Publishing House
- 6) Human Resource Management in India—Thi Learning Pvt Ltd
- 7) Indian Ethos and Human Resource Management—Excel Books
- 8) Human Resource Management in India—Oxford University Press