



**Kavayitri Bahinabai Chaudhari North Maharashtra University,
Jalgaon Faculty of Commerce & Management**



Common Credit distribution structure for Four-year Honors Degree Programme

B. Com (Honors)

Major - Advanced Accountancy/ Advanced Costing/Business Administration

Minor - Economics/Computer Management/Banking & Finance



**Course Titles and Course Codes: Core Courses (DSC), OE, VEC, IKS and CC
(As per NEP-2020)**

Under

Faculty of Commerce & Management

(Academic Year 2026-2027)

Faculty of Commerce & Management

B. Com Programme

Distribution of Credits as Per GR dated 20/4/2023 for All Verticals

Verticals		Prescribed	Total Allotted Credit
Major (Including IKS + Electives + RM)		Minimum 50% $\geq$ 80	96
Minor		18-20	20
GE/OE		10-12	10
VSES	VSC	8-10	10
	SEC	06	06
AEC/IKS/VEC	AEC	08	08
	IKS	02	02
	VEC	04	04
Internship/Apprenticeship/ Field Project/Community Engagement Programme/ Co- Curricular	Internship/Apprenticeship	08	08
	Field Project (FP)/ Community Engagement Programme (CFP)	04-06	04
	Co-Curricular (CC)	08	08
Total			176

Note: As courses pertaining to Geography is in faculty of Humanites, the students from Faculty of Commerce & Management and Faculty of Science & Technology will opt the subjects from OE. While those college having Geography Course in BCom Programme, then it is responsibility of the colleges to protect the workload of such faculty by allotting concerned subject in OE/GE and VSC Baskets

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon
Faculty of Commerce & Management – BCom Program

Credit distribution Structure as per GR Dated 13 March 2024 & 20/04/2023

Level	Sem.	Major/Minor (Core) Subjects			GE/OE	VSE, SEC (VSEC)	ACE, VEC, IKS	CC, CEP, OJT, Int	Credits	
		M1	M2	M3						
4.5	I	DSC-1 (4)	DSC-2 (4)	DSC3(4)	OE-1(2)	VSC-1 (2)	AEC-1 (2) (ENG) IKS-Genric (2)	CC1 (2)	22	
	II	DSC-4 (4)	DSC-5 (4)	DSC6 (4)	OE-2 (4)	VSC-2 (2)	AEC-2 (2) (ENG)	CC-2 (2)	22	
	Cum. Cr.	8	8	8	6	04	06	4	44	
Level	Sem.	Major (Core) Subjects		--	Minor Subjects (Min)	GE/OE	VSC, SEC (VSEC)	ACE, VEC, IKS	CC, CEP, OJT, Internship	Credits
		Mandatory (DSC)	Elective (DSE)							
5.0	III	DSC-7(4) DSC-8 (4)	--	--	Min-1 (4)	OE-3(2)	SEC-1(2)	VEC-1 (2) (ES) AEC-3 (2) (MIL)	CC-3 (2)	22
	IV	DSC-9 (4) DSC-10 (4)	--	--	MIN-2 (2)	OE-4(2)		VEC-2 (2) AEC-4 (2) (MIL)	CC-4(2) Int/OJT/PW (4)	22
	Cum. Cr.	8+16 = 24	--	8	8+6=14	6+4=10	6	6 + 4 = 10	4 + 8 = 12	8+80=88
5.5	V	DSC-11 (4) DSC-12 (4) DSC-13 (IKS-2) (2) (Subject Specific)	DSE-1 (2)	--	Min-3 (4)	--	VSC-3(2) SEC-2(2)		FP (2)	22
	VI	DSC-14 (4) DSC-15 (4) DSC-16 (2)	DSE-2 (2)	--	Min-3 (2)	--	VSC-4(4) SEC-3(2)	--	FP (2)	22
	Cum. Cr.	24 + 20 = 44	4	8	14+6=20	10	16	14	12 + 4 = 16	132

Note:

- Number in brackets indicate credits allotted.

Fourth Year BCom (Honors)

Level	Sem.	Major (Core) Subjects		RM	Minor Subjects (Min)	GE/OE	VSE, SEC (VSEC)	ACE, VEC, IKS	CC, CEP, OJT, Internship	Credits
		Mandatory (DSC)	Elective (DSE)							
6	VII	DSC-17 (4) DSC-18 (4) DSC-19 (4) DSC-20 (2)	DSE-3 (4)	--	RM (4T)	--	--	--	--	22
	VIII	DSC-21 (4) DSC-22 (4) DSC-23 (4) DSC-24(2)	DSE-4 (4)	--	--	--	--	--	OJT/Int.(4)	22
		44+28=72	4 + 8 = 12	8	20 + 4 =24	10	16	14	16 + 4 = 20	176

Observations

- **Major DSC (Mandatory):** is the subject that represents the main focus of the degree, and the degree will be awarded in that Subject. Students should secure a minimum 50% of total credits through Major (core) Courses (mandatory courses, electives, vocational courses, Internship/ Field Projects/ Apprenticeship/ Community Engagement Projects, Seminars, and Group Discussion. In addition, Entrepreneurship, IPR and Research Project shall be offered in case of Honors with Research Degree) in Three /Four Years for the award of Major Degree.
- **Major Specific IKS (Cr-2)** is included under Major.
- **Minor:** is the subject that may complement the Major subject or can have interdisciplinary bandwidth. Minor subject may be related or unrelated to the Major subject. The Minor subjects may be from the different disciplines of the same faculty of DSC Major (Core) or they can be from different faculty altogether. The minor Banking & Finance subject will be shared by economics teacher along with Commerce teacher.
- **GE/OE:** is to be chosen compulsorily from faculty other than that of the Major and from the faculty-wise baskets of **OE** prepared by University/Colleges.
- **SEC** (Skill Enhancement Courses) to be selected from the basket of **Skill Courses** approved by University.
- **VSC** (Vocational Skill Courses): including **Hands on Training** corresponding to the Major and/or Minor Subject, to be selected from the basket. Wherever applicable, vocational courses will include skills based on advanced laboratory practical's of Major.
- **AEC** (Ability Enhancement Courses): **a)** English: 04Credits, **b)** Modern Indian Language (MIL):04 credits,
- **VEC** (Value Education Courses): to be chosen from the courses, such as; Understanding India, Environmental Science/Education, and Digital and Technological Solutions,
- **IKS** (Indian Knowledge System): Courses on IKS to be selected from the basket of IKS courses approved by University.
- **CC** : (Co-curricular Courses): to be chosen from the courses, such as; Health and Wellness, Yoga education, Sports and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/ Visual/ Performing Arts. (Activities/Theory/ Practical/Assignment).
- **FP/CEP:** Field Projects/Community Engagement and Service corresponding to the Major (Core) Subject.

FACULTY OF COMMERCE & MANAGEMENT

1) Degree Nomenclature under the Faculty

- 1) **B. Com (Honors/Research) (Major)** – Advanced Accountancy (**Minor**) – International Business Management
- 2) **B. Com (Honors/Research) (Major)** – Advanced Accountancy (**Minor**) - Banking & Finance
- 3) **B. Com (Honors/Research) (Major)** – Advanced Accountancy (**Minor**) – Auditing & Taxation
- 4) **B. Com (Honors/Research) (Major)** – Advanced Costing (**Minor**) - International Business Management
- 5) **B. Com (Honors/Research) (Major)** – Advanced Costing (**Minor**) - Banking & Finance
- 6) **B. Com (Honors/Research) (Major)** – Advanced Costing (**Minor**) – Auditing & Taxation
- 7) **B. Com (Honors/Research) (Major)** – Business Administration (**Minor**) - International Business Management.
- 8) **B. Com (Honors/Research) (Major)** – Business Administration (**Minor**) - Banking & Finance
- 9) **B. Com (Honors/Research) (Major)** – Business Administration (**Minor**) – Auditing & Taxation
- 10) **B. Com (Honors/Research) (Major)** – Computing Management (**Minor**) – International Business Management
- 11) **B. Com (Honors/Research) (Major)** – Computing Management (**Minor**) – Banking & Finance
- 12) **B. Com (Honors/Research) (Major)** – Computing Management (**Minor**) – Auditing & Taxation

2) Programme objectives

The Bachelor of Commerce (B. Com) program aims to provide students with a comprehensive understanding of diverse aspects of business and commerce in current & contemporary scenarios. Its objectives characteristically include:

1. To equipping students with a foundational ability in core business disciplines such as accounting, finance, marketing, economics, and management (Acquiring Fundamental Knowledge)
2. To enhance written and verbal communication skills, enabling effective interaction within the business environment (Communication Proficiency)
3. To provide foundation for supplementary studies in specialized areas of commerce & business arena along with a well-rounded understanding of business principles (Preparation for Further Education or Careers)
4. To familiarize students with relevant business technologies and tools, preparing them to adapt to technological advancements in the field (Technological Competence)
5. To encourage students to consider the broader impact of business decisions on society and to engage in responsible business practices (Community Engagement and Social Responsibility)
6. To instill an understanding of ethical considerations in business practices and decision-making (Ethical Awareness)
7. To prepare students to adapt to changes in the business environment and to be flexible in their approach to problem-solving (Adaptability and Flexibility)
8. To cultivate critical thinking and analytical skills that enable students to evaluate business situations, solve problems, and make informed decisions (Developing Analytical Skills)
9. To promote collaborative work and leadership abilities that are crucial in professional settings (Teamwork and Leadership Skills)
10. To provide an awareness of the global business environment, including international markets, trade, and cultural diversity (Global Perspective)

3) Program Outcome

After successful completion of this programme, it will enable the students.

PLO No.	PLO	Cognitive level
1	Graduates will have a comprehensive understanding of core business concepts, including accounting, economics, marketing, finance, management, and business law	1 & 2
3	Graduates will be able to analyze financial data, market trends, and business operations to make informed decisions	3
3	Graduates will attain the skills to identify, analyze, and solve complex business problems using critical thinking and creative approaches	4
4	Graduates will learn to evaluate the change and will acquire the ability to adapt to evolving business environments. Additionally, they should be able to contribute to innovation within a business context	5 & 6

B. Com Programme Structure

SEMESTER – I

Level (Semester): 4.5 (I)		Credits
VERTICALS	Course	
M-1	111 : Financial Accounting	4
M-2	112: Economics of Demand & Supply Function	4
M-3	113 : Computing Skills	4
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket		
Open Electives (OE)-1	114A: Fundamentals of Accounting	2
	114B: Cooperative Law and Micro Finances-I	
	114C: Basics of Stock Markets	
	114D: Business Statistics-I	
	114E: Regional Planning & Development	
AEC-1	ENG 113 : English for All-I	2
IKS-1	IKS 115: IKS (Generic)	2
VSC-1 (Any One Course from the Basket)	116A: Corporate Law & Secretarial Practice	2
	116B: Marketing and Advertising	
	116C: Financial Literacy-I	
	116D: Principles and Practices of Banking-I	
	116E: Geography of Tourism	
	116F: AI for Commerce - I	
CC-I (Select anyone)	A):NCC – 1 B): NSS - 1 C): Sports - 1 D): Cultural Activities – 1 E): IPDC -2 F): Student Welfare Activity-1 G): Yoga	2
Cumulative Credits/ Sem	--	22
Degree/ Cumulative Cr.	--	--

SEMESTER – II

Level (Semester): 4.5 (II)		Credits
VERTICALS	Course	
DSC-4	121 : Cost Accounting	4
DSC-5	122: Economics of Market Structure & Factor Pricing	4
DSC-6	123: Financial Market	4
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket		
Open Electives (OE)- 2	124A: Modern Office Management	4
	124B: Cooperative Law and Micro Finances-II	
	124C: Insurance Management	
	124D: Business Statistics-II	
	124E: Geography of Resources and Environment	
AEC-2	125: English for All-II	2
VSC-2 (Any One Course from the Basket)	126A: Corporate Regulatory Framework	2
	126B: Digital Marketing	
	126C: Financial Literacy-II	
	126D: Principles and Practices of Banking-II	
	126E: Introduction to Data Science	
	126F: AI for Commerce - II	
CC- II (Select anyone)	A): NCC – 2 B): NSS – 2 C): Sports - 2 D): Cultural Activities – 2 E): IPDC -2 F): Student Welfare Activity-2 G): Human Rights and Environment Law H): Market Survey for Experimental Learning	2
Cumulative Credits/ Sem	--	22
B.Com. UG Certificate		44
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor		

SEMESTER – III

Level (Semester): 5.0 (III)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				8 Credit
Major	DSC-7 DSC-8	Advanced Accountancy	211A: Corporate Accounting-I	4
			212: Advanced Macro Economics-I	4
		Advanced Costing	211B: Cost and Management Accounting-I	4
			212: Advanced Macro Economics-I	4
		Business Administration	211C: Principles of Management-I	4
			212: Advanced Macro Economics-I	4
		Computer Management	211D: Essentials of e-Commerce	4
			212: Advanced Macro Economics-I	4
Elective(DSE)		--	--	
Select Any One Minor Out of Three Choices				4 Credit
Minor	MIN-1	International Business Management	213A: Introduction to International Business Management	4
		Banking & Finance	213B: Modern Banking & Financial System-I	4
		Auditing & Taxation	213C: Auditing & Assurance	4
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket				2 Credit
GE/OE (For Student from other Department/Discipline/Faculty)		OE-3	214A: Financial Statements	2
			214B: Corporate Regulatory Framework-I	
			214C: Retail Management-I	
			214D: Statistical Tools and Techniques-I	
			214E: Business Environment-I	
			214F: AI for Business – I	
			214G : Computing Skills for Business – I	
VEC-1		ES 115: Environmental Studies	2	
SEC-1		216A: Computerized Accounting Procedures	2	
		216B: Fundamentals of Security Analysis		
Select Any One Out of Three Choices				2 Credit
AEC-3(MIL)		ENG 218	2	
		MAR 218		
		HIN 218		
		URD218		
CC-219 (Select anyone)		A): NCC – 3 B): NSS - 3 C): Sports - 3 D): Cultural Activity – 3 E): Cyber Security F): Community Engagement Programme (Visit and Study of Local Retailer/Hotels/Malls/SHG etc and Poster & PPT Presentation about there Functioning related Accounting/Finance/HR/Marketing Activities)		2 Credit
Cumulative Credits/ Sem		--		22 Credits

SEMESTER – IV

Level (Semester): 5.0 (IV)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				8 Credit
Major	DSC-9 DSC-10	Advanced Accountancy	221A: Corporate Accounting-II	4
			222: Advanced Macro Economics-II	4
		Advanced Costing	221B: Cost and Management Accounting-II	4
			222: Advanced Macro Economics-II	4
		Business Administration	221C: Principles of Management-II	4
			222: Advanced Macro Economics	4
		Computer Management	221D: Computing Management for Business	4
222 Advanced Macro Economics-II	4			
Elective(DSE)		--	--	
Select Any One Minor Out of Three Choices				2 Credit
Minor	MIN-2	International Business Management	223A: Import & Export Management	2
		Banking & Finance	223B: Modern Banking & Financial System -II	2
		Auditing & Taxation	223C: Introduction to Direct & Indirect Tax	2
Students of Other Discipline/Department or another Faculty will opt any one Course from the Basket				2 Credit
OE-4		224A: Managing Workforce		2
		224B: Corporate Regulatory Framework-II		
		224C: Retail Management-II		
		224D: Statistical Tools and Techniques-II		
		224E: Business Environment-II		
		224F: AI for Business – II		
		224G : Computing Skills for Business – II		
VES-2		225A: Constitution of India		2
		225B: Business Ethics and Values		
Select Any One Out of Three Choices				2 Credit
AEC-4 (MIL)		ENG 218		2
		MAR 218		
		HIN 218		
		URD218		
OJT/Int		227: Internship		4 Credit
CC-229 (Select anyone)		A): NCC - 4 B): NSS - 4 C): Sports - 4 D): Cultural Activities – 4 E): Communication Skills F): Studying Entrepreneurial Activities in Local Area & small-Scale Industries.		2 Credit
Cumulative Credits/ Sem		--		22 Credits
B.Com. UG Diploma				88 Credits
Exit option: Award of UG Diploma in Major with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor				

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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Level (Semester): 5.5 (V)				Credits
VERTICALS		Course		
Select Any One Major Out of Three Choices				10 Credit
Major	DSC-11 DSC-12 DSC-13	Advanced Accountancy	311A: Advanced Accounting-I	4
			312: Indian Economic Scenario - I	4
			313A: Accounting Systems in Ancient India	2
		Advanced Costing	311B: Advanced Costing-I	4
			312: Indian Economic Scenario – I	4
			313B: Cost & Management Accounting in Ancient India	2
		Business Administration	311C: Human Resource Management	4
			312: Indian Economic Scenario - I	4
			313C: Trade & Commerce in Ancient India	2
		Computer Management	311D: AI for Business	4
			312: Indian Economic Scenario - I	4
			313D: Ancient Indian Computing System	2
DSE-1 (Major Specific)			314A: Accounting For Special Sectors 314B: Introduction to Cost Accounting Standards 314C: Startup and Innovation 314D: Business Software Designing	2
Select Any One Major Out of Three Choices				2 Credit
Minor	MIN-3	International Business Management	315A: International Financial Markets	4
		Banking & Finance	315B: Advanced Banking-II	
		Auditing & Taxation	315C- Direct Taxation (Income Tax)	
GE/OE			--	--
Select Any One Out of Two Choices				2 Credit
VSC-3			316A: Quantitative Techniques	2
			316B: Franchisee Management	
			316C: Global Trade and Finance-I	
			316D: Modern Management Techniques	
			316E: Organizational Behavior	
SEC-2			317A:Computer Applications in Business Research-I(Practical)	2

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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	317B: Filing of Income tax Returns (Practical)	
FP -1	318: Field Project (Work Experience with all kinds of Local Industry, Banking Sector, Insurance Sectors, Money, Capital & Derivative market Industries, Agro Industries)	2
Cumulative Credits/ Sem	--	22 Credits
B.Com. UG Diploma		110 Credits

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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SEMESTER – VI

Level (Semester): 5.5 (VI)				Credits
VERTICALS		Course		
Select Any One Major Out of Three Choices				10 Credit
Major	DSC-14 DSC-15 DSC-16	Advanced Accountancy	321A: Advanced Accounting-II	4
			322: Indian Economic Scenario-II	4
			323A: Introduction to Management Accounting	2
		Advanced Costing	321B: Advanced Costing-II	4
			322: Indian Economic Scenario-II	4
			323B: Basics of Cost and Management Audit	2
		Business Administration	321C: Marketing Management	4
			322: Indian Economic Scenario-II	4
			323C: Production & Material Management	2
		Computer Management	321D: AI for Marketing	4
			322: Indian Economic Scenario-II	4
			323D: Business Analytics	2
DSE-2 (Major Specific)			324A: Applications of AI in Accounting 324B: Applications of AI in Costing 324C: Applications of AI in Business Administration 324D: Applications of AI in Business Analytics	2
Select Any One Minor Out of Three Choices				2 Credit
Minor	MIN-4	International Business Management	325A: Cross-Cultural Management in Global Business	2
		Banking & Finance	325B: Advanced Banking – II	
		Auditing & Taxation	325C- Indirect Taxation (GST)	
GE/OE			--	--
Select Any One Out of Three Choices				2
VSC-4			326A: Introduction to Business Research Methods	4
			326B: Business Law	
			326C: 316C: Global Trade and Finance-II	
			326D: Entrepreneurship Development	
			326E: Modern Auditing Practices	
SEC-3			327A: Computer Applications in Business Research-II(Practical)	2
			327B: E-Filing of GST return (Practical)	

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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FP-2	328: Field Project (Work Experience with all kinds of Local Industry, Banking Sector, Insurance Sectors, Money, Capital & Derivative market Industries, Agro Industries)	2
Cumulative Credits/ Sem	--	22 Credits
Degree/ Cumulative Cr.	--	132 Credits

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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SEMESTER – VII

Level (Semester): 6.0 (VII)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				14 Credit
Major	DSC- 17 DSC- 18 DSC- 19 DSC- 20	Advanced Accountancy	411A: Advanced Accounting-III	4
			412A: Management Accounting-I	4
			413A: Behavioral Finance	4
			414A: Strategic Management	2
		Advanced Costing	411B: Advanced Cost Accounting-III	4
			412B: Management Accounting-I	4
			413B: Business Policy and Strategy	4
			414B: Production Management	2
		Business Administration	411C: Strategic Management	4
			412C: Human Resource Development	4
			413C: Principles of Marketing	4
			414C: Financial Management for Decision Making	2
		Computer Management	411D: Business System Design	4
			412D: Business Intelligence using Power Bi	4
			413D: Blockchain Technology for Commerce	4
			414D: Strategic Management	2
DSE-3		415: Industrial Economics-I	4	
RM		416: Research Methodology in Commerce & Management	4	
OJT/ FP		--	--	
RP		--	--	
Cumulative Credits/ Sem			--	22 Credits

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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SEESTER – VIII

Level (Semester): 6.0 (VIII)				Credits
VERTICALS		Course		
Select Any One Major Out of Four Choices				14 Credit
Major	DSC-21 DSC-22 DSC-23 DSC-24	Advanced Accountancy	421A: Advanced Accounting-IV	4
			422A: Management Accounting- II	4
			423A: International Business	4
			424A: Case Studies in Strategic Management	2
		Advanced Costing	421B: Advanced Cost Accounting- IV	4
			422B: Management Accounting- II	4
			423B: Strategic Cost Management	4
			424B: Material Management	2
		Business Administration	421C: Design Thinking	4
			422C: International Business	4
			423C: Recent Trends in Commerce & Business	4
			424C: Case Studies in Strategic Management	2
		Computer Management	421D: Digital Tools for Stock Market Trading	4
			422D: Financial Auditing in the Digital Age	4
			423D: AI-Powered Financial Forecasting	4
			424D: Case Studies in Strategic Management	2
DSE-4		425: Industrial Economics-II	4 Credit	
RM		--	--	
OJT/ FP		426: Internship in Industry & Project Submission	4 Credit	
RP		--		

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Cumulative Credits/ Sem	--	22 Credits
Honors Degree/ Cumulative Cr.	--	176 Credits

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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Level (Semester): 5.5 (V)				Credits
VERTICALS		Course		
Select Any One Major Out of Three Choices				10 Credit
Major	DSC-11 DSC-12 DSC-13	Advanced Accountancy	311A: Advanced Accounting-I	4
			312: Indian Economic Scenario - I	4
			313A: Accounting Systems in Ancient India	2
		Advanced Costing	311B: Advanced Costing-I	4
			312: Indian Economic Scenario – I	4
			313B: Cost & Management Accounting in Ancient India	2
		Business Administration	311C: Human Resource Management	4
			312: Indian Economic Scenario - I	4
			313C: Trade & Commerce in Ancient India	2
		Computer Management	311D: AI for Business	4
			312: Indian Economic Scenario - I	4
			313D: Ancient Indian Computing System	2
DSE-1 (Major Specific)			314A: Accounting For Special Sectors 314B: Introduction to Cost Accounting Standards 314C: Startup and Innovation 314D: Business Software Designing	2
Select Any One Major Out of Three Choices				2 Credit
Minor	MIN-3	International Business Management	315A: International Financial Markets	4
		Banking & Finance	315B: Advanced Banking-II	
		Auditing & Taxation	315C- Direct Taxation (Income Tax)	
GE/OE			--	--
Select Any One Out of Two Choices				2 Credit
VSC-3			316A: Quantitative Techniques	2
			316B: Franchisee Management	
			316C: Global Trade and Finance-I	
			316D: Modern Management Techniques	
			316E: Organizational Behavior	
SEC-2			317A:Computer Applications in Business Research-I(Practical)	2

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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	317B: Filing of Income tax Returns (Practical)	
FP -1	318: Field Project (Work Experience with all kinds of Local Industry, Banking Sector, Insurance Sectors, Money, Capital & Derivative market Industries, Agro Industries)	2
Cumulative Credits/ Sem	--	22 Credits
B.Com. UG Diploma		110 Credits

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SEMESTER – VI

Level (Semester): 5.5 (VI)				Credits
VERTICALS		Course		
Select Any One Major Out of Three Choices				10 Credit
Major	DSC-14 DSC-15 DSC-16	Advanced Accountancy	321A: Advanced Accounting-II	4
			322: Indian Economic Scenario-II	4
			323A: Introduction to Management Accounting	2
		Advanced Costing	321B: Advanced Costing-II	4
			322: Indian Economic Scenario-II	4
			323B: Basics of Cost and Management Audit	2
		Business Administration	321C: Marketing Management	4
			322: Indian Economic Scenario-II	4
			323C: Production & Material Management	2
		Computer Management	321D: AI for Marketing	4
			322: Indian Economic Scenario-II	4
			323D: Business Analytics	2
DSE-2 (Major Specific)			324A: Applications of AI in Accounting 324B: Applications of AI in Costing 324C: Applications of AI in Business Administration 324D: Applications of AI in Business Analytics	2
Select Any One Minor Out of Three Choices				2 Credit
Minor	MIN-4	International Business Management	325A: Cross-Cultural Management in Global Business	2
		Banking & Finance	325B: Advanced Banking – II	
		Auditing & Taxation	325C- Indirect Taxation (GST)	
GE/OE			--	--
Select Any One Out of Three Choices				2
VSC-4			326A: Introduction to Business Research Methods	4
			326B: Business Law	
			326C: 316C: Global Trade and Finance-II	
			326D: Entrepreneurship Development	
			326E: Modern Auditing Practices	
SEC-3			327A: Computer Applications in Business Research-II(Practical)	2
			327B: E-Filing of GST return (Practical)	

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FP-2	328: Field Project (Work Experience with all kinds of Local Industry, Banking Sector, Insurance Sectors, Money, Capital & Derivative market Industries, Agro Industries)	2
Cumulative Credits/ Sem	--	22 Credits
Degree/ Cumulative Cr.	--	132 Credits

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311A: Advanced Accounting-I

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- To impart the students, knowledge about accounting treatment of functional aspects of corporate and non-corporate undertakings.
- To appraise the students about the application of accounting knowledge in preparation of financial Statements of Bank Accounts and Farm Activities.
- To develop competence among the students regarding advanced accounting.

Course Learning Outcomes:

- The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understand the various concepts of Advanced Accounting	1
2	Utilize working knowledge with application skill of Advanced Accounting.	3
3	Assessing the conceptual framework of Royalty Accounts, Insolvency Accounts and to Understanding knowledge of Hire Purchase, Banking Companies and Farm Accounting.	5

Text Book:

Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi

Reference Books:

- Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House
- Corporate Accounting - S. N. Maheshwari - Vikas Publishing House
- Advanced Accountancy - R. L. Gupta & M.Radhaswamy - Sultan Chand & Sons
- Advanced Accounts - M. C. Shukla, T. S. Grewal & S. C. Gupta - S Chand & Sons.
- Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- Fundamentals of Accounting - T. P. Ghosh - Sultan Chand & Sons
- Advanced Accountancy - Hanif and Mukharjee

Relevance of the Curriculum with NEP 2020

1. The curriculum aligns with **NEP 2020's focus on multidisciplinary learning**, integrating theoretical and practical aspects of advanced accounting.
2. It emphasizes **skill-based education**, especially through practical problems like amalgamation, reconstruction, and banking accounts.
3. Inclusion of **recent trends (HRA, Inflation Accounting, VAS)** supports NEP's goal of contemporary and industry-relevant knowledge.

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4. The use of **case studies and flipped classrooms** reflects NEP's learner-centric pedagogy.
5. The curriculum promotes **critical thinking and analytical skills** through problem-solving and financial interpretation.
6. It ensures **outcome-based education (CLOs)** aligned with cognitive levels, as recommended by NEP.
7. Integration of **project-based learning** enhances experiential learning and real-world application.
8. Focus on **conceptual clarity and application** bridges academic knowledge with professional requirements.
9. Encourages **flexibility in learning** through varied teaching methods and assessments.
10. Supports **holistic development** by combining conceptual understanding, practical skills, and professional competence

Teaching Pedagogy

The teaching pedagogy for this course is designed to be **student-centered, interactive, and outcome-oriented**, in line with modern educational practices. It incorporates a blend of **lectures, case-based learning, and practical problem-solving sessions** to ensure conceptual clarity and application skills. The use of **flipped classrooms** encourages students to engage with content before class, promoting active participation and deeper understanding during discussions. **Experiential learning** is emphasized through assignments, projects, and real-life case studies, particularly in areas like company reconstruction and banking accounts. Continuous assessment methods such as internal tests and project work help in evaluating students' progress effectively. The pedagogy also integrates **collaborative learning**, where students work in groups to solve complex accounting problems, enhancing communication and teamwork skills. Overall, the approach fosters **critical thinking, analytical ability, and professional competence**, preparing students for real-world accounting challenges.

Session Plan

Topics	Readings	No. of Session
Unit 1 Recent Trends in Accounting (Theory) 1.1 Human Resources Accounting 1.2 Inflation Accounting 1.3 Value Added Statement 1.4 Interim Financial Reporting	Reference Text: Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the concept of recent trends in accounting i.e. HRA. Inflation accounting, VAS, IFR Case: Home Assignment/Flipped Classroom:	08

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2. Amalgamation of Companies (Theory & Practical Problems) 2.1 Concepts of Amalgamation 2.2 Reconstruction of companies 2.3 Types of Amalgamation, Amalgamation in the nature of Merger 2.4 Amalgamation in the Nature of Purchase 2.5 AS-14 Accounting for Amalgamation 2.6 Accounting for Amalgamation a) Pooling of Interest Method b) Purchase Method- Purchase consideration 2.7 Closing the books of the vendor company and opening the books of the purchasing company 2.8 Preparation of balance sheet of the new company.	Reference Text: Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the concept of amalgamation of two or more than two companies, different methods of payments and accounting treatment. Case: Home Assignment/Flipped Classroom:	12
3. Absorption of Companies (Theory & Practical Problems) 3.1 Meaning and Concepts of Absorption 3.2 Accounting for Absorption- Purchase consideration Method 3.3 Closing the books of the vendor company 3.4 Recording the transaction in the books of the purchasing company 3.5 Preparation of balance sheet after the absorption of the company.	Reference Text: Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the concept Absorption of companies, recording of transactions and accounting treatment. Case: Home Assignment/Flipped Classroom:	08
4. External Reconstruction (Theory & Practical Problems) 4.1 Concepts of External Reconstruction of Companies 4.2 Accounting for External reconstruction – Purchase Consideration Method 4.3 Closing the books of the vendor company	Reference Text: Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the concept of External reconstruction, methods	10

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4.4 Opening the books of the purchasing company 4.5 Preparation of balance sheet of the new company.	of payment and accounting treatment. Case: Home Assignment/Flipped Classroom:	
5. Internal Reconstruction of Companies (Theory & Practical) 5.1 Concepts of Internal Reconstruction of Companies 5.2 Forms of Internal reconstruction a) Re-organization or Alteration of Share Capital b) Reduction of Share Capital & other liabilities. 5.3 Accounting for Internal Reconstruction 5.4 Preparation of balance sheet of the company after the internal reconstruction. 5.5 Sub-division of shares, Surrender of shares.	Reference Text: Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the concept Internal Reconstruction of Companies, types of Internal Reconstructions and accounting treatment. Case: Home Assignment/Flipped Classroom:	10
Unit 6 Banking Companies Final Accounts (Theory & Practical Problems) 5.1 Relevant provisions of Banking Regulation Act, 1949 5.2 Meaning of banking (Sec.5(b)), Capital & Reserve (Sec.11), Reserve Funds (Sec.17) 5.3 Main characteristics of a bank's book-keeping, slip system 5.4 Prepare Balance Sheet and Profit and Loss Account. (Schedule-wise) in Vertical Form under Banking Regulation Act.	Reference Text Advanced Accountancy - R. L. Gupta & M. Radhaswamy - Sultan Chand & Sons Required Reading Understand the legal concept of banking Companies and accounting treatment for preparation of final accounts. Second Internal Test: Internal Project based on entire Course:	12

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Level 5.5 (Semester): (V)
312. Indian Economic Scenario – I

Credit: 4

Session Duration: 60 Hrs.

Course learning objectives:

- 1) To expose students to a new approach to the study of the Indian Economy
- 2) To update the students about new changes brought in Indian Economy.
- 3) To help the students in analyzing the present status of the Indian Economy.
- 4) To acquaint the students with the knowledge of recent trends in Human Development Index
- 5) To give the knowledge about varied aspects of agricultural sector in India.
- 6) To give the knowledge about importance and status of Industrial Development in Indian Economy

Course Learning Outcomes:

CLO No.	CLO	Cognitive level
312-1	Student will be able To Understand Present Economic Scenario of Indian Economy.	1
312- 2	Student will be able To Understand Population & Economic Development	2
312-3	Students will be able to understand the concept of Human Resource Development.	3
312-4	Student will be able To Understand Agriculture, Industry, and services sector in India..	4
312-5	Student will be able To Understand the status, importance and role of infrastructure in economic development	5

Reference Books:

- 1) Evolution of the Indian Economy by I.C. Dhingra, S. Chand & Sons (28th Edition) 2000.
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan, S. Chand & Sons Publication. (71st Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 5) Indian Economy by R. Datta and K.P.M. Sundaram S. Chand & Sons Publication.
- 6) Annual Report - Reserve Bank of India's Publication.
Economic Survey, Govt. of India's Publication

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7) Indian Economy Since 1980 (1980 नंतरची भारतीय अर्थव्यवस्था) लेखक: डॉ. एन. एल. चव्हाण

प्रकाशक: Prashant Publications, Jalgaon

8) Indian Economic Scenario Since 1980–81 लेखक: डॉ. डी. आर. जगताप, डॉ. डी. जी. पाटील

प्रकाशक: Prashant Publications, Jalgaon

Session Plan

Topics	Readings	No. of Session
Unit. 1. -Present Economic Scenario of Indian Economy 1.1 Economic Development: Meaning and Indicators 1.2 Developed and Developing Countries: Meaning 1.3 Characteristics of Indian Economy as an Emerging Economy 1.4 Comparison of the Indian Economy top five ranking world economy with reference to: National Income, Population, Agriculture, Industry and Service Sector.	Reference: Indian Economy – Datt & Sundaram (with Ashwani Mahajan) Publisher: S. Chand Publishing. Home Assignment: - Explain the Present Economic Scenario of Indian Economy. Group Discussion on about Ranking and comparison to Top 5 Economy in the world	10
Unit. 2. Population of India. 2.1 Current population Scenario of India 2.2 Demographic issues of India's population 2.3 Sex Composition. 2.4 Age Structure and it's Demographic dividend. 2.5 Urbanization - Definition, Nature & causes.	Reference: <i>Indian Economy</i> – Gaurav Datt & Ashwani Mahajan. Home Assignment: Seminar on Demographic issues and challenges	10
Unit. 3. Human Resource Development. 3.1 Role of Human Resources in Economic Development. 3.2 Human Development Index and India. 3.3 Concepts of Different Indexes in Quality of Life and Status of India. 3.3.1 Gender Development Index 3.3.2 Gender Inequality Index 3.3.3 Human Poverty Index 3.3.4 Global Hunger Index.	Reference: Indian Economy D.R.Jagtap & D.G.Patil Prashant Publications Home Assignment: Internal Test & Group discussion	10

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Unit. 4. Agriculture Scenario in India. 4.1 Indian Agriculture: Role and Progress. 4.2 Low Productivity of Indian Agriculture: Causes and Measures 4.3 Agricultural Finance: Need and Sources 4.4 Agricultural Marketing: Problems and Measures 4.5 Organic Farming and Contract Farming: Meaning and Advantages. Unit. 5. Industrial and Services Sectors in India. 5.1 Role of Industrialization in Indian Economic Development. 5.2 New Industrial Policy 1991. 5.3 Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India. 5.4 Role and Problems of Public Sector Enterprises in India. 5.5 New Schemes for Industrial Development: Make in India, Start- up India and Stand-up India. 5.6 Current Scenario of Services sector in Indian Economy.	Reference: Indian Economy – Gaurav Datt & Ashwani Mahajan Home Assignment: Explain the Low Productivity of Indian Agriculture: Causes and Measures Reference: Indian Economy – Ramesh Singh Publisher : McGraw Hill Education Home Assignment: Explain the Role of Micro, Small and Medium Scale Enterprises (MSMEs) in India.	10
Unit. 6. Infrastructural Development in India. 6.1 Significance of Transport system in India's Economic Development 6.2 Communication system in India 6.3 Sources of Energy - Traditional & Non-Traditional 6.4 Current Scenario of Infrastructure sector in Indian Economy. 6.4.1 Roads and Highways 6.4.2 Railways & Metro 6.4.3 Power and Energy	Reference: Indian Economy – Sanjiv Verma Publisher: Spectrum Books Home Assignment: Internal Test & Seminar .	10

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313A: Accounting Systems in Ancient India

Course Learning Objectives:

- To introduce students to the evolution of accounting systems in Ancient India under the Indian Knowledge System (IKS) framework.
- To examine financial administration, revenue systems, and commercial accounting practices during Vedic, Mauryan, and Classical periods.
- To understand ethical foundations of accounting from Buddhist and Jain philosophical traditions.
- To analyse indigenous bookkeeping techniques and trade documentation methods.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the structure of financial administration in Ancient Indian states	Understand (2)
2	Analyse ancient bookkeeping methods and trade accounting systems	Analyze (4)
3	Evaluate ethical accounting principles from Buddhist and Jain perspectives	Evaluate (5)

Reference Books & Suggested Readings

- Kangle, R.P. – The Kautiliya Arthashastra
- Altekar, A.S. – State and Government in Ancient India
- Drekeimer, C. – Kingship and Community in Early India
- Chakrabarti, D.K. – Trade and Commerce in Ancient India
- IKS Division – Ministry of Education, Govt. of India Publications

Alignment with NEP 2020 (IKS Vertical)

(Based on syllabus)

- Promotes Indian Knowledge Systems (IKS) by integrating ancient accounting traditions such as *Arthashastra-based financial administration* and *Bahi-Khata practices*.
- Encourages contextual learning by linking historical accounting systems with contemporary commerce and governance frameworks.
- Supports multidisciplinary education by combining *commerce, history, philosophy, and ethics*, aligning with NEP's holistic approach.
- Revives indigenous knowledge traditions through study of Mauryan revenue systems, guild accounting, and temple financial management.
- Embeds ethical and value-based education via Buddhist and Jain principles like *Right Livelihood* and *Ahimsa in trade*.
- Develops critical thinking and analytical skills through comparison of ancient and modern accounting

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systems.

- Enhances research orientation by encouraging exploration of primary texts such as *Kautilya's Arthashastra*.
- Promotes experiential and competency-based learning, in line with NEP's emphasis on application over rote memorization.
- Encourages cultural rootedness with global outlook, highlighting India's contribution to economic thought.

Teaching Pedagogy for the Course

- Use experiential learning methods such as reconstructing ancient ledgers and preparing Mauryan revenue charts.
- Apply case-based teaching by comparing ancient treasury systems with modern public finance structures.
- Incorporate activity-based learning like drafting ethical codes from Buddhist and Jain philosophies.
- Adopt blended learning approaches combining textual study with digital simulations of accounting systems.
- Encourage collaborative learning through group discussions on trade practices, guild systems, and ethical governance.
- Utilize problem-solving techniques to analyze implicit accounting equations in ancient trade records.
- Integrate comparative pedagogy (ancient vs. modern accounting) to deepen conceptual clarity.
- Promote reflective learning through discussions on ethical accountability and sustainability in business.
- Use primary source analysis (e.g., Arthashastra excerpts) to build research and interpretation skills.
- Encourage project-based learning aligned with real-world applications of indigenous financial systems.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Foundations of Accounting in Ancient India • Concept of Artha and economic order in Vedic literature • Revenue administration in the Mauryan period • Financial governance in Arthashastra by Kautilya • Structure of treasury (Kośha) and revenue department • Role of officials: Samaharta (Collector General) and Sannidhata (Treasurer) • Taxation principles: land revenue, trade tax, customs duties • Ancient state audit and internal control systems • Key Administrative Formula (Arthashastra-based): State Revenue=Land Tax +Customs +Trade Duties+ Forest Revenue+ Fines	Readings- • Kangle, R.P. – <i>The Kautiliya Arthashastra</i> • Altekar, A.S. – <i>State and Government in Ancient India</i> Activity- • Prepare a structural chart of Mauryan revenue administration. • Compare ancient treasury control with modern public financial administration.	10
Unit II: Accounting Practices in Trade, Guilds, and Temples • Indigenous bookkeeping methods (Bahi-Khata system) • Guild-based accounting (Śreṇī financial management) • Trade documentation in ancient ports (e.g., Lothal) • Temple accounting systems and donation registers • Use of seals, weights, and measures in the Indus Valley Civilization • Credit instruments: Rṇapatra (debt note), Hundi (proto-bill of exchange) • Accounting Equation (Implicit in Trade Records)-	Readings- • Chakrabarti, D.K. – <i>Trade and Commerce in Ancient India</i> • Tripathi, R.S. – <i>History of Ancient India</i> Activity- • Reconstruct a sample guild ledger using ancient trade data. • Compare Bahi-Khata method with double-entry bookkeeping.	10

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Assets=Wealth in Treasury + Trade Goods+ Receivables		
Unit III: Ethical and Philosophical Dimensions of Accounting (Buddhist & Jain Perspectives) • Concept of <i>Right Livelihood</i> in Buddhism • Economic ethics in Jainism • Accountability and moral restraint in financial conduct • Non-violence (<i>Ahimsa</i>) and business practices • Trusteeship of wealth and ethical profit-making • Transparency and fairness in trade contracts Core Ethical Framework: Buddhist Economic Ethics: Profit ≤ Ethical Conduct Jain Commercial Ethics: <i>Wealth Accumulation ⇒ Social Responsibility</i>	Readings- • Dhammapada (selected verses on right conduct) • Acaranga Sutra (selected economic ethics passages) • Schumacher, E.F. – Buddhist Economics Activity- • Draft a code of accounting ethics based on Buddhist and Jain principles. • Discuss applicability of ancient ethical norms in modern corporate governance.	10

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311B: Advanced Costing-I

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- Provide conceptual knowledge of accounting and create among students regarding Recent Developments in Cost Accounting
- Delivering skills of basic Standard Costing.
- Providing knowledge regarding elements of cost viz. labour, overheads.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understanding the Recent Developments in Cost Accounting	
2	Ability to solve the problem of Standard Costing.	
3	Understanding of the need of Budget and Budgetary Control	
4	Ability to identify the elements of Costs.	
5	Understanding the Price Leadership Method	

Text Book:

- Advanced Cost Accounting By Dr. B.K. Mehta
- Management Accounting Change By Chandana Alawattage
- Gupta R. L. and Gupta, V.K. Principles & Practice of Accounting. Sultan Chand and Sons, New Delhi.
- Cost Accounting, a Managerial Approach By Morton Backer, Lyle Elmer Jacobsen
- Basic Cost Accounting By Samuel Waldo Specthrie
- Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi
- Advanced Cost Accounting By Dr. B.K. Mehta
- Cost Accounting, Theory and Practice By H. Winfield Wright
- Introduction to Cost Accounting Tulsian P.C. & Tulsian Bharat
- Cost Accounting, a Managerial Approach By Morton Backer, Lyle Elmer Jacobsen
- Cost And Management Accounting By M. N. Arora
- Cost Accounting By V. Rajasekaran
- Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai
- Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai

Reference Books:

- Management Accounting Change By Chandana Alawattage.

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- Grewal, T.S. Introduction to Accountancy. S. Chand and Co. New Delhi
- Haneef and Mukherjee, Accountancy-I: Tata McGraw Hill Company.
- Cost Accounting, Theory and Practice By H. Winfield Wright
- Introduction to Cost Accounting Tulsian P.C. & Tulsian Bharat.
- Cost And Management Accounting By M. N. Arora
- Cost Accounting By V. Rajasekaran

Session Plan

Topics	Readings	No. of Session
Unit 1 – Recent Developments in Cost Accounting [Theory only] ➤ Life Cycle Costing – Meaning, Characteristics, Benefits, Elements of Life Cycle Cost, Purpose of Life Cycle Costing Analysis, Process, Phases ➤ Target Costing – Origin of Target Costing, Meaning, Features, Objectives, Advantages , Steps in Target Costing, Difference between Target Costing and Standard Costing, Cost Accountant’s Role ➤ Value Chain Analysis (VCA) – Meaning, Porter’s Value Chain Model, Basic Concepts of VCA, Conducting VCA ➤ Enterprise Resource Planning (ERP) – Introduction, Meaning, Features, Benefits	Reference Text 1. Advanced Cost Accounting By Dr. B.K. Mehta 2. Management Accounting Change By Chandana Alawattage Home Assignment/Flipped Classroom: Write Features and Objectives of Target Costing.	10
Unit 2 – Employee Cost (Theory & Practical Problems) ➤ Meaning, Definitions and Significance of Labour Cost ➤ Classification of Labour Cost ➤ Labour Cost – • Idle time-causes and accounting treatment • Overtime premium-Accounting Treatment & its Control • Treatment of special Labour Cost–Fringe benefits, Bonus, Employees Welfare Costs ➤ Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover. ➤ Study of CAS – 7 relating to Employees Cost Practical Problems on Calculation of labor cost with Time Rate, Piece Rate, Halsey,	Reference Text Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi Reference Text Costing Human Resources By Wayne F. Cascio Cost Management: A Strategic Perspective By Vaidya Home Assignment/Flipped Classroom: Practical Problem	10

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Rowen, Halsey premium plan, Taylor's Differential Piece Rate, Merrick's Multiple Piece Rate, Gantt's Task and Bonus Plan, Measurement & Cost of Labour Turnover.		
Unit 3- Overheads (Theory and Practical Problems) ➤ Meaning and Significance of Overhead ➤ Functional and Behavioral analysis of overhead ➤ Distribution and apportionment of Overhead cost including machine hour rate ➤ Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads ➤ Absorption of Overheads-Methods, Over and under absorption of overheads CAS – 3 Overheads	Reference Text Cost Accounting, a Managerial Approach By Morton Backer, Lyle Elmer Jacobsen Basic Cost Accounting By Samuel Waldo Specthrie Home Assignment/Flipped Classroom – What is Overheads? Write Classification of Overheads	10
Unit 4 - Standard Costing (Theory and Practical Problems) ➤ Definition, Significance and Applications ➤ Various Types of Standards. ➤ Installation of Standard Costing System-for Material, Labour. ➤ Variance Analysis for Materials, Labour. ➤ Variance Reporting to Management ➤ Practical problems on Variance Analysis for Materials, Labour.	Reference Text Cost And Management Accounting By M. N. Arora Cost Accounting, Theory and Practice By H. Winfield Wright Home Assignment/Flipped Classroom Home Assignment/Flipped Classroom: Concept and Meaning of Standard Costing.	10
Unit 5 –Budget and Budgetary Control (Theory and Practical Problems) ➤ Concepts and types of Budgets ➤ Budgetary Control Vs Standard Costing ➤ Advantages and Limitations of Budgetary Control ➤ Practical Problems on Flexible Budget, Fixed Budget, Production Budget, Purchase Budget, Sales Budget and Cash Budget	Reference Text Cost And Management Accounting By M. N. Arora Cost Accounting By V. Rajasekaran Home Assignment/Flipped Classroom – Practical Problem	12

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Unit 6 - Price Leadership Method (Theory) ➤ Concept and Meaning of Price Leadership Method. ➤ Factors, Advantages, Disadvantages of Price Leadership Method. ➤ Types of Price Leadership Method: Barometric, Collusive and Dominant. ➤ Price Leadership Model. ➤ Price Leadership Strategy.	Reference Text Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai Home Assignment/Flipped Classroom: Describe Evaluation and Price Leadership Method. Second Internal Test	8
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313B: Cost & Management Accounting in Ancient India

Course Learning Objectives:

1. To introduce students to the evolution of Cost and Management Accounting concepts in Indian Vedic and classical traditions under the Indian Knowledge System (IKS) framework.
2. To examine financial governance, labour management, and cost control principles in Shukra Neeti and Kautilya's Arthashastra.
3. To understand indigenous concepts of labour (Bhrutya), expenses, funds, and remuneration systems.
4. To analyse ethical foundations of cost management from Buddhist and Jain philosophical traditions.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Analyse Indian System of Cost and Management Accounting	Analyze (4)
2	Apply the concepts of labour, expenses and funds in Indian Vedic Texts	Apply (3)
3	Evaluate ethical dimensions of ancient cost systems from Buddhist and Jain perspectives	Evaluate (5)

Reference Books & Suggested Readings

- Sukra-Niti-Sara by Professor Binoy Kumar Sarkar (Internet Archives)
- Arthashastra Translated by R. Shamashastri
- Dr. Anjali Sanjay Vekhande (2025). 13th Century to 18th Century: Accounting and Book-Keeping, Kamadayini Publications, Nashik.
- Journey of Indian Accounting Practices, Bhartiya Management
- Accounting Practices in India (2020). Accessed from: <https://www.3ecpa.co.in/blog/accounting-practices-in-India/>

Alignment with NEP 2020 (IKS Vertical)

- Promotes Indian Knowledge Systems (IKS) by reviving indigenous cost and management accounting concepts from Shukra Neeti and Arthashastra.
- Encourages multidisciplinary learning by integrating commerce, history, administration, and philosophy in line with NEP 2020.
- Supports value-based education through ethical frameworks derived from Buddhist and Jain economic thought.
- Enhances conceptual clarity by connecting ancient cost structures (labour, materials, administration) with modern costing principles.

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- Promotes application-oriented learning through study of remuneration models and cost control mechanisms.
- Encourages critical and analytical thinking by comparing ancient and contemporary management accounting practices.
- Strengthens cultural rootedness while fostering a global perspective on financial governance.
- Develops research aptitude through engagement with classical texts and indigenous theories.
- Aligns with NEP's focus on experiential and competency-based education.

Teaching Pedagogy for the Course

- Adopt experiential learning through activities like preparing cost sheets and comparative charts of ancient systems.
- Use case-study method to analyze cost control practices in *Shukra Neeti* and *Arthashastra*.
- Implement activity-based pedagogy such as designing remuneration structures and labour classifications.
- Encourage collaborative learning through group discussions on ethical cost management and governance.
- Apply problem-solving approaches to interpret ancient cost formulas and management techniques.
- Integrate blended learning combining textual analysis with digital tools and presentations.
- Promote comparative pedagogy (ancient vs modern costing systems) to deepen understanding.
- Use reflective learning methods to evaluate ethical dimensions like sustainability and non-exploitative profits.
- Encourage project-based learning aligned with real-world applications and ESG frameworks.
- Develop research and analytical skills through interpretation of primary sources and philosophical texts.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Evolution of Cost Concept and Management Accounting in Ancient India - Evolution of Cost Concept in Indian Vedic Texts - Meaning and Background of <i>Shukra Neeti</i> - Overview of <i>Kautilya's Arthashastra</i> - Key Ideas of Cost and Management Accounting in Shukra Neeti and Arthashastra - Key Aspects of Ancient Indian Cost Accounting - Core Administrative Formula: Total Cost = Labour+ Materials+ Administrative Expenses+Storage+Transport	Readings- - Sukra-Niti-Sara – Chapters on Fiscal Administration - Arthashastra – Duties of Government Superintendents - Journey of Indian Accounting Practices – Bhartiya Management Activity- - Prepare a comparative chart of cost control systems in Shukra Neeti and Arthashastra. - Draft a model cost sheet for a Mauryan state production unit.	10
Unit II: Concept of Labour, Expenses and Funds in Indian Vedic Texts - Meaning of Concept <i>Bhrutya</i> (Labour) - Types of Bhrutya - Qualities of Bhrutya - Types of Leave and Payment to Bhrutya - Remuneration System suggested in Shukra Neeti - Remuneration Model: Remuneration=Basic Pay + Incentives+ Allowances	Readings- - Sukra-Niti-Sara – Administration and Servants - Arthashastra – Salaries and Official Duties - Dr. Anjali Sanjay Vekhande (2025) – Labour and Bookkeeping Chapters Activity- - Prepare a classification table of Bhrutya types and qualities. - Design an ancient remuneration structure based on Shukra Neeti principles.	10
Unit III: Ethical and Managerial Foundations of Ancient Cost Systems (Buddhist & Jain Perspectives) - Concept of Right Livelihood in Buddhism - Economic ethics in Jainism - Ethical surplus and social responsibility	Readings- - Dhammapada (selected verses on right conduct) - Acaranga Sutra (selected economic ethics passages) - Schumacher, E.F. – Buddhist Economics	10

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• Accountability and transparency in financial governance • Sustainable and non-exploitative profit systems Core Ethical Framework: Buddhist Economic Ethics: Profit ≤ Ethical Conduct Jain Commercial Ethics: <i>Wealth Accumulation ⇒ Social Responsibility</i>	Activity- • Draft a “Code of Ethical Cost Management” based on Buddhist and Jain principles. • Discuss applicability of ancient ethical norms in modern ESG and corporate governance.	
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Credit – 04

311C: Human Resource Management

Duration – 60 Hours

Course Learning Objectives:

- To understand the basic concepts, functions, and importance of Human Resource Management in modern organizations.
- To develop knowledge about human resource planning, job analysis, and job design for effective workforce management.
- To study the process of recruitment, selection, placement, and induction of employees.
- To understand the importance of employee training, development, and performance appraisal in improving organizational efficiency.
- To familiarize students with recent trends in HRM, such as HR accounting, green HRM, and workforce diversity.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1.	Students will be able to define the concept, functions, and role of HRM in organizations.	1
2	Students will be able to apply human resource planning and job analysis techniques in workforce management.	2
3	Students will understand recruitment, selection, and placement procedures used in organizations.	3
4	Students will be able to evaluate training, development, and performance appraisal methods to improve employee performance.	4
5	Students will analyze modern HRM practices in the changing business environment.	5

Reference Book:

- Human Resource Management By – K. Ashwatghappa, Tata-McGraw Hill
- A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt.Ltd.
- 'Human Resource Management', Dr.Anjali Ghannekar, Everest Publishing House.
- 'Human Resource Management' (Text and Cases) by Appannaiah Reddy, Aparna Rao, Himalaya Publishing House.
- 'Personal and Human Resource Management' (Text and Cases), by P.Subba Rao, Himalaya Publishing House.
- 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
- 'Management Challenges in the Twenty-First Century', by Vivek Deolankar.
- 'Manavi Sansadhananche Vyavasthapan', Prof.Dr.Prabhakar Deshmukh.
- 'Human Resource Management in the New Millennium', by P.Subba Rao.
- 'Personnel Management', by C.B.Memoria.

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Relevance of the Curriculum with NEP 2020 -

1. The curriculum aligns with **NEP 2020's focus on holistic and multidisciplinary education**, integrating HR concepts with business practices.
2. It emphasizes **skill-based learning** through topics like recruitment, training, and performance appraisal.
3. The inclusion of **modern HR trends (Green HRM, HR Audit, Workforce Diversity)** reflects NEP's emphasis on contemporary knowledge.
4. It promotes **critical thinking and analytical skills** through evaluation of HR practices.
5. Clearly defined **Course Learning Outcomes (CLOs)** support outcome-based education as recommended by NEP.
6. The curriculum encourages **practical application** through assignments and real-world HR scenarios.
7. Focus on **experiential learning** enhances employability and professional readiness.
8. Use of **continuous assessment methods** aligns with NEP's evaluation reforms.
9. It fosters **ethical values and organizational awareness**, essential for responsible management.
10. Encourages **learner autonomy and flexibility**, supporting lifelong learning and adaptability

Teaching Pedagogy -

The teaching pedagogy for this course is **student-centered, interactive, and application-oriented**, aligning with NEP 2020 principles. It combines **lectures, case studies, and group discussions** to build conceptual clarity and practical understanding of HRM. **Experiential learning methods**, such as role plays, simulations, and real-life HR case analysis, are used to enhance students' engagement and application skills. The use of **flipped classroom techniques** encourages students to prepare topics in advance, making classroom sessions more interactive and discussion-based. Continuous evaluation through **assignments, internal tests, and presentations** ensures effective assessment of learning outcomes. Collaborative learning is promoted through **team-based activities**, improving communication and interpersonal skills. The pedagogy also focuses on **developing decision-making and problem-solving abilities**, especially in areas like recruitment and training. Overall, it prepares students for **dynamic workplace challenges and modern HR practices**.

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Session Plan

Topics	Readings No. of	Session
Unit 1: Introduction to HRM 1.1 Meaning, concept, and objectives of HRM. 1.2 Features, scope, and functions of HRM. 1.3 Importance of HRM in organizations. 1.4 Difference between HRM and Personnel Management. 1.5 Role, qualities, and challenges of HR Manager.	Required Reading: Human Resource Management By – K. Ashwatghappa, Tata-McGraw Hill ‘Personal and Human Resource Management’ (Text and Cases), by P.Subba Rao, Himalaya Publishing House. Home Assignment: Importance of HRM in organizations .	10
Unit 2 – Human Resource Planning 2.1 Meaning and concept of Human Resource Planning (HRP). 2.2 Factors affecting HRP. 2.3 Process/steps in HRP. 2.4 Advantages and limitations of HRP. 2.5 Types and importance of HR Planning.	Required Reading: ‘Human Resource Management’, Dr.Anjali Ghannekar, Everest Publishing House. Home Assignment: On Process/steps in HRP.	10
Unit 3– Job Analysis and Job Design 3.1 Meaning and importance of Job Analysis. 3.2 Process and tools of Job Analysis. 3.3 Job Description and Job Specification. 3.4 Writing a Job Description. 3.5 Job Design.	Required Reading: ‘Human Resource Management’, Dr.Anjali Ghannekar, Everest Publishing House. Internal Test:1	10
Unit 4 – Recruitment and Selection 4.1 Meaning, objectives, and importance of Recruitment. 4.2 Sources and factors affecting Recruitment. 4.3 Selection meaning and selection procedure. 4.4 Selection policy and evaluation of the selection process. 4.5 Modern methods – Walk-in, Outsourcing, E-recruitment, and E-selection.	Required Reading: ‘Human Resource Management’ (Text and Cases) by Appannaiah Reddy, Aparna Home Assignment: On Modern Methods. Selection policy and evaluation of the selection process.	10
Unit 5- Placement, Induction and Training 5.1 Meaning and problems of Placement.	Required Reading: Management Challenges in the Twenty-First Century, by Vivek	10

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5.2 Meaning, objectives, and importance of Induction. 5.3 Meaning and objectives of Employee Training. 5.4 Training methods – On-the-job and Off-the-job. 5.5 Types of training and E-training.	Deolankar. Home Assignment: Training methods, objectives, and the importance of Induction.	
Unit 6 - Recent Trends in HRM 6.1 HR Accounting 6.2 HR Audit 6.3 Green HRM 6.4 VRS 6.5 Workforce Diversity.	Required Reading: ‘Human Resource Management in the New Millennium’, by P.Subba Rao. Home Assignment: HR Accounting, HR Audit Internal Test:2	10

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313C: Trade & Commerce in Ancient India

Course Learning Objectives:

The objectives of this course are to enable the students to –

- To understand the theories of Ancient Trade and Commerce in India.
- To understand the Ancient Trade Policy and Procedures.
- To know the functions of Ancient Trade and Commerce in India.
- To understand the International Ancient Trade and Commerce.
- To understand the key functions in Ancient Trade and Commerce in India.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of different theories of Trade and Commerce	1
2	Assessing the Trade routes and Intermediaries.	3
3	Simulating the learning process of Ancient Trade and Commerce in India.	4
4	Overview and evaluation of Ports of India with Coastal Marts regarding Ancient Trade and Commerce.	5

Text Book:

- Basu, Praphullachandra (1925), Indo-Aryan Polity: Being a Study of The Economic And Political Condition of India As Depicted in The Rig Veda, 2nd ed, P.s. King & Son Ltd., London.
- Chakaraborti, Haripada (1966), Trade and Commerce in Ancient India (C. 200 B.C. to C. 650 A.D.), 1st ed., Academic Publishers, Calcutta.
- Morrison, K.D., (1997). Commerce and Culture in South Asia: Perspectives from Archaeology and History. Annual Review of Anthropology 26: 87-108
Varanasi

Reference Book:

- Saravanakumar, D., Seetharaman, P. & Radha, D (2020). Trade and Commerce of Ancient Tamilagam. Journal of Xidian University. 14. 1796-1805. 10.37896/jxu14.6/214.
- Srivastva, Balram(1968), The Chowkhamba Sanskrit Studies Vol. LIX: Trade and Commerce in Ancient India (From the Earliest Times to A.D. 300), 1st ed. Vidyavilas Press, Varansi
- Mukherji, R. K. (1966), Chandergupt Maurya and his times, Moti Lal Banarsi Dass,

Relevance of the Curriculum with NEP 2020-

- The curriculum aligns with NEP 2020's **emphasis on multidisciplinary education**, integrating history, economics, and commerce.
- It promotes **conceptual understanding** of ancient trade theories and practices, strengthening foundational knowledge.
- Focus on **trade routes, policies, and international commerce** enhances global perspective as

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suggested by NEP.

4. Encourages **critical thinking and analytical skills** through evaluation of historical trade systems.
5. Clearly structured **Course Learning Outcomes (CLOs)** support outcome-based education.
6. Inclusion of **case-based assignments and presentations** fosters experiential learning.
7. The curriculum supports **research-oriented learning**, aligning with NEP's research focus.
8. Emphasis on **historical and cultural awareness** contributes to holistic education.
9. Continuous assessment methods like quizzes and presentations align with **NEP evaluation reforms**.
10. Encourages **independent learning and inquiry-based approach**, promoting lifelong learning skills

Teaching Pedagogy-

The teaching pedagogy for this course is **interactive, research-oriented, and learner-centric**, in line with NEP 2020 principles. It combines **lectures, historical analysis, and case discussions** to provide a comprehensive understanding of ancient trade systems. **Experiential learning methods**, such as presentations, poster-making, and classroom writing tasks, are used to enhance student engagement. The use of **flipped classroom techniques** encourages students to explore topics like trade routes and policies before class, making discussions more meaningful. Continuous evaluation through **quizzes, assignments, internal tests, and presentations** ensures effective assessment of learning outcomes. Collaborative learning is promoted through **group discussions and seminar presentations**, improving communication and teamwork skills. The pedagogy also emphasizes **analytical and interpretative skills**, enabling students to connect ancient trade practices with modern commerce concepts. Overall, it prepares students for **academic research and deeper understanding of economic history**.

➤ Session Plan (Tentative – Please Suggest as per Course Assessment & Evaluation Criteria)

Session Plan

Topics	Readings	No. of Session
Unit 1 – Introduction of Ancient Trade and Commerce in India ➤ Meaning, Definition and objectives of Ancient Trade and Commerce in India ➤ Types of Trade ➤ History of Ancient Trade and Commerce in India. ➤ Emergence of Ancient Trade and Commerce in India ➤ Role of India on trade policy in the Ancient period	Reference Text ➤ Trade and Commerce in Ancient India (C. 200 B.C. to C. 650 A.D.), 1st ed., Academic Publishers, Calcutta. Home Assignment/Flipped Classroom: Describe the Trade and Commerce Process and its Functions.	10

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Unit 2 - Trade routes and Intermediaries ➤ Trade-routes between India and the western countries ➤ Trade-Routes between India and the Far East ➤ Major Cities in Trading Route ➤ Trade policy of Kautilya ➤ Ancient trade with other countries	Reference Text ➤ Chandergupt Maurya and his times, Moti Lal Banarsi Dass, Varanasi. ➤ Home Assignment/Flipped Classroom: Define the Foreign Trade Policy about International Business. Internal Test	10
Unit 3 - Ports of India with Coastal Marts ➤ Sindhi speaking area ➤ Gujarati speaking area ➤ Malayalam speaking area ➤ Marathi-speaking area ➤ Bengali speaking area ➤ Telugu speaking area ➤ Oriya-speaking area	Reference Text ➤ Trade and Commerce of Ancient Tamilagam. Journal of Xidian University Home Assignment/Flipped Classroom: Administration of WTO	10

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311D: AI for Business

Credits-4

Hours-60

Course Learning Objectives:

1. To introduce students to the basic concepts of Artificial Intelligence and its applications in business and commerce.
2. To understand how AI technologies such as machine learning, automation, and data analytics are transforming business operations.
3. To familiarize students with AI tools used in accounting, marketing, finance, supply chain, and business decision making.
4. To develop skills in using simple AI tools for business data analysis, automation, and reporting.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the fundamental concepts and technologies of Artificial Intelligence	Understand (2)
2	Apply AI tools for business analytics, automation, and decision making	Apply (3)
3	Analyse the role of AI in improving efficiency in business operations	Analyze (4)
4	Evaluate the future impact of AI on business management and commerce professions	Evaluate (5)

Reference Books & Suggested Readings

1. Artificial Intelligence Basics
Author: Tom Taulli
Publisher: Apress
2. Artificial Intelligence for Business
Author: Doug Rose
Publisher: McGraw Hill
3. Artificial Intelligence in Business
Author: Bernard Marr
Publisher: Wiley
4. Management Information Systems
Author: Kenneth C. Laudon & Jane P. Laudon
Publisher: Pearson
5. Artificial Intelligence in Finance and Accounting
Author: Al Naqvi
Publisher: Wiley
6. Reports and Articles
7. NASSCOM – AI Adoption in Indian Business

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<https://www.nasscom.in>

8. Deloitte – AI in Business Transformation

<https://www2.deloitte.com>

9. McKinsey – AI and the Future of Work

<https://www.mckinsey.com>

Alignment with NEP-2020 (Major Vertical)

This course is aligned with the Discipline Specific Major Vertical under NEP-2020, which focuses on strengthening domain-specific knowledge and integrating emerging technologies into commerce education.

The course contributes to NEP objectives by:

- Integrating Artificial Intelligence with business administration and commerce disciplines.
- Enhancing digital and analytical competencies required in modern business environments.
- Promoting interdisciplinary learning by combining management studies, data analytics, and information technology.
- Preparing students for professional roles in business analytics, financial analytics, digital marketing, and AI-enabled decision support systems.

Thus, the course equips commerce graduates with technology-driven business skills required in modern digital enterprises.

Teaching Pedagogy

The course will follow a technology-oriented, analytical, and activity-based teaching approach.

- Conceptual Learning

Students will learn basic AI concepts and technologies relevant to business applications.

- Demonstration-Based Learning

Faculty will demonstrate simple AI tools used in business analytics, marketing, accounting, and financial analysis.

- Case-Based Learning

Students will analyze real-world business cases where AI improves efficiency, forecasting, and decision making.

- Activity-Based Learning

Students will explore AI tools for data analysis, report generation, and business insights.

- Outcome-Based Learning

Students will develop competencies in:

- AI-enabled business analytics
- digital decision support systems
- automation of routine business tasks
- business intelligence tools.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Artificial Intelligence • Introduction to Artificial Intelligence • History and evolution of AI • Basic concepts of machine learning and data analytics • Types of AI systems • Role of AI in business and commerce	Readings Tom Taulli – Artificial Intelligence Basics Activity Identify examples of AI used in everyday business applications.	10
Unit II: AI Tools for Business Data Analysis • AI and data-driven decision making • Introduction to business analytics and predictive analytics • AI tools for data analysis and visualization • Examples of AI Tools Microsoft Power BI (AI insights) Google Analytics AI Zoho Analytics Tableau AI analytics	Readings- Artificial Intelligence for Business Author: Doug Rose Activity Analyze business data using visualization tools.	10
Unit III: AI Applications in Accounting and Finance • AI in accounting automation • AI-based financial analysis and forecasting • AI tools for bookkeeping and financial reporting • Tools TallyPrime AI insights Zoho Books AI QuickBooks AI automation ClearTax AI tax tools	Readings Artificial Intelligence in Finance and Accounting Author: Al Naqvi Activity Compare features of AI-enabled accounting tools.	10
Unit IV: AI Applications in Marketing and Customer Analytics • AI in digital marketing • Customer segmentation and recommendation systems • AI chatbots and customer service automation • Tools HubSpot AI marketing tools Salesforce Einstein	Readings Artificial Intelligence for Business Author: Doug Rose Activity Analyse AI marketing tools used by e-commerce businesses.	10

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Zoho CRM (Zia AI) Google Ads AI optimization		
Unit V: AI in Supply Chain, Operations and HR - AI in supply chain optimization - AI-based demand forecasting - AI in HR analytics and recruitment automation - AI in operations management Tools - SAP AI analytics Zoho Inventory Locus AI logistics optimization (India) Darwinbox HR AI platform	Readings Artificial Intelligence in Business Author: Bernard Marr Activity Discuss AI tools used in supply chain and HR management.	10
Unit VI: Future of AI in Business - AI and digital transformation of organizations - Ethical issues and risks of AI - AI and future of work in commerce professions - Emerging trends in AI and business innovation	Readings Artificial Intelligence in Business Author: Bernard Marr Activity Prepare presentation on future impact of AI in business and commerce..	10

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313D: Ancient Indian Computing System

Credits-4

Hours-60

Course Learning Objectives:

1. To introduce students to the foundations of computing concepts in Ancient Indian Knowledge Systems.
2. To examine Vedic Mathematics, Nyaya logic, and Paninian grammar as early computational frameworks.
3. To explore algorithmic thinking, combinatorics, and binary structures in Indian traditions.
4. To understand the relevance of IKS concepts in modern computational sciences and AI.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand computational foundations of Ancient Indian Knowledge Systems	Understand (2)
2	Apply Vedic mathematical and logical principles in problem-solving	Apply (3)
3	Analyse the relevance of IKS concepts in modern computing and AI	Analyze (4)

Reference Books & Suggested Readings

- Vedic Mathematics
Author: Jagadguru Swami Bharati Krishna Tirtha
Publisher: Motilal Banarsidass, New Delhi
- Nyaya Theory of Knowledge
Author: S.C. Vidyabhusana
- Ashtadhyayi
Author: Panini
Publisher: Various editions (e.g., Rama Nath Sharma, Munshiram Manoharlal)
- Arthashastra
Author: Kautilya
Translated by R. Shamasastri
- Subhash Kak – *History of Indian Cryptography*
- Sangeet Kedia – *AI and Indian Philosophy*

Alignment with NEP 2020 (IKS Vertical)

- Promotes Indian Knowledge Systems (IKS) by reviving ancient computational concepts like *Vedic Mathematics, Nyaya logic, and Paninian grammar*.
- Encourages interdisciplinary learning by integrating *mathematics, logic, linguistics, philosophy, and computer science* as envisioned in NEP 2020.

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- Supports application-based education through use of mental calculation techniques and algorithmic thinking.
- Enhances analytical and problem-solving skills via study of logical reasoning (Nyaya) and combinatorics (Chandashastra).
- Promotes research orientation by engaging students with classical texts and their relevance to modern AI and computing.
- Encourages innovation and critical thinking by linking ancient computational ideas with modern technologies like machine learning.
- Strengthens cultural rootedness with global relevance in computational sciences.
- Aligns with NEP's focus on experiential, competency-based, and holistic education.
- Promotes ethical and philosophical understanding in technological development.

Teaching Pedagogy for the Course

- Use experiential learning through solving arithmetic problems using Vedic Mathematics techniques.
- Apply activity-based pedagogy such as constructing logical syllogisms and binary patterns.
- Incorporate case-study approach to analyse applications of Nyaya logic in AI and computing.
- Encourage collaborative learning through group discussions and presentations on algorithmic structures.
- Use problem-solving methods to compare traditional and modern computational efficiency.
- Integrate blended learning combining textual study with digital simulations and demonstrations.
- Promote comparative pedagogy (ancient vs modern computing systems) for deeper understanding.
- Encourage project-based learning on topics like cryptography and combinatorics.
- Use reflective learning to analyse philosophical foundations of computation and cognition.
- Develop research and analytical skills through interpretation of classical computational frameworks.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Vedic Mathematics and Computational Thinking • Introduction to Vedic Mathematics: Origins and significance • Arithmetic techniques: Addition, subtraction, multiplication, division • Algebraic applications: Squares, cube roots, factorization • Computational efficiency and mental calculation techniques • Concept of zero and decimal system in Ancient India	Readings- • Vedic Mathematics • Atul Gupta – The Power of Vedic Maths Activity- • Solve arithmetic problems using Vedic methods and compare speed with conventional methods. • Demonstrate shortcut multiplication techniques in class.	10
Unit II: Nyaya Logic and Paninian Algorithmic Structure • Introduction to Nyaya (Indian Logic) • Four Sources of Knowledge (Pramana): Perception, Inference, Comparison, Testimony • Types of reasoning: Deductive and inductive • Introduction to Ashtadhyayi • Rule-based grammar: Sutras, meta-rules, recursion • Binary logic and combinatorics in Chandashastra	Readings- • Nyaya Theory of Knowledge • George Cardona – Panini: His Work and Its Traditions Activity- • Construct logical syllogisms using Nyaya framework. • Analyse Panini's grammar as an early rule-based algorithm.	10
Unit III: Applications of Ancient Indian Computing Concepts • Cryptography and coded communication in Arthashastra • Combinatorics in Pingala's Chandashastra • Concept of binary representation in prosody • Cognitive science insights from Samkhya and Yoga • Relevance of IKS principles in Artificial Intelligence and Machine Learning	Readings- • Arthashastra – Sections on coded communication • Subhash Kak – History of Indian Cryptography • Sangeet Kedia – AI and Indian Philosophy Activity- • Create a simple binary pattern based on Chandas structure. • Class presentation: Application of Nyaya logic in AI reasoning systems.	10

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314: Accounting for Special Sector

Credit: 02

Duration: 30 Hours

Course Learning Objectives

- To develop competence among the students regarding Special Sector Accounting.
- Improving Accounting Understanding & Capacity of Analysis.
- Preparing for facing the real Business World by Developing Necessary Skills in the Subject

Course Learning Outcomes

CLO No.	CLO	Cognitive level
601.1	Understand the various concepts of Special Sector of Accounting under Advanced Accounting.	1
601.2	Utilize working knowledge with application skill of Special Sector Accounting.	3
601.3	Assessing the conceptual framework of Insolvency Accounting, Royalty Accounting and Farm Accounting.	5

Reference Books:

- Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House
- Corporate Accounting - S. N. Maheshwari - Vikas Publishing House
- Advanced Accountancy - R. L. Gupta & M. Radhaswamy - Sultan Chand & Sons
- Advanced Accounts - M. C. Shukla, T. S. Grewal & S. C. Gupta - S Chand & Sons.
- Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- Fundamentals of Accounting - T. P. Ghosh - Sultan Chand & Sons
- Advanced Accountancy - Hanif and Mukharjee

Relevance of the Curriculum with NEP 2020-

1. The curriculum aligns with **NEP 2020's focus on skill-oriented and competency-based education.**
2. It emphasizes **practical learning** through topics like insolvency, royalty, and farm accounting.
3. The inclusion of **real-world accounting scenarios** enhances employability and professional readiness.
4. It promotes **analytical and problem-solving skills**, especially in preparing statements and accounts.
5. Clearly defined **Course Learning Outcomes (CLOs)** support outcome-based education as per NEP.
6. The curriculum integrates **theoretical concepts with practical applications**, ensuring holistic understanding.
7. Use of **case studies, quizzes, and assignments** supports experiential learning.

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8. It encourages **self-directed learning** through flipped classroom activities.
9. Focus on **specialized accounting areas** enhances domain-specific expertise.
10. Supports **continuous assessment and flexibility**, aligning with NEP's modern evaluation system and student-centric approach.

Teaching Pedagogy-

The teaching pedagogy for this course is **student-centered, practical-oriented, and interactive**, in line with NEP 2020 principles. It combines **lectures with practical problem-solving sessions** to ensure conceptual clarity and application skills. **Case studies and real-life examples** are used to explain concepts like insolvency, royalty, and farm accounting, making learning more relevant and engaging. The use of **flipped classroom techniques** encourages students to prepare topics in advance, promoting active participation in class discussions. Continuous assessment through **quizzes, assignments, and problem-based evaluations** helps in monitoring student progress effectively. Collaborative learning is encouraged through **group discussions and activities**, enhancing communication and teamwork skills. The pedagogy also focuses on **developing analytical and decision-making abilities**, enabling students to handle real-world accounting challenges. Overall, it prepares students for **professional competence and practical application in specialized accounting fields**.

Session Plan

Topic	Readings	No. of Sessions
Unit 1. Insolvency Accounts (Theory & Practical Problems) 1.1 Meaning & Procedure of Insolvency 1.2 Insolvency of Sole Trader 1.3 Prepare Statement of Affairs & Deficiency Account.	Reference Text Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons. Required Reading Meaning & Procedure of Insolvency Case: Home Assignment/Flipped Classroom:	10
Unit 2. Royalty Accounts (Theory & Practical Problems) 2.1 Meaning and Nature of Royalty [Excluding Sub-Lease] 2.2 Difference between Royalty and Rent 3.3 Minimum Rent, Short-workings, Recover and lapse of Short-workings	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the concept and Meaning and Nature of Royalty	10

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2.4 Journal Entries and Ledger accounts in the Books of Landlord	Case: Quiz:	
Unit 3. Farm Accounting (Theory & Practical Problems) 3.1 Introduction and Meaning 3.2 Objectives & Significance of Farm Accounting 3.3 Prepare Final Accounts of Farms.	Reference Text Advanced Accounts - M. C. Shukla, T. S. Grewal & S. C. Gupta - S Chand & Sons. Required Reading Meaning & Procedure of Insolvency Case: Home Assignment/Flipped Classroom:	10

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314B: Introduction to Cost Accounting Standards

Credits-2

Hours-30

Course Learning Objectives:

1. To introduce students to the concept and importance of Cost Accounting Standards (CAS) in cost accounting and management reporting.
2. To familiarize students with the framework and applicability of Cost Accounting Standards issued by ICAI.
3. To develop understanding of selected standards relating to material cost, labour cost, overheads and cost reporting.
4. To enable students to understand the role of cost standards in cost control, decision-making and regulatory compliance.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the framework and significance of Cost Accounting Standards	Understand (2)
2	Apply selected Cost Accounting Standards in cost computation and reporting	Apply (3)
3	Analyse the role of cost standards in managerial decision making and cost control	Analyze (4)

Reference Books & Suggested Readings

- **Cost Accounting Standards (CAS)**
Institute of Cost Accountants of India (ICMAI)
<https://www.icmai.in>
- **Cost Accounting Standards Board – Guidance Notes**
ICMAI Publications
- **Cost Accounting: Principles and Practice**
Author: M.N. Arora
Publisher: Vikas Publishing House
- **Cost Accounting**
Author: Jawahar Lal
Publisher: McGraw Hill Education
- **Cost Accounting – Theory and Practice**
Author: B.K. Bhar
Publisher: Tata McGraw Hill
- **Cost Accounting**
Author: S.P. Jain & K.L. Narang
Publisher: Kalyani Publishers

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- **Cost Accounting Standards – Interpretations and Applications**
ICMAI Study Materials

Alignment with NEP-2020 (VSC Vertical)

This course is aligned with the Vocational Skill Course (VSC) Vertical under NEP-2020, which emphasizes industry-relevant skills and professional competency.

The course contributes to NEP objectives by:

- Developing professional knowledge of cost accounting standards used in industry.
- Enhancing analytical skills for cost determination and cost control.
- Promoting application-oriented learning aligned with professional accounting practices.
- Preparing students for careers in cost accounting, management accounting, auditing and financial analysis.

Thus, the course integrates academic learning with professional cost accounting standards used in practice.

Teaching Pedagogy

The course will follow a **conceptual, analytical, and application-oriented teaching approach.**

Conceptual Learning

Fundamental concepts of cost accounting standards will be explained using **structured lectures and standard frameworks issued by ICAI.**

Case-Based Learning

Students will analyse **business cost scenarios** to understand the application of cost standards in cost determination and reporting.

Problem-Solving Approach

Students will solve **numerical and analytical problems** related to cost allocation, material cost determination, and overhead treatment.

Industry Orientation

The course will introduce students to **regulatory cost reporting and compliance requirements**, highlighting the role of cost accounting standards in industry.

Outcome-Based Learning

Students will develop competencies in:

- interpreting cost accounting standards
- cost measurement and allocation
- cost reporting and analysis

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Cost Accounting Standards • Introduction to Cost Accounting Standards • Objectives and scope of cost accounting standards • Role of ICAI in development of CAS • Need and importance of standardisation in cost accounting • Overview of Cost Accounting Standards framework	Readings- • ICAI – Cost Accounting Standards • M.N. Arora – Cost Accounting Activity • Discuss the role of cost accounting standards in cost control and management decision making.	10
Unit II: Cost Accounting Standards on Material and Labour Cost • CAS-1 (Revised 2015) Classification of Cost • CAS-2 Capacity Determination • CAS-6 Material Cost • CAS-7 Employee Cost	Readings- • ICAI Cost Accounting Standards Board • S.P. Jain & K.L. Narang – Cost Accounting Activity • Analyse case examples for computation of material and employee cost as per CAS.	10
Unit III: Cost Accounting Standards on Overheads and Cost Reporting • CAS-3 Production & Operation Overheads • CAS-11 Administrative Overheads • CAS-15 Selling & Distribution Overheads • CAS-5 Average Cost of Transportation	Readings • Jawahar Lal – Cost Accounting • ICAI Guidance Notes on CAS Suggested Articles Activity • Prepare a simple cost statement applying principles of cost accounting standards.	10

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314C: Startup and Innovation

Credits-2

Hours-30

Course Learning Objectives:

1. To understand the concept and knowledge of Startups and Entrepreneurship
2. To enable students to identifying business opportunities and developing business plans.
3. To prepare the mindset and discipline of systemic inspiration driven by a desire to identify new sources of ideas, and innovation to establish their own startups.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Explain the factors responsible for the growth of startups in India	Understand (2)
2	Apply knowledge and skill to create opportunities in establishing startups.	Apply (3)
3	Analyze the challenges faced by startups	Analyze (4)

Reference Books & Suggested Readings

1. Giudici G, Guerini M and Lamastra C R, Why Crowdfunding Projects can succeed: The role of Proponents' Individual Territorial Social Capital, SSRN Electronic Journal, April 2013.
2. Gopalakrishnan, R. A Biography of Innovations: From Birth to Maturity. Penguin Random House India Private Limited. Kindle Edition.
3. Gupta, Shishir. Startup Easy - Part 1: The Essentials: A Step by Step Guide for Entrepreneurs
4. Report of the Expert committee on Innovation and Entrepreneurship, August 2015, NITI Aayog, New Delhi.
5. Sardar, R.J & Waghmare, G (2021) Startup Ecosystem in India: Text and Cases, Himalaya Publishing House, ISBN: 978-93-5433-574-7

Relevance of the Curriculum with NEP 2020 -

1. The curriculum strongly aligns with NEP 2020's focus on entrepreneurship and innovation-driven education.
2. It promotes skill-based and experiential learning through startup idea development and innovation activities.
3. Emphasis on real-world application, such as funding sources and startup challenges, enhances employability.
4. Inclusion of case studies (Flipkart, Zomato, Paytm) supports practical exposure and industry relevance.
5. It develops critical thinking, creativity, and problem-solving skills, key goals of NEP.
6. Clearly defined Course Learning Outcomes (CLOs) support outcome-based education.
7. The curriculum encourages self-directed learning and innovation mindset.
8. Activities like hackathons, debates, and poster presentations promote active learning.
9. Focus on startup ecosystem and funding (VC, crowdfunding) aligns with national economic

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priorities.

- Supports holistic development and multidisciplinary approach, preparing students for dynamic business environments

Teaching Pedagogy

The course will follow a **conceptual, analytical, and application-oriented teaching approach.**

Interactive Lectures

- Conceptual clarity (Startups, Innovation, Business Models)
- Use PPTs, case snippets, videos

Case-Based Learning

Study successful startups like:

- Flipkart, Zomato and Paytm

Experiential Learning

Field visits to:

- Incubation centers, MSMEs, Interaction with entrepreneurs

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Start-ups 1.1 Why start-ups, what are start-ups 1.2 Definitions of Startups 1.3 Historical Perspective of Start-ups 1.4 Features of Start-up 1.5 Factors Responsible for Success of Start-ups 1.6 Factors Responsible for The Failures of Start-ups Case study: India's New Age Start-Ups	<u>Activity</u> Debate- Group A: Job supporters Group B : Job supporters Case study: India's New Age Start-Ups- Flipkart, Zomato and Paytm Ask students to identify a local problem and Develop a startup idea to solve it.	10
Unit II: Startups and Innovation 2.1 Definitions of Innovation 2.2 The Elements of Innovation 2.3 Forms of Innovation, Types of Innovation, Disruptive Innovation 2.4 Stages of Innovation 2.5 Innovation and Startups 2.6 India –A land of Frugal innovation	Activity <i>Innovation Poster Competition</i> design posters on: Startup ideas and Innovative products Innovation Hackathon Activity: ➤ Solve real problems within time limit ➤ Present innovative solutions	10
Unit III: Financing Resource of start-ups in India 3.1 Types of Funding Sources for Start-ups-Seed Funding, Angel Funding 3.2 Venture Capital (VC) for startups-Features of	Funding Source Identification Activity Activity: • Give startup scenarios (tech,	10

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Venture Capital, Stages in Venture financing, Problems of Indian Venture Capital. 3.3 Crowd Funding-Types of Crowdfunding, Risks of Crowd funding, Crowdfunding in India 3.4 Bootstrapping-Why Bootstrap a Startup? The Limitations of Bootstrapping Case study on Crowd funding or Bootstrapping can be discussed in class	agriculture, retail) • Students identify suitable funding sources: ➤ Bootstrapping ➤ Angel investors ➤ Venture capital ➤ Government schemes Example: Link with initiatives like Startup India	
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314D: Business Software Designing

Credits-2

Hours-30

Course Learning Objectives:

The objectives of this course are to enable the students to –

- To understand the theories of Business Software Designing
- To understand the various software used in the current scenario in business and other purpose.
- To know the functions of Business Software Designing as per the business structures and its application.
- To understand the International Business Software Designing and there reliability to improve the business.
- To understand the key functions in of businesses operating in the world and need of the Business Software Designing.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of different theories related to the Business Software Designing	1
2	Assessing the Business Software Designing and its need for developing overall business.	3
3	Simulating the learning process of Business Software Designing.	4
4	Overview and evaluation of Business Software Designing as per the requirement of any types of business.	5

Course Assessment & Evaluation Criteria

Text Book:

1. Jack Ferguson. "Crouching Dragon, Hidden Software: Software in DoD Weapon Systems." IEEE Software (July/August 2001), pp. 105–107.
2. W. Edwards Deming, Out of the Crisis. Cambridge, MA: MIT Center for Advanced Engineering Study, 1982.
3. "Design Patterns: Elements of Reusable Object-Oriented Software" by Erich Gamma et al.: A classic on software design patterns.
4. "Business Model Generation" by Alexander Osterwalder: A visual guide to designing business models.

Reference Book:

1. Raphael Amit, Christoph Zott . 2000. Value Drivers of E-Commerce Business Models. INSEAD working paper.
2. Marc Andreessen. 2011. Why software is eating the world. Wall Street Journal August 20th, 2011. Retrieved May 12th, 2019 from

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3. Karlos A. Artto, Kim Wikström. 2005. What is project business? International Journal of Project Management 23, 5 (2005). 343–353.
4. "Software Requirements" by Karl Wiegers: A comprehensive guide to gathering and managing requirements.

Relevance of the Curriculum with NEP 2020 -

1. The curriculum aligns with **NEP 2020's focus on digital and skill-based education**, emphasizing business software applications.
2. It promotes **multidisciplinary learning**, integrating commerce with information technology.
3. The course develops **practical and technical skills** in software designing for business operations.
4. Inclusion of **real-world software applications** like accounting, billing, and CRM enhances employability.
5. Encourages **analytical and problem-solving abilities** through software design and implementation concepts.
6. Clearly defined **Course Learning Outcomes (CLOs)** support outcome-based education.
7. Use of **assignments, presentations, and projects** promotes experiential learning.
8. Focus on **emerging trends like cloud computing and data security** aligns with modern industry needs.
9. Continuous assessment methods reflect **NEP's evaluation reforms and flexibility**.
10. Supports **innovation, creativity, and digital literacy**, preparing students for the evolving business environment

Teaching Pedagogy -

The teaching pedagogy for this course is **interactive, technology-oriented, and learner-centric**, aligning with NEP 2020 principles. It combines **theoretical lectures with practical demonstrations** of business software to enhance conceptual clarity and technical skills. **Hands-on learning** is emphasized through designing simple software modules such as billing, inventory, and customer management systems. The use of **case studies and real-world business scenarios** helps students understand the practical application of software in organizations. The **flipped classroom approach** encourages students to explore software tools and concepts before class, making discussions more engaging and application-focused. Continuous assessment through **assignments, presentations, and practical tasks** ensures effective evaluation of learning outcomes. Collaborative learning through **group projects and discussions** enhances teamwork and communication skills. The pedagogy also focuses on **developing innovation, problem-solving, and digital competencies**, preparing students for modern business and technology-driven environments.

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➤ **Session Plan (Tentative – Please Suggest as per Course Assessment & Evaluation Criteria)**

Topics	Readings	No. of Session
Unit 1: Introduction to Business Software ➤ Meaning and importance of software in business ➤ Types of business software used in organizations ➤ Accounting software, Billing software, Inventory management software, Customer management software ➤ Role of software in modern business operations ➤ Basic components of software systems (input, process, output)	Reference Text "Software Requirements" by Karl Wieggers: A comprehensive guide to gathering and managing requirements. Home Assignment/Flipped Classroom: Describe the Trade and Commerce Process and its Functions.	10
Unit 2: Basics of Software Designing for Business ➤ Meaning of software design in business context ➤ Planning features of business software ➤ Designing basic modules in business software Billing module Customer module Inventory module Reporting module ➤ Importance of user-friendly interface	Reference Text ➤ Karlos A. Artto, Kim Wikström. 2005. What is project business? International Journal of Project Management 23, 5 (2005). 343–353. ➤ Home Assignment/Flipped Classroom: Define the Foreign Trade Policy about International Business. Internal Test	10
Unit 3: Applications of Business Software in Organizations ➤ Use of software in different business functions: Accounting and finance, Sales and billing, Inventory management, Customer relationship management ➤ Advantages of using software in business decision-making ➤ Introduction to cloud-based business software ➤ Data security and privacy in business software ➤ Future trends in business software and digital business systems	Reference Text ➤ "Business Model Generation" by Alexander Osterwalder: A visual guide to designing business models. ➤ Home Assignment/Flipped Classroom: Administration of WTO	10

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Course No: 315-A- International Financial Market

Credits-4

Hours-60

Course Learning Objectives:

- To develop understanding of international financial markets and global financial environment.
- To explain the functioning of international monetary systems and financial institutions.
- To provide knowledge about foreign exchange markets and exchange rate mechanisms.
- To understand exchange rate determination theories and international parity relationships.
- To develop skills in managing foreign exchange risks using hedging techniques.
- To familiarize students with international investments, capital budgeting and financial management.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Students will be able to understand the concept, importance, and structure of international financial markets and analyze the impact of globalization, financial crises, and technological developments on the global financial environment.	2
2	Students will be able to explain the evolution of the international monetary system and evaluate the role of major international financial institutions such as IMF	1
3	Students will be able to describe the structure and functioning of the foreign exchange market	1
4	Students will be able to analyze exchange rate movements using various theories and models	
5	Students will be able to identify different types of foreign exchange exposure and apply appropriate risk management techniques	4
6	Students will be able to evaluate international investment decisions and capital budgeting techniques, and understand the role of foreign direct investment, portfolio investment, .	5

Text Book:

- **International Financial Management – P. G. Apte** , Tata McGraw Hill Education.
- **Multinational Business Finance – David K. Eiteman, Arthur I. Stonehill & Michael H. Moffett**, Pearson Education.
- **Multinational Financial Management – Alan C. Shapiro** , Wiley India.
- **International Financial Management – Jeff Madura**, Cengage Learning.
- **International Financial Management – Cheol S. Eun & Bruce G. Resnick**, McGraw Hill

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Education.

Reference Books:

- International Finance – Maurice Levi – Routledge
- International Financial Management – Madhu Vij – Excel Books
- International Financial Management – V. K. Bhalla – S. Chand
- International Finance – Imad Moosa – McGraw Hill

Relevance of the Curriculum with NEP 2020-

1. The curriculum aligns with **NEP 2020's global outlook**, focusing on international financial markets and globalization.
2. It promotes **multidisciplinary learning**, integrating finance, economics, and international business.
3. Emphasis on **foreign exchange markets and risk management** enhances practical financial skills.
4. Inclusion of **global financial institutions (IMF, World Bank, ADB)** builds international awareness.
5. It develops **analytical and decision-making skills** through exchange rate theories and financial models.
6. Clearly defined **Course Learning Outcomes (CLOs)** support outcome-based education.
7. Use of **case studies and real-world scenarios** promotes experiential learning.
8. Focus on **current global issues (financial crises, globalization)** ensures relevance.
9. Continuous assessment methods align with **NEP's flexible and comprehensive evaluation system**.
10. The curriculum enhances **employability and global competence**, preparing students for international financial careers

Teaching Pedagogy -

The teaching pedagogy for this course is **interactive, analytical, and application-oriented**, in line with NEP 2020 principles. It combines **lectures with case-based learning and financial analysis** to build strong conceptual understanding. **Real-world case studies**, such as global financial crises and exchange rate fluctuations, are used to enhance practical knowledge. The use of **flipped classroom techniques** encourages students to explore topics like IMF, foreign exchange markets, and investment strategies before class discussions. The pedagogy emphasizes **experiential learning** through assignments like tracking exchange rate movements and analyzing global financial trends. Continuous evaluation through **quizzes, presentations, and internal tests** ensures effective assessment of learning outcomes. Collaborative learning through **group discussions and problem-solving activities** enhances teamwork and communication skills. The approach also focuses on **developing critical thinking and financial decision-making abilities**, preparing students for careers in international finance and global markets.

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Session Plan

Topics	Readings	No. of Session
Unit 1: Global Financial Environment 1. Meaning, nature and importance of International Finance 2. Globalization and integration of financial markets 3. Structure of International Financial Markets – International Money Market and International Capital Market 4. Major global financial centres and market linkages 5. Risks in international finance – currency risk, political risk and economic risk 6. Recent developments in global financial markets 7. Impact of global crises (financial crisis, pandemic, geopolitical conflicts) on financial markets 8. Global financial interdependence and economic stability	Reference Text: International Financial Management – P. G. Apte – Tata McGraw Hill Required Reading:— Meaning, importance and structure of international finance; globalization of financial markets; international money and capital markets; risks in international finance; recent developments in global financial markets. Case:— Case discussion on impact of the Global Financial Crisis (2008) or COVID-19 on international financial markets. Home Assignment / Flipped Classroom:— Students prepare a short note on major global financial centres (New York, London, Tokyo) and explain how globalization affects financial markets.	10
Unit 2: International Monetary System and Financial Institutions 1. Evolution of International Monetary System 2. Gold Standard and Bretton Woods System 3. International Monetary Fund (IMF) – objectives, functions and role in international liquidity 4. World Bank – objectives and development role 5. International Development Association (IDA) 6. International Finance Corporation (IFC) 7. Asian Development Bank (ADB) 8. Role of international institutions in global financial stability 9. Contribution of multilateral institutions to	Reference Text: International Financial Management – Jeff Madura – Cengage Learning Required Reading:— Evolution of the international monetary system; Bretton Woods system; IMF, World Bank, IDA, IFC, and ADB; role of international institutions in economic development. Case:— Case study on IMF financial assistance programs for	10

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developing economies 10. Role of IMF and World Bank in managing global financial crises	developing countries. Home Assignment / Flipped Classroom:— Students collect information about recent World Bank or IMF projects in India and present their findings.	
Unit 3: Foreign Exchange Market 1. Meaning and structure of Foreign Exchange Market 2. Evolution of foreign exchange system and currency regimes 3. Major foreign exchange trading centres and currencies 4. Participants in foreign exchange market – banks, central banks, dealers, brokers, hedgers and speculators 5. Foreign exchange trading – spot market and forward market 6. Exchange rate quotations – direct and indirect quotations 7. Foreign exchange market in India – FERA vs FEMA and currency convertibility	Reference Text: International Financial Management – Eun & Resnick – McGraw Hill Required Reading:— Structure of foreign exchange markets; forex trading; participants in forex markets; exchange rate quotations; SWIFT system; foreign exchange market in India. Case:— Case study on currency fluctuations and their impact on export companies. Home Assignment / Flipped Classroom:— Students track daily USD-INR exchange rate movements for one week and analyze reasons for fluctuations	10
Unit 4: Exchange Rate Determination and Theories 1. Meaning and determination of exchange rate 2. Factors affecting exchange rate movements – inflation, interest rate, balance of payments and government intervention 3. Purchasing Power Parity (PPP) theory 4. Interest Rate Parity (IRP) theory 5. Fisher Effect and International Fisher Effect 6. Exchange rate trends of Indian Rupee 7. Real Effective Exchange Rate (REER) 8. Role of central banks and monetary policy in exchange rate stability	Reference Text: Multinational Financial Management – Alan C. Shapiro – Wiley India Required Reading:— Exchange rate determination; factors affecting exchange rates; purchasing power parity theory; interest rate parity theory; Fisher effect; exchange rate trends of Indian rupee. Case:— Case discussion on recent	10

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9. Impact of global capital flows on exchange rate movements	depreciation or appreciation of the Indian rupee and its economic impact. Home Assignment / Flipped Classroom:— Students prepare a short report explaining how inflation and interest rates affect exchange rate movements.	
Unit 5: Foreign Exchange Risk and Exposure Management 1. Concept and importance of foreign exchange risk management 2. Types of foreign exchange exposure – transaction exposure, translation exposure and economic exposure 3. Political risk and interest rate exposure 4. Techniques of foreign exchange risk management 5. Financial instruments – forward contracts, futures contracts, currency options and currency swaps 7. Country risk analysis and international trade risks 8. Importance of risk management in volatile global markets	Reference Text: Multinational Business Finance – Eiteman, Stonehill & Moffett – Pearson Required Reading:— Foreign exchange exposure (transaction, translation, economic exposure); foreign exchange risk management; hedging through forwards, futures, options, and swaps; country risk analysis. Case:— Case study on a multinational company managing currency risk using hedging techniques. Home Assignment / Flipped Classroom:— Students explain how derivatives help in managing foreign exchange risk, with real-world examples.	10
Unit 6: International Investment and Financial Management 1. Concept and importance of international investment 2. International capital budgeting and evaluation of international projects 3. Foreign Direct Investment (FDI) 4. Foreign Portfolio Investment (FPI) 5. International capital structure and cost of capital 6. Significance of foreign investment for	Reference Text: International Financial Management – Jeff Madura – Cengage Learning Required Reading:— International capital budgeting; foreign direct investment (FDI); foreign portfolio investment (FPI); international working capital management; international banking and overseas financing.	10

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economic growth 7. Emerging trends in global investment and financial integration	Case:— Case discussion on foreign direct investment in India by multinational corporations. Home Assignment / Flipped Classroom:— Students collect data on recent FDI inflows in India and analyze their impact on economic growth	
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Level 5.5 (Semester): (V)
MIN- 4 315B Advanced Banking I

Credit: 4

Session Duration: 60 Hrs.

Course Learning Objectives:

1. To provide students with a comprehensive understanding of banking and financial services in India.
2. To develop knowledge of financial markets, capital markets and regulatory framework.
3. To create awareness about Anti-Money Laundering (AML) and KYC compliance in banking.
4. To familiarize students with modern banking practices, digital risks and financial security.
5. To enhance understanding of financial services such as mutual funds, housing finance and venture capital.
6. To develop analytical ability regarding financial systems, investment practices and market operations.

Course Learning Outcomes:

CLO No.	CLO	Cognitive Level
CLO-1	Student will be able to understand basic concepts of banking and financial services.	1
CLO-2	Student will be able to analyse financial markets and capital market structure.	2
CLO-3	Student will be able to understand AML/KYC framework and regulatory compliance.	3
CLO-4	Student will be able to evaluate financial instruments and investment options.	4
CLO-5	Student will be able to understand practical banking operations and financial services in India.	5
CLO-6	Student will be able to apply knowledge in real-life financial decision-making and risk awareness.	6

Reference Books:

1. Banking Theory and Practice – K.C. Shekhar & Lekshmy Shekhar, Vikas Publishing House.
2. Advanced Bank Management – Indian Institute of Banking and Finance, Macmillan Publication.
3. Indian Financial System – M.Y. Khan, McGraw Hill Education.
4. Financial Markets and Institutions – S. Gurusamy, Vijay Nicole Imprints Pvt. Ltd.
5. Management of Indian Financial Institutions – R.M. Srivastava, Himalaya Publishing House.

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6. Security Analysis and Portfolio Management – Prasanna Chandra, McGraw Hill Education.
7. Reserve Bank of India (RBI) – Reports, Guidelines and Publications - RBI Official Publications
8. SEBI – SEBI Act, Rules and Investor Awareness Publications - SEBI Official Publications

Session Plan

Topics	Readings	No. of Session
Unit 1: Financial Services and Markets 1.1 Concept, Meaning and Scope of Financial Services 1.2 Structure and Components of Financial Markets 1.3 Functions and Role of Financial Markets 1.4 Growth and Evolution of Financial Services in India 1.5 Overview of Global Financial Markets	Reference: Indian Financial System – M.Y. Khan Home Assignment: Explain structure of Indian Financial System	10
Unit 2 : Indian Capital Market and Instruments 2.1 Evolution and Structure of Indian Capital Market 2.2 Financial Institutions in Capital Market 2.3 Capital Market Instruments: Shares, Debentures, Bonds, Hybrid Instruments 2.4 Global Debt Instruments 2.5 Recent Developments in Indian Capital Market	Reference: Security Analysis & Portfolio Management – Prasanna Chandra Indian Financial System – M.Y. Khan Home Assignment: Study of recent trends in Indian capital market	10
Unit 3: Regulation of Capital Market 3.1 Regulatory Framework of Capital Market 3.2 Role of Regulatory Authorities 3.3 SEBI: Structure, Objectives and Functions 3.4 Powers and Role of SEBI in Market Development 3.5 Investor Protection Measures	Reference: Financial Markets and Institutions – S. Gurusamy Indian Financial System – Khan Home Assignment: Explain role of SEBI in investor protection	10
Unit 4: Anti-Money Laundering (AML) and Legal Framework 4.1 Concept, Sources and Impact of Money Laundering 4.2 Methods and Techniques of Money Laundering 4.3 Global and Indian AML Framework 4.4 FATF Recommendations	Reference: Banking Theory and Practice – K.C. Shekhar RBI Guidelines Home Assignment: Case study on money laundering in India	10

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4.5 Role of Regulatory Authorities and Legal Provisions		
Unit 5: KYC and Compliance 5.1 Concept and Importance of KYC 5.2 Customer Identification and Profiling 5.3 RBI Guidelines and KYC Policies 5.4 Customer Due Diligence (CDD) 5.5 KYC Practices in India (PAN, Aadhaar, etc.)	Reference: RBI Master Circular on KYC Banking Law and Practice – Tannan Home Assignment: Prepare list of KYC documents required by banks	10
Unit 6: Banking Risk, Technology and Monitoring 6.1 Risk in Banking and Financial Services 6.2 Digital Banking Risks (Frauds, OTP, UPI Safety) 6.3 KYC in Special Accounts (Companies, Trusts, NRI) 6.4 Monitoring of Transactions and Suspicious Activities 6.5 Role of Financial Intelligence Unit (FIU-IND)	Reference: Advanced Bank Management – IIBF RBI Publications Home Assignment: Awareness report on digital banking frauds	10

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315C- Direct Taxation (Income Tax)

Credits-4

Hours-60

Course Learning Objectives:

1. To develop understanding of provisions of the Income-tax Act, 2025 relating to computation of income.
2. To enable students to compute taxable income under different heads.
3. To develop practical skills in tax planning, return filing, and compliance procedures.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand basic concepts and provisions of Income-tax Act, 2025	Understand (2)
2	Apply provisions to compute income under various heads	Apply (3)
3	Analyze tax liability and deductions for individuals	Analyze (4)
4	Prepare income tax returns and ensure compliance	Create (6)

Reference Books & Suggested Readings

1. Singhanian, V.K. & Singhanian, Monica
Students' Guide to Income Tax – Taxmann Publications.
2. Ahuja, Girish & Gupta, Ravi
Systematic Approach to Income Tax – Bharat Law House.
3. Mehrotra, H.C. & Goyal, S.P.
Income Tax Law and Accounts – Sahitya Bhawan Publications.
4. Tulsian, P.C. & Tulsian, Bharat
Income Tax Law and Practice – McGraw Hill Education.
5. Datey, V.S.
Taxmann's Income Tax Ready Reckoner – Taxmann Publications.
6. Income-tax Act, 2025 (Bare Act)
Government of India Publication.
7. ICAI Study Material
Direct Tax Laws – Institute of Chartered Accountants of India.
8. ICMAI Study Material
Direct Taxation – Institute of Cost Accountants of India.
9. Vinod K. Singhanian
Direct Taxes Planning and Management – Taxmann.
10. Dr. Vinod K. Singhanian
Tax Planning and Management – Taxmann Publications.

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11. Dr. Lal & Vashisht

Direct Taxes – Pearson Education.

12. Dr. Girish Ahuja

Practical Approach to Income Tax – Bharat Law House.

13. Government of India

Income Tax Rules and Notifications (Latest Updates)

Alignment with NEP-2020 (Minor Course – Auditing & Taxation)

This course is aligned with the Minor Course under the Auditing & Taxation discipline in NEP-2020, focusing on developing domain-specific knowledge and professional competencies in taxation.

The course contributes to NEP-2020 objectives by:

- Providing specialized knowledge of direct taxation laws and procedures, essential for auditing and taxation professions.
- Developing practical skills in tax computation, compliance, and return filing, enhancing employability in accounting and taxation sectors.
- Promoting interdisciplinary learning by integrating taxation with auditing, finance, and regulatory frameworks.
- Enhancing analytical and problem-solving skills required for tax planning and decision making.
- Preparing students for professional careers such as Tax Consultant, Auditor, Accountant, and Financial Analyst, as well as higher education like CA, CMA, and CS.

Thus, the course strengthens the professional foundation in auditing and taxation, aligning with NEP-2020's objective of skill development, employability, and industry relevance.

Teaching Pedagogy

The teaching pedagogy for the course **Direct Tax (Income-tax Act, 2025)** is designed to ensure effective learning through a combination of **conceptual clarity, practical application, and skill development**, aligned with NEP-2020 objectives.

Conceptual Learning

The course begins with structured lectures focusing on fundamental concepts of taxation. Emphasis is placed on understanding provisions of the Income-tax Act in a simplified and logical manner using relevant examples.

Problem-Solving Approach

Students are trained through extensive numerical exercises involving computation of income under various heads, deductions, and tax liability. This strengthens analytical and computational abilities.

Case-Based Learning

Real-life and hypothetical case studies are used to explain tax planning, compliance, and assessment procedures. This approach helps students connect theory with practical taxation scenarios.

Practical Exposure

Students are introduced to practical aspects such as preparation of income tax returns, TDS calculations, and use of the Income Tax e-filing portal, enhancing their digital and professional skills.

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Activity-Based Learning

Assignments, group discussions, and presentations on taxation topics are conducted to encourage active participation and collaborative learning.

Outcome-Based Learning

The pedagogy focuses on developing competencies in tax computation, compliance, and decision-making, ensuring students are industry-ready.

Learning Approach

The course emphasizes **learning by doing, critical thinking, and application-oriented learning**, enabling students to apply taxation knowledge effectively in professional contexts.

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Basic Concepts & Basis of Charge - Definitions: Income, Assessee, Tax Year - Scope of Total Income - Residential Status - Income deemed to accrue or arise - Agricultural Income	Readings- Income tax Act, 2025 – Chapter I & II Activity – - Identify residential status through case studies - Classify types of income.	10
Unit II: Income from Salary - Income from Salary - Perquisites - Profits in lieu of salary - Deductions from salary	Readings- - Income-tax Act, 2025 – Sections 11–19 Activity – - Computation of salary income with practical problems	10
Unit III: Income from House Property - Basis of charge - Annual Value - Deductions - Co-ownership - Arrears of rent	Readings- - Income-tax Act, 2025 – Sections 20–25 Activity – - Computation of income from House Property with practical problems	10
Unit IV: Profits & Gains of Business or Profession Concept of Business & Profession	Readings –	10

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• Allowable & disallowable expenses • Depreciation • Presumptive taxation • Tax audit & books of accounts	• Income-tax Act, 2025 – Business & Profession provisions Activity – • Computation of income from Business & Profession with practical problems	
Unit V: Capital Gains & Other Sources Capital Gains: • Meaning and types • Computation • Cost of acquisition • Exemptions Income from Other Sources: • Interest, dividend • Gifts • Winnings	Readings – • Income-tax Act, 2025 – Capital Gains & Other Sources Provisions Activity – • Computation of income from Capital Gains & Other Sources with practical problems	10
Unit VI: Total Income & Tax Procedures • Aggregation of income • Deductions (Schedule XV type provisions) 123-Deduction for life insurance premia, deferred annuity, contributions to provident fund, etc 124-Deduction in respect of employer and assessee contribution to pension scheme of Central Government. 126- Deduction in respect of health insurance premia. 133-Deduction in respect of donations to certain funds, charitable institutions, etc. • Return of Income • TDS & Advance Tax	Readings – • Income-tax Act, 2025 – Return of Income (Sec. 262–267), TDS & Advance Tax Provisions Activity – • Prepare total income computation • Simulate ITR filing	10

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316A: Quantitative Techniques

Credits-02

Hours-30

Course Learning Objectives:

1. To develop analytical and quantitative skills required for business decision-making.
2. To understand and apply statistical tools such as measures of central tendency.
3. To introduce logical reasoning techniques for business problem-solving.
4. To build foundational competence in business mathematics for commercial applications.
5. To enable data-driven interpretation in real-world business contexts.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand basic quantitative concepts and statistical measures	Understand (2)
2	Apply measures of central tendency and business math techniques	Apply (3)
3	Analyze logical and quantitative problems in business contexts	Analyze (4)
4	Evaluate data for decision-making using quantitative tools	Evaluate (5)

Reference Books & Suggested Readings

- S.P. Gupta – *Statistical Methods*
- R.S.N. Pillai & V. Bagavathi – *Business Mathematics and Statistics*
- Sharma J.K. – *Business Statistics*
- M.K. Jain – *Quantitative Techniques for Business Decisions*
- NCERT / Basic Statistics Modules

Alignment with NEP 2020 (VSC Vertical – Quantitative & Analytical Skills)

- Promotes **Vocational Skill Courses (VSC)** through application of quantitative tools in real-life business situations.
- Develops **analytical and problem-solving skills**, essential for employability in commerce and management fields.
- Encourages **multidisciplinary learning** by integrating statistics, mathematics, and logical reasoning.
- Supports **competency-based education** focusing on practical application rather than rote learning.
- Enhances **data literacy**, aligning with modern digital and business environments.
- Builds **decision-making ability** through interpretation of numerical data.
- Integrates **logic and reasoning** to strengthen critical thinking skills.
- Encourages **experiential learning** through case-based numerical problem solving.
- Promotes experiential and competency-based learning, in line with NEP's emphasis on application over rote memorization.
- Encourages cultural rootedness with global outlook, highlighting India's contribution to economic

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Teaching Pedagogy

- Problem-solving sessions using real business data
- Case studies involving statistical decision-making
- Activity-based learning (data interpretation exercises)
- Use of spreadsheets and digital tools for calculations
- Logical reasoning workshops
- Blended learning (concept + application)
- Peer discussions and group assignments
- Practice-based learning through numerical exercises

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Measures of Central Tendency • Meaning and importance of statistics in business • Types of data (primary, secondary) • Measures of Central Tendency: ◦ Mean (Arithmetic Mean – Simple & Weighted) ◦ Median ◦ Mode • Comparison and suitability of averages • Applications in business decision-making	Readings- • S.P. Gupta – Statistical Methods • Sharma J.K. – Business Statistics Activity- • Calculate mean, median, and mode using real business datasets • Case study: Sales performance analysis using averages	10
Unit II: Logic and Reasoning for Business • Introduction to logical reasoning • Types of reasoning: Deductive & Inductive • Statements and arguments • Logical puzzles and sequences • Decision-making using logic • Business applications of reasoning	Readings- • Quantitative Aptitude – R.S. Aggarwal • Logical Reasoning Modules Activity- • Solve business case-based logical problems • Group exercises on decision-making scenarios	10
Unit III: Business Mathematics • Basic mathematical concepts in business • Ratio and proportion • Percentages and applications • Profit, Loss, and Discount • Simple and Compound Interest • Time Value of Money	Readings- • R.S.N. Pillai – Business Mathematics • M.K. Jain – Quantitative Techniques Activity- • Solve numerical problems related to interest and profit	10

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	• Case study: Financial decision-making using interest calculations.	
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316B: Franchisee Management

Credits-02

Hours-30

Course Learning Objectives:

1. To understand the concept and structure of franchising as a business model.
2. To study the legal, operational, and financial aspects of franchise management.
3. To develop skills required for managing franchise operations effectively.
4. To analyze franchisor-franchisee relationships and performance evaluation.
5. To enable entrepreneurial understanding through franchise-based business systems.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the fundamentals and types of franchising	Understand (2)
2	Apply operational and financial concepts in franchise management	Apply (3)
3	Analyze franchise agreements and business relationships	Analyze (4)
4	Evaluate performance and sustainability of franchise businesses	Evaluate (5)

Reference Books & Suggested Readings

- Hoy F., Stanworth J. – *Franchising: An International Perspective*
- Mendelsohn M. – *The Guide to Franchising*
- Bansal S. – *Franchise Management in India*
- International Franchise Association (IFA) Publications
- Case Studies on Indian Franchise Models (e.g., retail, food chains)

Alignment with NEP 2020 (VSC Vertical – Entrepreneurship & Business Skills)

- Promotes **Vocational Skill Courses (VSC)** by focusing on franchise-based entrepreneurship.
- Encourages **self-employment and startup culture** aligned with NEP's entrepreneurial vision.
- Develops **practical business management skills** such as operations, finance, and marketing.
- Supports **experiential learning** through case studies of real franchise systems.
- Enhances **industry readiness** by understanding modern retail and service business models.
- Integrates **legal and ethical understanding** in business agreements.
- Encourages **decision-making and risk assessment skills** in business expansion models.
- Aligns with **multidisciplinary learning**, combining commerce, law, and management.
- economic thought.

Teaching Pedagogy

- Case studies of successful franchise businesses
- Simulation of franchise setup and operations
- Group discussions on franchisor-franchisee conflicts

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- Role-play activities (negotiation of franchise agreements)
- Industry interaction / guest lectures
- Project-based learning (design a franchise model)
- Blended learning (theory + real-world application)
- Analytical exercises on franchise performance

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Franchising • Meaning and concept of franchising • Evolution and growth of franchising in India and globally • Types of franchising: ◦ Product Distribution Franchise ◦ Business Format Franchise ◦ Manufacturing Franchise • Advantages and disadvantages of franchising • Key elements of franchise system	Readings- • Mendelsohn M. – Guide to Franchising • IFA Publications Activity- • Identify and analyze popular franchise models (e.g., food chains, retail brands) • Prepare a chart comparing franchising vs independent business	10
Unit II: Franchise Operations and Legal Framework • Franchise agreement and its components • Legal aspects of franchising in India • Roles and responsibilities of franchisor and franchisee • Site selection and setup of franchise unit • Supply chain and operational management • Training and support systems	Readings- • Bansal S. – Franchise Management in India • Case studies on Indian franchise systems Activity- • Draft a sample franchise agreement • Analyse legal clauses in existing franchise contracts	10
Unit III: Financial and Performance Management of Franchise • Initial investment and cost structure • Franchise fees and royalty payments • Revenue models in franchising • Break-even analysis • Performance measurement and control • Risk management in franchise business • Expansion strategies and sustainability	Readings- • Hoy F. – Franchising International Perspective • Business case studies Activity- • Prepare a financial plan for a franchise unit • Case study: Evaluate performance of a franchise business	10

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Level 5.5 (Semester): (V)

VSC-3

Course No: 316C: Global Trade and Finance-I

Credit: 2

Session Duration: 30 Hrs.

Course Learning Objectives:

1. To acquaint the student with the new concept of International Economics, International Trade, International Movements of Capital, etc.
2. To know the functions of the World Bank and the IMF.
3. To update the Students about the concept of terms of trade, BOT, and BOP, Foreign Exchange Rate, Exchange Control, etc.
4. To develop students for MPSC and UPSC examinations.

Course Learning Outcomes:

CLO No.	CLO	Cognitive level
316C- 1	The student will be able to understand International Trade & Economic Development.	1
316C-2	The student will be able to understand the Terms of Trade.	2
316C-3	The student will be able to understand the Problems Related to International Trade	3
316C-4	The student will be able to understand various concepts of Trade.	4

Reference Books:

1. Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, 2004
2. Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
3. V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
4. Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
5. World Development Report, 1999-2000, Oxford University Press, 2000
6. Dr. S. M. Desai, Nrimala Bhalariao, International Economics, Himalaya Publishing House, 2008
7. www.rbi.org.in
8. RBI Bulletin and Annual Reports
9. Economic and Political Weekly

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10. International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon.

Session Plan

Topics	Readings	No. of Session
Unit 1: International Economics and International Trade 1.1. Meaning, Nature, Scope of International Economics 1.2. Importance of International Economics 1.3. Difference between Internal and International Trade 1.4. Need for a Separate Theory of International Trade	Reference: International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon Home Assignment: Explain the Meaning, Nature, and Scope of International Economics	10
Unit 2. International Trade and Economic Development 2.1. Direct & Indirect Benefits of International Trade 2.2. Disadvantages of International Trade 2.3. Problems Related to International Trade of Developing Countries 2.4. Backward Effect of International Trade on Economic Development	Reference: Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, Home Assignment: Internal Test	10
Unit 3. Terms of Trade 3.1. Meaning & Concept of Terms of Trade 3.2. Factors influencing Terms of Trade. 3.3. Reasons for the Unfavorable terms of trade of Developing Countries 3.4. Measures to improve the terms of trade of Developing Countries	Reference: International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon Home Assignment: State reasons for the Unfavorable terms of trade of Developing Countries	10

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316 D: Modern Management Techniques

Credits-02

Hours-30

Course Learning Objectives:

1. To understand contemporary management principles and emerging business practices.
2. To develop analytical and decision-making skills using modern management tools.
3. To acquaint students with digital transformation, innovation, and agile management systems.
4. To understand strategic goal setting, performance management, and quality frameworks.
5. To develop managerial competencies relevant to competitive examinations, entrepreneurship, and industry requirements.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand modern management concepts, managerial functions, and emerging business practices	Understand (2)
2	Apply management techniques, MBO principles, and digital tools in business decision-making	Apply (3)
3	Analyze organizational goals, leadership challenges, and quality management practices	Analyze (4)
4	Evaluate business performance and continuous improvement strategies using modern management tools	Evaluate (5)
5	Create innovative and sustainable management solutions for contemporary business environments	Create (6)

Reference Books & Suggested Readings

- Stephen P. Robbins & Mary Coulter – *Principles of Management*
- Michael Armstrong – *A Handbook of Management Techniques*
- Dale H. Besterfield – *Total Quality Management*
- Masaaki Imai – *Kaizen: The Key to Japan's Competitive Success*
- Eric Ries – *The Lean Startup*
- John Doerr – *Measure What Matters*
- R. Nandagopal & Ajith Sankar – *Indian Ethos and Values in Management*
- Frederick Winslow Taylor – *The Principles of Scientific Management*
- Norman Flynn – *Public Sector Management*
- S.L. Goel & Shalini Rajneesh – *Management Techniques: Principles & Practices*

Alignment with NEP 2020 (VSC Vertical – Quantitative & Analytical Skills)

This course is aligned with the objectives of the National Education Policy (NEP) 2020 by promoting analytical thinking, problem-solving ability, managerial decision-making, and practical business knowledge. The syllabus integrates modern management practices with quantitative and analytical approaches required in contemporary organizations.

Key NEP 2020 Alignment Features:

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- Development of critical thinking and analytical skills
- Application-based learning through case studies and activities
- Integration of digital tools and data-driven decision-making
- Promotion of innovation, entrepreneurship, and leadership skills
- Focus on problem-solving in real business environments
- Exposure to quality management and continuous improvement techniques
- Enhancement of employability and industry-oriented competencies
- Encouragement of multidisciplinary and experiential learning

VSC (Vocational Skill Course) Components:

- Business analytics and KPI-based evaluation
- Goal-setting and performance measurement techniques
- Quality management tools (Kaizen, Six Sigma, Lean Management)
- Digital transformation and AI applications in management
- Practical exercises, presentations, and project-based learning

The course supports the NEP 2020 vision of skill-based, flexible, and holistic education by combining theoretical concepts with practical managerial applications.

Teaching Pedagogy

- Interactive classroom lectures for conceptual understanding of management principles
- Case study method to analyze real business and organizational situations
- Group discussions and brainstorming sessions to enhance critical thinking skills
- ICT-enabled teaching using presentations, videos, and digital learning platforms
- Problem-solving activities and practical exercises for managerial decision-making
- Project-based learning to encourage innovation and teamwork
- Role plays and simulations for leadership, communication, and negotiation skills
- Industry examples and contemporary business trends for practical exposure
- Assignments and presentations to improve analytical and presentation abilities
- Experiential learning through workshops, seminars, and field-based activities
- Continuous assessment through quizzes, class participation, and practical tasks
- Collaborative learning approaches to develop interpersonal and managerial competencies
- Self-learning and reflective practices to encourage lifelong learning habits
- Integration of AI, business analytics, and digital tools for modern management education

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Foundations of Modern Management & Digital Transformation • Role of Managers in Digital Organizations • Leadership in Hybrid & Remote Work Environment • Introduction to Digital Transformation in Business • Data-Driven Decision Making • Emerging Trends: ◦ Artificial Intelligence (AI) in Management ◦ Automation & Smart Workplaces ◦ Industry 4.0 Concepts • Ethics, Sustainability & Corporate Social Responsibility (CSR)	Readings- • Stephen P. Robbins & Mary Coulter – Principles of Management • Michael Armstrong – A Handbook of Management Techniques Activity- • Case Study on Digital Business Transformation ◦ SWOT Analysis Workshop • Group Discussion on Remote Work Culture • Mini Project: AI Applications in Management	10
Unit II: Strategic Management & Performance Systems • Management by Objectives (MBO): Meaning & Features • Process of MBO • Goal Setting and Strategic Alignment • Key Performance Indicators (KPIs) • Balanced Scorecard Approach • Agile Management & Scrum Basics • Decision-Making Techniques in Organizations • Employee Engagement & Motivation Strategies • Business Analytics for Managers • Conflict Management and Negotiation Skills	Readings- • John Doerr – Measure What Matters • Harold Koontz & Heinz Weihrich – Essentials of Management Activity- • Preparation of SMART Goals • KPI Design Exercise • Role Play on Leadership & Negotiation • Case Analysis on Startup Management	10
Unit III: Quality Management, Innovation & Sustainability • Meaning of Quality & Total Quality Management (TQM) • Principles of TQM • Kaizen and Continuous Improvement • Six Sigma: Basic Concepts • Lean Management	Readings- • Dale H. Besterfield – Total Quality Management • Masaaki Imai – Kaizen: The Key to Japan's Competitive Success Activity- • Six Sigma Problem-Solving	10

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• Innovation Management • Design Thinking Approach • Customer Relationship Management (CRM) • Sustainable Business Practices & ESG • Quality and Competitive Advantage in Global Business	Exercise • Kaizen Improvement Activity • Design Thinking Workshop • Case Study on Sustainable Companies	
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316E: Organization Behavior

Credits-2

Hours-30

Course Learning Objectives:

1. To understand the fundamentals of Organizational Behaviour and human behaviour at workplace.
2. To develop interpersonal, communication, and teamwork skills among students.
3. To acquaint students with motivation, leadership, and group dynamics in organizations.
4. To understand organizational culture, conflict management, and change management.
5. To prepare students for practical organizational and managerial situations.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the concepts and importance of Organizational Behaviour	Understand (2)
2	Apply motivational and communication theories in workplace situations	Apply (3)
3	Analyze individual and group behaviour in organizations	Analyze (4)
4	Evaluate leadership styles, organizational culture, and conflict situations	Evaluate (5)
5	Create effective strategies for teamwork, motivation, and organizational development	Create (6)

Reference Books & Suggested Readings

Stephen P. Robbins – Organizational Behaviour
 Fred Luthans – Organizational Behaviour
 S.P. Robbins & Timothy Judge – Organizational Behaviour
 Koontz & Weihrich – Essentials of Management
 Andrew J. Dubrin – Leadership: Research Findings, Practice and Skills
 Cummings & Worley – Organization Development and Change
 Aswathappa K. – Organizational Behaviour
 Udai Pareek – Understanding Organizational Behaviour

Alignment with NEP-2020 (VSC Vertical)

The course on Organizational Behaviour is aligned with the objectives of NEP 2020 by promoting holistic, multidisciplinary, and skill-based education. It emphasizes critical thinking, emotional intelligence, leadership, communication, teamwork, and ethical values essential for professional and personal development. The syllabus integrates experiential learning through case studies, role plays, group discussions, and practical activities to enhance employability and organizational competencies. The course also focuses on mental well-being, diversity, inclusion, and workplace ethics, supporting the development of responsible citizens and effective managers. Contemporary topics such as digital workplace culture, virtual teamwork, and stress management prepare students for changing organizational environments. Thus, the course supports the NEP 2020 vision of learner-centric, flexible, practical, and industry-oriented education for the overall development of students.

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Teaching Pedagogy

- Interactive lectures and classroom discussions
- Case study analysis of organizational situations
- Role plays and simulations for leadership development
- Group activities and team-building exercises
- ICT-enabled teaching and presentations
- Experiential and activity-based learning
- Industry examples and practical exposure
- Assignments, quizzes, and presentations
- Workshops on communication and stress management
- Collaborative and participative learning methods

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Organizational Behaviour • Meaning and Nature of Organizational Behaviour • Importance and Scope of OB • Foundations of Individual Behaviour • Personality and Attitude • Perception and Learning • Emotional Intelligence • Motivation: Meaning and Importance • Motivation Theories: ◦ Maslow's Need Hierarchy Theory ◦ Herzberg's Two Factor Theory • Work-Life Balance and Employee Well-being	Readings- • Stephen P. Robbins – Organizational Behaviour • Fred Luthans – Organizational Behaviour Activity- • Personality Assessment Exercise • Case Study on Employee Motivation • Group Discussion on Workplace Behaviour	10
Unit II: Group Behaviour and Leadership • Group Dynamics and Team Building • Formal and Informal Groups • Communication Process and Barriers • Leadership: Meaning and Importance • Leadership Styles and Theories • Power and Politics in Organizations • Conflict Management • Negotiation Skills • Decision-Making in Groups • Remote Team and Virtual Collaboration Management	Readings- • Koontz & Weihrich – Essentials of Management • Andrew J. Dubrin – Leadership: Research Findings, Practice and Skills Activity • Role Play on Leadership Styles • Communication Skill Workshop • Team Building Exercises	10

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Unit III: Organizational Culture, Change & Development • Organizational Culture and Climate • Organizational Change: Meaning and Process • Resistance to Change • Organizational Development (OD) • Stress Management • Employee Engagement • Diversity and Inclusion at Workplace • Ethics and Corporate Behaviour • Digital Workplace and Organizational Behaviour Trends • Sustainable and People-Centric Organizations	Readings- • Cummings & Worley – Organization Development and Change • S.P. Robbins & Timothy Judge – Organizational Behaviour Activity • Case Study on Organizational Change • Stress Management Workshop • Presentation on Organizational Culture	10
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317A: Computer Applications in Business Research – I (Practical)

Credits-2

Hours-60

Course Learning Objectives:

- To develop practical skills in using MS Excel for research data analysis.
- To enable students to organize, clean, and manage research datasets.
- To apply statistical tools and graphical techniques in research.
- To prepare research reports using Excel-based analysis.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Organize and manage research data using MS Excel	Apply (3)
2	Perform statistical analysis using Excel functions	Apply (3)
3	Interpret and present research findings using charts and reports	Analyze (4)

Reference Books & Suggested Readings

1. Levine, D.M., Stephan, D., Szabat, K.
Statistics for Managers Using Microsoft Excel – Pearson Education.
2. Wayne L. Winston
Microsoft Excel Data Analysis and Business Modelling – Microsoft Press.
3. Anderson, Sweeney & Williams
Statistics for Business and Economics – Cengage Learning
4. Kothari, C.R. & Garg, G.
Research Methodology: Methods and Techniques – New Age International.
5. Microsoft Corporation
Microsoft Excel Official Support Documentation
<https://support.microsoft.com/excel>
6. Triola, M.F.
Elementary Statistics Using Excel – Pearson.

Alignment with NEP-2020 (SEC Vertical)

- Supports **Skill-Based Education** through hands-on data handling.
- Promotes **Experiential Learning** via real-time data analysis projects.
- Enhances **Digital Literacy & Data Competency** (21st-century skills).
- Encourages **Research Orientation at Undergraduate Level**.
- Aligns with NEP's emphasis on:
 - Multidisciplinary learning
 - Employability enhancement
 - Technology integration in education

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This course builds foundational research and analytical skills essential for undergraduate research projects and future academic progression.

Teaching Pedagogy

The course shall be conducted **strictly as Laboratory-Based Practical Sessions.**

• **Nature of Teaching:**

- Only **Hands-on Practical Sessions** will be conducted in the Computer Laboratory.
- Teaching will follow a **Demonstration-Based Learning Approach.**
- No separate theory lectures shall be conducted.

Instructional Methodology:

1. Faculty Demonstration

- Step-by-step demonstration of Excel tools and functions.
- Live explanation of statistical tools using projector screen.

2. Guided Practice

- Students replicate demonstrated exercises individually.
- Faculty provides real-time troubleshooting support.

3. Case-Based Practical Exercises

- Each practical is based on artificial or simulated research datasets.
- Students perform analysis, interpretation, and reporting.

4. Project-Based Learning

- Students prepare a mini research project using Excel.
- Emphasis on application, interpretation, and presentation.

5. Continuous Lab Engagement

- Each session involves execution of tasks.
- No lecture-based theoretical evaluation.

• **Pedagogical Features (Aligned with NEP-2020)**

- Experiential Learning
- Skill-Based Training
- Research Orientation
- Technology Integration
- Outcome-Based Education
- Industry-Relevant Data Analytics Skills

This ensures that students develop **practical competency, analytical ability, and digital proficiency**, as envisioned under NEP-2020.

Assessment Pattern

Total Marks: 50

Internal Practical Assessment – 20 Marks

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Component	Marks
Continuous Lab Performance	10
Practical Record / Assignments	5
Viva-voce	5
Total Internal	20 Marks

Internal evaluation shall be based purely on:

- Regularity in lab sessions
- Execution accuracy
- Practical file submission
- Application of formulas and tools
- Interpretation skills

External Practical Examination – 30 Marks

The external practical examination shall be conducted by an **External Examiner** appointed by the University.

Component	Marks
Practical Problem Execution	20
Viva-Voce	10
Total External	30 Marks

External evaluation shall assess:

- Ability to independently execute Excel tasks
- Application of statistical/financial tools
- Interpretation of outputs
- Conceptual clarity during Viva

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Data Entry, Data Management and Excel Fundamentals • Introduction to MS Excel Interface • Workbook and Worksheet management • Data entry, formatting and validation • Sorting and Filtering • Conditional Formatting • Basic Formulas and Functions SUM(), AVERAGE(), COUNT(), IF(), MAX(), MIN(), ROUND()	Readings- • Winston, Wayne L. Microsoft Excel Data Analysis and Business Modeling – Microsoft Press. (Chapters: Excel Basics, Data Management, Formulas) • Levine, D.M., Stephan, D., Szabat, K. Statistics for Managers Using Microsoft Excel – Pearson. (Chapters: Data Organization & Summary Statistics) • Walkenbach, John. Excel Bible – Wiley Publications. (Sections on Workbook Management, Formatting, Conditional Formatting) • Microsoft Corporation Microsoft Excel Official Support Documentation https://support.microsoft.com/excel(Sorting, Filtering, Data Validation)	20
Unit II: Statistical Tools and Data Analysis in Excel • Topics Covered: • Descriptive Statistics • Measures of Central Tendency • Measures of Dispersion (Standard Deviation, Variance) • Correlation Analysis • Regression Analysis (Basic) • Data Analysis Toolpak CORREL(), STDEV.P(), VAR.P(), MEDIAN(), PERCENTILE()	Readings- • Anderson, Sweeney & Williams Statistics for Business and Economics – Cengage Learning. (Chapters: Descriptive Statistics & Correlation) • Levine, D.M. et al. Statistics for Managers Using Microsoft Excel – Pearson. (Chapters: Regression & Data Analysis Toolpak) • Triola, M.F. Elementary Statistics Using Excel – Pearson. (Chapters: Standard Deviation,	20

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	Variance, Percentiles) Kothari, C.R. & Garg, G. Research Methodology: Methods and Techniques – New Age International. (Chapters: Data Analysis & Interpretation)	
Unit III: Data Visualization and Research Reporting - Creating Charts (Bar, Pie, Line, Histogram) - Pivot Tables and Pivot Charts - Dashboard Creation - Report Formatting - Exporting Excel Reports	Readings- - Winston, Wayne L. <i>Microsoft Excel Data Analysis and Business Modeling</i> – Microsoft Press. (Chapters: Pivot Tables & Dashboard Creation) - Few, Stephen. <i>Information Dashboard Design</i> – Analytics Press. (Principles of Data Visualization) - Evergreen, Stephanie D.H. <i>Effective Data Visualization</i> – SAGE Publications. - Microsoft Excel Documentation (Charts, Pivot Tables, Report Formatting)	20

Online Learning Resources (Videos & Tutorials)

To support self-learning and practical skill development in MS Excel and data analysis, students are encouraged to use the following online tutorials, video lectures, and learning platforms.

Unit I: Data Entry, Data Management and Excel Fundamentals

Online Tutorials

Microsoft Excel Official Learning Center

<https://support.microsoft.com/excel>

Excel Tutorials – Excel Easy

<https://www.excel-easy.com>

YouTube Videos (English)

Excel Basics for Beginners – Excel Tutorial

<https://www.youtube.com/watch?v=Vl0H-qTclOg>

Microsoft Excel Tutorial for Beginners – Full Course

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<https://www.youtube.com/watch?v=rfscVS0vtbw>

Excel Formulas and Functions for Beginners

<https://www.youtube.com/watch?v=ShBTJrdioLo>

YouTube Videos (Hindi)

Excel Complete Course for Beginners (Hindi) – Learn More

<https://www.youtube.com/watch?v=8Xg7E9shq0U>

MS Excel Full Course in Hindi – Computer Gyan

<https://youtu.be/wbJcJcBcMg?si=M96FkF5pjsmdLFZl>

Excel Formulas Tutorial in Hindi

<https://www.youtube.com/watch?v=5Fj0Ggk4W5g>

Unit II: Statistical Tools and Data Analysis in Excel

Online Tutorials

Microsoft Excel Data Analysis Toolpak Guide

<https://support.microsoft.com/en-us/office/load-the-analysis-toolpak-in-excel>

Excel Statistics Tutorial – Real Statistics

<https://www.real-statistics.com>

Statistics Learning – Khan Academy

<https://www.khanacademy.org/math/statistics-probability>

YouTube Videos (English)

Descriptive Statistics in Excel

<https://www.youtube.com/watch?v=6z2rG4gE6F8>

Correlation and Regression in Excel

<https://www.youtube.com/watch?v=7D0y6h3F0dA>

Data Analysis Toolpak in Excel Tutorial

<https://www.youtube.com/watch?v=2c7s2pP8t6E>

YouTube Videos (Hindi)

Statistics in Excel Hindi Tutorial

<https://www.youtube.com/watch?v=vRmP1oTQ4iU>

Correlation and Regression Analysis in Excel (Hindi)

<https://www.youtube.com/watch?v=1r7p9t9S7yU>

Excel Data Analysis Toolpak Tutorial Hindi

<https://www.youtube.com/watch?v=4p7m6dY3GmM>

Unit III: Data Visualization and Research Reporting

Online Tutorials

Excel Charts and Visualization Guide – Microsoft

<https://support.microsoft.com/en-us/excel/create-a-chart>

Data Visualization Tutorials – Tableau Learning

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<https://www.tableau.com/learn/training>

Excel Pivot Tables Guide

<https://support.microsoft.com/en-us/excel/create-a-pivottable>

YouTube Videos (English)

Excel Charts and Graphs Tutorial

<https://www.youtube.com/watch?v=2Yh0Yd1p6Gk>

Pivot Tables in Excel – Complete Guide

<https://www.youtube.com/watch?v=qu-AK0Hv0b4>

Excel Dashboard Tutorial

https://www.youtube.com/watch?v=K74_FNnlIF8

YouTube Videos (Hindi)

Excel Charts and Graphs Tutorial Hindi

<https://www.youtube.com/watch?v=3a7B8Wc0zHo>

Pivot Table in Excel Hindi Tutorial

<https://www.youtube.com/watch?v=2pZx9Q1j3h0>

Excel Dashboard Tutorial Hindi

<https://www.youtube.com/watch?v=1Xz4uQz2tYk>

Suggested Online Learning Platforms

Students are encouraged to explore the following platforms for **advanced Excel and data analysis learning**:

Coursera – Data Analysis Courses

<https://www.coursera.org>

edX – Data Analytics Courses

<https://www.edx.org>

LinkedIn Learning – Excel & Business Analytics

<https://www.linkedin.com/learning>

This **Online Resources** section matches the format and tone of the Word syllabus document and strengthens the NEP emphasis on technology-enabled learning and self-directed education.

UNIT I: Data Entry, Data Management & Excel Fundamentals

(20 Hours | 4 Practicals)

Practical 1: Customer Satisfaction Survey Data Entry & Summary

Case:

A retail store surveyed 10 customers on Service Rating (1–5 scale).

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Dummy Data:

ID	Age	Service Rating	Purchase Amount
1	22	4	1500
2	25	5	2000
3	21	3	1200
4	30	4	1800
5	28	2	900

Topics Covered:

- Data Entry
- Formatting
- Basic Functions
- Summary Sheet

Formulas:

=SUM(D2:D6)
 =AVERAGE(C2:C6)
 =COUNT(A2:A6)
 =MAX(D2:D6)
 =MIN(D2:D6)
 =ROUND(AVERAGE(D2:D6),2)

Output:

Total sales, average rating, highest & lowest purchase.

Practical 2: Sales Data Sorting & Filtering

Case:

ABC Ltd sales across departments.

Dummy Data:

Salesperson	Region	Sales
A	North	50000
B	South	65000
C	East	40000
D	North	70000

Topics Covered:

- Sorting (Highest to Lowest)
- Filtering by Region

Formula:

=IF(C2>60000,"High Performer","Average")

Output:

Filtered North Region sales + performance category.

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Practical 3: Conditional Formatting for Expense Control

Case:

Company monthly expenses.

Dummy Data:

Month	Expense
Jan	45000
Feb	60000
Mar	52000
Apr	70000

Topics Covered:

- Conditional Formatting
- Threshold Setting

Highlight expenses > ₹60,000.

Output:

Automatically highlighted high expenses.

Practical 4: Employee Performance Dataset Creation

Case:

Performance rating of 6 employees.

Dummy Data:

Employee	Sales	Target
E1	80000	75000
E2	60000	70000

Topics Covered:

- Data Validation
- IF Function
- Formatting

Formula:

=IF(B2>=C2,"Achieved","Not Achieved")

◆ UNIT II: Statistical Tools & Data Analysis

(20 Hours | 4 Practicals)

Practical 5: Descriptive Statistics – Income Survey

Case:

Income data of 10 households.

Dummy Data:

Household	Income
1	25000

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Household	Income
2	30000
3	28000
4	32000

Topics Covered:

- Mean
- Median
- Standard Deviation

Formulas:

=AVERAGE(B2:B5)

=MEDIAN(B2:B5)

=STDEV.P(B2:B5)

=VAR.P(B2:B5)

Practical 6: Correlation – Advertisement & Sales

Case:

Ad expenditure vs sales.

Dummy Data:

Month	Ad Expense	Sales
Jan	10000	90000
Feb	15000	110000
Mar	12000	95000

Topics Covered:

- Correlation
- Scatter Plot

Formula:

=CORREL(B2:B4,C2:C4)

Practical 7: Percentile & Dispersion Analysis

Case:

Student marks distribution.

Dummy Data:

Student	Marks
1	65
2	72
3	80
4	55

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Topics Covered:

- Percentile
- Variance

Formula:

=PERCENTILE(B2:B5,0.75)

=VAR.P(B2:B5)

Practical 8: Simple Linear Regression

Case:

Income vs Consumption.

Dummy Data:

Income	Consumption
20000	15000
25000	18000
30000	22000

Topics Covered:

- Regression (Data Toolpak)
- R² Interpretation

Output:

Regression equation:

$$Y = a + bX$$

◆ UNIT III: Data Visualization & Research Reporting

(20 Hours | 4 Practicals)

Practical 9: Bar Chart – Product Sales

Case:

Product sales comparison.

Dummy Data:

Product	Sales
A	50000
B	65000
C	40000

Topics Covered:

- Bar Chart Creation

Practical 10: Pie Chart – Expense Distribution

Case:

Monthly expense breakup.

Dummy Data:

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Expense Type	Amount
Rent	20000
Salary	50000
Utilities	10000

Topics Covered:

- Pie Chart
- Percentage Labels

Practical 11: Pivot Table – Regional Sales

Case:

Sales by Region & Product.

Dummy Data:

Region	Product	Sales
North	A	50000
South	A	60000
North	B	45000

Topics Covered:

- Pivot Table
- Pivot Chart

Practical 12: Mini Research Dashboard

Case:

Survey of 20 customers (Age, Income, Purchase).

Topics Covered:

- Dashboard Creation
- Combined Charts
- Formatting
- Report Export

Submission Must Include:

- Clean Data Sheet
- Statistical Summary
- Charts
- 1-page Findings Report

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17B: Filing of Income tax Returns (Practical)

Credits-2

Hours-60

Course Learning Objectives:

1. To provide practical training in computation of income under various heads.
2. To develop skills in preparation and filing of Income Tax Returns (ITR).
3. To enable students to apply provisions of Income-tax Act, 2025 in real-life cases.
4. To enhance competency in tax compliance, documentation, and e-filing procedures.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Compute taxable income under different heads	Apply (3)
2	Prepare total income and tax liability statements	Analyze (4)
3	File Income Tax Returns using e-filing portal	Create (6)

Reference Books & Suggested Readings

1. Singhania, V.K. – *Students' Guide to Income Tax*
2. Ahuja & Gupta – *Income Tax*
3. Income-tax Act, 2025 (Bare Act)
4. ICAI Study Material – Direct Tax

Alignment with NEP-2020 (SEC Vertical)

- The course aligns with NEP-2020 by promoting **skill-based education in taxation and compliance**, which is essential for modern commerce graduates.
- It emphasizes **experiential learning** through hands-on training in computation of income and filing of Income Tax Returns (ITR).
- The curriculum integrates **theoretical knowledge with practical application**, ensuring better understanding of taxation laws and procedures.
- It enhances **digital literacy** by introducing students to the Income Tax e-filing portal and online compliance systems.
- The course supports **employability and entrepreneurship** by preparing students for roles such as tax consultant, accountant, and financial advisor.
- It promotes **problem-solving and analytical skills** through case-based learning and real-life taxation scenarios.
- The syllabus is designed to be **industry-relevant**, reflecting current taxation practices and compliance requirements.
- It encourages **outcome-based education**, focusing on measurable skills such as tax computation, documentation, and filing accuracy.
- The course supports **multidisciplinary learning**, integrating taxation with accounting, auditing,

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and finance.

- It contributes to NEP's vision of **holistic and professional education**, preparing students for higher studies and professional courses like CA, CMA, and CS.

Teaching Pedagogy-

- The course is delivered through a fully practical, laboratory-based approach, focusing on hands-on learning rather than theoretical lectures.
- Demonstration-based teaching is adopted, where the instructor explains each step of tax computation and ITR filing using real-time examples.
- Students engage in guided practice, replicating computations and filing procedures under faculty supervision.
- Case-based learning is used extensively, where students solve real-life and simulated taxation problems.
- The pedagogy emphasizes learning by doing, ensuring students gain practical skills in income computation and tax filing.
- Technology integration is a key component, with students using online portals and tools for tax compliance.
- Continuous assessment is carried out through practical assignments, record books, and viva voce.
- Collaborative learning is encouraged through group discussions and peer learning during practical sessions.
- Focus is placed on accuracy, documentation, and compliance, which are critical in taxation practice.
- The pedagogy ensures development of analytical thinking, problem-solving ability, and professional competence, aligning with NEP-2020 objectives.

Assessment Pattern

Total Marks: 50

Internal Practical Assessment – 20 Marks

Component	Marks
Continuous Lab Performance	10
Practical Record / Assignments	5
Viva-voce	5
Total Internal	20 Marks

Internal evaluation shall be based purely on:

- Regularity in lab sessions
- Execution accuracy
- Practical file submission

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- Application of formulas and tools
- Interpretation skills

External Practical Examination – 30 Marks

The external practical examination shall be conducted by an **External Examiner** appointed by the University.

Component	Marks
Practical Problem Execution	20
Viva-Voce	10
Total External	30 Marks

External evaluation shall assess:

- Ability to independently execute Excel tasks
- Application of statistical/financial tools
- Interpretation of outputs
- Conceptual clarity during Viva

Session Plan

UNIT I: Computation of Basic Income & Salary

(15 Hours | 4 Practicals)

Practical 1: Basic Concepts & Residential Status

Case Study:

Mr. Rajesh, an Indian citizen, provides the following details of his stay in India:

Stay in India:

- Previous Year 2024–25: 150 days
- Previous Year 2023–24: 120 days
- Previous Year 2022–23: 200 days
- Previous Year 2021–22: 300 days

During the Previous Year 2024–25:

- He left India for employment in the USA on 1st October 2024.
- His total Indian income: ₹6,00,000
- Income earned outside India (received outside India): ₹12,00,000

Required:

1. Determine the **residential status** of Mr. Rajesh relevant Tax Year.
2. State which incomes are taxable in India based on his residential status.
3. Compute his **total taxable income in India**.

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Practical 2: Computation of Income from Salary

Ms. Neha is employed in a private company. The following details are provided :

Salary Structure:

- Basic Salary: ₹50,000 per month
- Dearness Allowance (forming part of salary): 20% of basic
- House Rent Allowance (HRA): ₹20,000 per month
- Commission: 5% of turnover (Turnover achieved ₹10,00,000)
- Bonus: ₹60,000

Other Information:

- Rent paid: ₹18,000 per month in Delhi
- Professional tax paid: ₹2,500
- Employer deducted TDS: ₹40,000

Required:

Compute Income from Salary for relevant Tax Year.

Practical 3: Salary with Perquisites

Mr. Arjun is employed with a multinational company. The following details are given for

Salary Details:

- Basic Salary: ₹80,000 per month
- Dearness Allowance (not forming part of salary): ₹20,000 per month
- Bonus: ₹1,00,000

Perquisites Provided:

1. Rent-free unfurnished accommodation in Mumbai (population > 25 lakhs), owned by employer.
 - Salary for this purpose: Basic + DA
2. Motor car (1.8 litre engine) provided for both official and personal use. Expenses borne by employer.
3. Employer pays:
 - Gas, electricity, water bills: ₹36,000 annually
4. Employer contributes ₹1,50,000 to recognized provident fund

Other Information:

- Employee contributes ₹1,20,000 to RPF
- Professional tax paid: ₹2,400

Required:

Compute Income from Salary, including valuation of perquisites as per Income Tax provisions for relevant Tax Year.

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Practical 4: ITR Filing (Salary Case)

- Prepare ITR-1 & Fill details using Income Tax Portal simulation or Utility Provided at e-filing website.

UNIT II: Income from House Property

(20 Hours | 4 Practicals)

Practical 5: Self-Occupied Property

Mr. A owns a residential house property in Mumbai which is let out throughout the. The following details are available:

- Municipal Value: ₹4,80,000 p.a.
- Fair Rent: ₹5,20,000 p.a.
- Standard Rent (under Rent Control Act): ₹5,00,000 p.a.
- Actual Rent Received: ₹45,000 per month
- Municipal Taxes Paid by Owner: ₹60,000 (paid during the year)
- Interest on Housing Loan: ₹2,20,000

Required:

Compute Income from House Property for the relevant Tax Year.

Practical 6: Let-Out Property

Mrs. B owns two house properties:

Property 1 (Self-Occupied)

- Interest on borrowed capital: ₹3,50,000

Property 2 (Let-Out)

- Municipal Value: ₹3,60,000
- Fair Rent: ₹4,00,000
- Actual Rent: ₹30,000 per month
- Municipal Taxes Paid: ₹40,000
- Interest on Loan: ₹1,80,000

Required:

Compute total **Income from House Property**. Consider applicable provisions for self-occupied property interest limits.

Practical 7: Mixed Property Case

Mr. E lets out a building along with furniture and services:

- Rent for building: ₹20,000 per month
- Rent for furniture: ₹5,000 per month
- Charges for services (security, water): ₹3,000 per month
- Municipal Taxes: ₹24,000
- Interest on Loan: ₹1,20,000

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Compute:

Income from House Property for provisions for relevant Tax Year.

Practical 8: ITR Filing (House Property)

- Prepare ITR-1 or ITR-2 & Fill details using Income Tax Portal simulation or Utility Provided at e-filing website.

UNIT III: Business/Profession Income

(20 Hours | 4 Practicals)

Practical 9: Business Income Computation

Profit & Loss Account of M/s Karan Enterprises
for the year ended 31st March 2027

Particulars	Amount ₹	Particulars	Amount ₹
To Opening Stock	180000.00	By Sales	1500000
To Purchases	850000.00	By Closing Stock	220000
To Wages	12000.00		
To Salaries	75000.00		
To Rent	85000.00		
To General Expenses	50000.00		
To Depreciation	70000.00		
To Advertisement	80000.00		
To Income Tax	50000.00		
To Net Profit	268000.00		
Total	1720000.00	Total	1720000.00

Additional Information:

1. Depreciation allowable under Income Tax Act is ₹1,00,000.
2. General expenses include ₹15,000 personal expenses.
3. Advertisement includes ₹30,000 for purchase of a permanent display board (capital expenditure).
4. Salaries include ₹25,000 outstanding (allowed).
5. Rent includes ₹40,000 for proprietor's residence.
6. Provision for doubtful debts ₹20,000 debited (included in general expenses).

Required:

Compute Income from Business or Profession for relevant Tax Year.

Practical 10: Presumptive Taxation

Mr. Rohit is engaged in a small trading business. The following details are available for FY 2026-2027:

- Total Turnover: ₹80,00,000
- Cash Sales: ₹20,00,000

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- Digital Sales: ₹60,00,000

He opts for presumptive taxation under Section 58.

Additional Information:

- Actual expenses incurred: ₹50,00,000
- Depreciation as per books: ₹2,00,000

Required:

1. Compute presumptive income under Section 58.
2. Comment on whether books of accounts and audit are required.

Practical 11: Profession Income Computation

Income & Expenditure Account of Advocate Mehta
for the year ended 31st March 2027

Expenditure	Amount ₹	Income	Amount ₹
To Office Rent	2,40,000	By Legal Fees	18,00,000
To Staff Salary	4,00,000	By Consultation Fees	3,00,000
To Office Expenses	1,20,000		
To Depreciation	1,00,000		
To Motor Car Expenses	2,00,000		
To Net Surplus	10,40,000		
Total	21,00,000	Total	21,00,000

Additional Information:

1. Depreciation allowable under Income Tax Act is ₹1,50,000.
2. Motor car is used 70% for professional purposes and 30% for personal use.
3. Office expenses include ₹30,000 for personal use.
4. Legal fees include ₹1,00,000 received in advance for next year.
5. Outstanding office rent ₹50,000 not paid (allowed).
6. Advocate Mehta also earned ₹50,000 interest on bank deposits (taxable under other sources).

Required:

Compute Income from Profession for relevant Tax Year.

Practical 12: ITR Filing (Business/ Profession/Presumptive Taxation Case)

- Prepare relevant ITR forms and Fill details using Income Tax Portal simulation or Utility Provided at e-filing website.

UNIT IV: Capital Gains

(10 Hours | 2 Practicals)

Practical 13: Capital Gains Computation

Mr. Suresh provides the following details regarding sale of a capital asset:

Asset Details:

- Asset: Residential House Property

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- Date of Purchase: 1st June 2010
- Cost of Acquisition: ₹12,00,000
- Cost of Improvement:
 - ₹2,00,000 (incurred in FY 2015–16)
- Date of Sale: 15th December 2026
- Sale Consideration: ₹80,00,000

Additional Information:

1. Stamp Duty Value: ₹85,00,000
2. Brokerage paid on sale: ₹1,00,000
3. Cost Inflation Index (CII):
 - FY 2010–11: 167
 - FY 2015–16: 254
 - FY 2025–26: 348

Required:

1. Compute Full Value of Consideration as per section 78.
2. Calculate Indexed Cost of Acquisition and Improvement.
3. Compute Long-Term Capital Gain (LTCG).

Practical 14: Exemptions from Capital Gains

Mrs. Kavita sold a residential house property and provides the following details:

Transaction Details:

- Sale Consideration: ₹90,00,000
- Indexed Cost of Acquisition: ₹40,00,000
- Long-Term Capital Gain: ₹50,00,000

Investment Details:

1. Purchased a new residential house on 1st March 2026 for ₹30,00,000
2. Deposited ₹10,00,000 in Capital Gains Account Scheme before due date
3. Invested ₹15,00,000 in bonds eligible under Section 85 within 6 months

Additional Information:

- The new house was purchased in India.
- All conditions of relevant sections are satisfied.

Required:

1. Compute exemption available under:
 - Section 82

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- Section 85

2. Calculate **taxable Long-Term Capital Gain** for tax year.

Practical 15: ITR Filing

Prepare relevant ITR forms and Fill details using Income Tax Portal simulation or Utility Provided at e-filing website.

UNIT VI: Total Income & ITR Filing

(5 Hours | 1 Practical)

Mr. Amit, aged 35 years, provides the following details for the FY 2026-2027:

1. Income from Salary

- Basic Salary: ₹6,00,000
- Dearness Allowance (forming part): ₹1,20,000
- House Rent Allowance (HRA): ₹1,80,000
- Rent paid: ₹15,000 per month (residing in Pune)
- Professional Tax: ₹2,500

2. Income from House Property

- Let-out house:
 - Net Annual Value (after municipal taxes): ₹2,40,000
 - Interest on housing loan: ₹1,20,000

3. Profits and Gains from Business

- Net Profit as per books: ₹3,50,000
- Add: Disallowed expenses:
 - Income tax paid: ₹20,000
 - Personal expenses: ₹30,000
- Less: Additional depreciation allowable: ₹25,000

4. Capital Gains

- Long-Term Capital Gain on sale of land: ₹1,00,000

5. Income from Other Sources

- Interest from bank deposits: ₹40,000

6. Other Information-

- LIC, PPF, etc. ₹1,50,000
- Medical insurance: ₹25,000
- Donation to Approved Charitable Institutions: ₹10,000

Required:

1. Compute **Income under each head**
2. Calculate **Gross Total Income (GTI)**

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3. Compute **Total Income after deductions**
4. Calculate **Tax Liability** as per Old Regime & New Regime for relevant tax year.

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318: Field Project-I

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- Acquainting the students from diverse streams commonly about the Local Industry, Banking Sector and Insurance Sectors.
- Study the Business and Commerce in at present in the local market area, including the growth of business and entrepreneurship.
- Provide an exposure to students to real life work situations relevant to Local Industry and Business arena
- Investigate the problem and survey the local business and trade practice services, including business services, Insurance Sectors, Money, Capital Market.
- Analyze the challenges and opportunities faced by Businessmen and Professionals in the present age.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of local business practices and problems	1
2	Simulating the learning process of business and survey on local business and commerce.	2
3	Assessing the framework trade, business and services	4
4	Examine the problems and practical approach towards the business and society.	5

FOR DETAIL REFERE THE GUIDELINE ON FIELD PROJECT

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321A: Advanced Accounting-II

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- To impart the students, knowledge about accounting treatment of functional aspects of Corporate and Non-corporate undertakings.
- To develop competence among the students regarding Advanced Accounting.
- Improving Accounting Understanding & Capacity of Analysis.
- Preparing for facing the real Business World by Developing Necessary Skills in the Subject.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
601.1	Understand the various concepts of Advanced Accounting	1
601.2	Utilize working knowledge with application skill of Advanced Accounting.	3
601.3	Assessing the conceptual framework of Lease Accounts, Government Accounts and to Understanding knowledge of Ratios, Holding Companies and Fund and Cash Flow Statement.	5

Text Book:

Management Accounting by Dr. A. D. Yeole, Prof. Y. Saindane, Prof. S. Palve, Prashant Pub, Jalgaon.

Reference Books:

- Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
- Advanced Accountancy–Vol. II, R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons.
- Advanced Accounts - M. C. Shukla, T. S. Grewal & S. C. Gupta, S. Chand & Co Ltd.
- Advanced Accounting–II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Pub. House, New Delhi
- Advanced Accounts –Jain and Narang, Kalyani Publishers, Ludhiana
- Accountancy Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata.
- Accounting Theory- R. K. Lele and Jawaharlal, Himalaya Publishers
- Accounting Theory- Dr. L. S. Porwal, Tata McGrawHill.
- Accounting Text& Cases- RobertAnthony, D. F. Hawkins & K. A. Merchant, Tata McGraw Hill
- Corporate Accounting - Dr. S. N. Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
- Advanced Accounting - Dr. Ashok Sehgal & Dr. Deepak Sehgal, Taxman, New Delhi.

Topics	Readings	No. of Session
1. Responsibility Accounting (Theory) 1.1 Meaning, Features, Advantages and Limitations of Responsibility Accounting 1.2 Steps and difficulties in	Reference Text: Advanced Accounting–II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Pub. House, New Delhi Required Reading	08

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Responsibility Accounting 1.3 Types of Responsibility Centers	Different aspects of Responsibility accounting Home Assignments, Case Studies, etc.	
2. Insurance Claim (Theory & Practical Problems) 2.1 Basic Concepts - Insurance, Fire Claims, Insured, Insurer, Salvage 2.2 Valuation of Salvaged Stock and Loss of Stock 2.3 Loss of Profit (Consequential Loss) 2.4 Valuation and Computation of Claim	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understanding the process of General Insurance Claim Home Assignments Practical Problems	12
Unit 3. Holding Company Accounts (Theory & Practical) 3.1 Meaning of Holding Company and Subsidiary Company 3.2 Preparation of the consolidated balance sheet of the Holding company along with its subsidiary company 3.3 Analysis of profit of subsidiary company on consolidation of cost of control or goodwill on consolidation 3.4 Inter-company debts, Unrealized profit (one subsidiary only) [Refer to the relevant provisions of the Companies Act, 1956] Problems with One Subsidiary Company Only	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Concept of Holding, Subsidiary Company Case: Home Assignment: Based on Capital & Revenue Profit, Minority Interest, Calculation of Capital Loss (Goodwill) or Capital Profit (Capital Reserve)	10
3. Accounting for Independent Branches (Theory & Practical Problems) 3.1 Accounting at Head office 3.2 Incorporation of Branch Trial balance in the books of the Head office 3.3 Incorporation Entries for preparing branch Trading and Profit & Loss Account, Branch Assets and Liabilities.	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understanding the concept of Independent Branch Home Assignments Practical Problems Case Studies.	10

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5. Accounting for Professional (Theory & Practical Problems) 5.1 Meaning, Objectives of Professionals Accounting 5.2 Major Types of Professionals - Doctors, Engineers, Solicitors, Auditors. 5.3 Receipts and Payment Account of Professionals 5.4 Preparation of Final Accounts	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understanding the concept of Professional accounting, types of professions and accounting treatment for professional accounting Home Assignments Practical Problems Case Studies.	10
6. Accounting for Educational Institutions (Theory & Practical Problems) 6.1 Organizational Pattern and Salient Features of an Educational Institution 6.2 AS-12 Accounting for Government Grants 6.3 Sources of Finance for Running the Educational Institution 6.4 Techniques of Maintaining Funds Accounts (Building Fund) 6.5 Journal Entries of Building Fund 6.6 Final Accounts of Educational Institutions Simple Problems Only	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understanding the concept accounting for educational institutions, sources of finance, techniques of maintaining funds and accounting treatment. Home Assignments Practical Problems Case Studies.	10

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Level 5.5 (Semester): (VI)
322. Indian Economic Scenario – II

Credit: 4

Session Duration: 60 Hrs.

Course Learning Objectives:

1. To acquaint students with the emerging issues in policies of India's foreign trade.
2. To give the knowledge to students about Foreign Capital and issues related to foreign capital in India
3. To give the knowledge to students about Foreign Capital and issues related to foreign capital in India
4. To help the students in analyzing relation between inflation and economic development
5. To expose students to a new approach to the study of the Indian Budget contain Tax, public expenditure and public debt
6. To give the knowledge about Federal Finance, economic planning and Niti Aayog

Course Learning Outcomes:

CLO No.	CLO	Cognitive level
322- 1	Student will be able To Understand India's Foreign Trade and its Impact on Bop Capital & Foreign Exchange Reserve.	1
322-2	Student will be able To Understand Price Trends & Inflation.	2
322-3	Student will get new approach To Understand Budget content Tax Revenue, Public expenditure and public debt	3
322-4	Student will be able To Understand Economics Planning & NITI Aayog	4

Reference Books:

1. Evolution of the Indian Economy by I.C. Dhingra, S. Chand & Sons (28th Edition) 2000.
2. Indian Economy by Gaurav Datta and Ashwini Mahajan, S. Chand & Sons Publication. (71st Edition) 2015.
3. Indian Economy by Mishra and Puri, Himalaya Publication.
4. Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
5. Indian Economy by R. Datta and K.P.M. Sundaram S. Chand & Sons Publication.
6. Annual Report - Reserve Bank of India's Publication.
7. Economic Survey, Govt. of India's Publication
8. Indian Economy Since 1980 (1980 नंतरची भारतीय अर्थव्यवस्था) लेखक: डॉ. एन. एल. चव्हाण
 प्रकाशक: Prashant Publications, Jalgaon

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9. Indian Economic Scenario Since 1980–81 लेखक: डॉ. डी. आर. जगताप, डॉ. डी. जी. पाटील
 प्रकाशक: Prashant Publications, Jalgaon www.rbi.org.in
10. RBI Bulletin and Annual Reports.
11. Economic and Political Weekly.
12. International Economics Prof.N.L.Chavan Prashant Publication,Jalgaon.

Session Plan

Topics	Readings	No. of Session
Unit. 1. -India's Foreign Trade and Balance of Payment. 1.1. Role of Foreign Trade in Indian Economic Development. 1.2. Composition and Direction of foreign trade. 1.3. India's Recent Foreign Trade Policy (EXIM Policy). 1.4. Meaning and Components of Balance of Payment. 1.5. Causes of Unfavorable Balance of Payment.	Reference: Indian Economy – Ramesh Singh Publisher : McGraw Hill Education Home Assignment: Explain the Meaning and Components of Balance of Payment Group Discussion on current EXIM Policy	10
Unit. 2. Foreign Capital and Economic Development. 2.1 Role of Foreign Capital in Economic Development. 2.2 Types of Foreign Capital. 2.3 Foreign Investment in India Since 2001. 2.4 Limitations of Foreign Capital.	Reference: Indian Economy – Datt & Sundaram (with Ashwani Mahajan) Publisher: S. Chand Publishing Home Assignment: Explain the Role of Foreign Capital in Economic Development	10
Unit. 3. Price Trends and Inflation. 3.1 Price Trends in India. 3.2 Causes of Price rise in India. 3.3 Consequences of the Price rise. 3.4 Anti- inflationary policy of the Government.	Reference: Indian Economy – Madhur M. Mahajan Publisher: Pearson Education India. Home Assignment: Explain the Anti- inflationary policy of the Government Internal Test – Ist	10

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Unit. 4. Public Finance. 4.1. Indian Tax Structure reforms in the tax system since 1991. 4.2. Public Expenditure. 4.2.1. Role of Public Expenditure. 4.2.2. Causes of rise in Public Expenditure. 4.2.3. Management of Public Expenditure. 4.3. Public Debt. 4.3.1. Role of Public Debt. 4.3.2. Problems related to Public Debt. 4.4. Features of current central budget related to economic policy.	Reference: Indian Economy – Sanjiv Verma Publisher: Spectrum Books Home Assignment: Internal Test & Group Discussion on Budget	10
Unit. 5. Federal Finance and Fiscal Development. 1.1. Silent features of Federal Finance System in India. 1.2. Problems and Issues in Center State Financial relations in India. 1.3. 15th Finance Commission Recommendation. 1.4. Fiscal Development. 1.4.1. Objectives of Fiscal Policy in India. 1.4.2. Fiscal Imbalances in India. Fiscal Responsibility in India	Reference: Indian Economy – Datt & Sundaram (with Ashwani Mahajan) Publisher: S. Chand Publishing Home Assignment: Explain the Recommendation. Of 15th Finance Commission	10
Unit. 6. Federal Finance and Fiscal Development. 6.1. Achievements and Failures of the Five-year plan. 6.2. NITI Aayog. 6.2.1. Origin and Formation. 6.2.2. Members. 6.2.3. Function of NITI Aayog. 6.2.4. Critical Appraisal of NITI Aayog.	Reference: Indian Economy – Ramesh Singh Publisher : McGraw Hill Education Home Assignment: Internal Test & Seminar on Five year Plan	10

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322 A: Introduction to Management Accounting

Credit: 02

Duration: 30 Hours

Course Learning Objectives

To impart the students, knowledge about accounting treatment of functional aspects of Corporate and Non-corporate undertakings.

- To develop competence among the students regarding Management Accounting.
- Improving Accounting Understanding and develop the capacity of analysis and interpretation of different aspects of managerial accounting.
- Preparing for facing the real Business World by Developing Necessary Skills as well as business management skills in the Subject.

Course Learning Outcomes

CLO No.	CLO	Cognitive level
601.1	Understand the various concepts of Advanced Accounting	1
601.2	Utilize working knowledge with application skill of Advanced Accounting.	3
601.3	Assessing the conceptual framework of Lease Accounts, Government Accounts and to Understanding knowledge of Ratios, Holding Companies and Fund and Cash Flow Statement.	5

1. Financial Management - Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting - L.N. Chopde
3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting - B.K.Bhar
5. Principles of Management Accounting - S.N. Maheshwari
6. Management Accounting - J Bethi
6. Management Accounting - J Made, Gowder - Himalaya Publication
7. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.
8. Management Accounting - Manmohan Goyal
9. Cost and Management Accounting - M.E. Thukaram Rao - New Age International

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Session Plan

Topic	Readings	No. of Sessions
Unit 1. Introduction of Management Accountancy (Theory) 1.1 Meaning, Nature, Advantages and Limitations 1.2 Functions of Management Accountancy 1.3 Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy 1.4 Role of Management Accountant in business.	Reference Text Advanced Accounts - M. C. Shukla, T. S. Grewal & S. C. Gupta - S Chand & Sons. Required Reading Funds flow statements Case: https://www.5paisa.com/stock-market-guide/generic/fund-flow-statement Home Assignment/Flipped Classroom:	10
Unit 2. Ratio Analysis (Theory & Practical) 2.1 Meaning, Objectives 2.2 Advantages and Limitations of ratio analysis 2.3 Types Of Ratios 3.4 Computation and Interpretation of different accounting ratios Only 3.5 Liquidity Ratios- Current Ratio, Quick Ratio, Profitability Ratios- Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed (ROCE) Turnover Rations- Inventory Turnover Ratio Fixed Assets Turnover Ratio, Total Assets Turnover Ratio Solvency Ratios- Debt-Equity Ratio Proprietary Ratio Debt Service Coverage Ratio (DSCR)	Reference Text Advanced Accounting - II, S. N. Maheshwari & S. K. Maheshwari - Vikas Publishing House Required Reading Understand the types of Ratios Case: Quiz:	10

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Unit 3. Fund Flow Analysis (Theory & Practical) 3.1 Concept of fund and Funds flow statement 3.2 Uses and significance of funds flow statement 3.3 Procedure for preparing FFS 3.4 Schedule of changes in working capital 3.5 Statement of sources and application of funds (In Accounts Forms)	Reference Text Advanced Accounts - M. C. Shukla, T. S. Grewal & S. C. Gupta - S Chand & Sons. Required Reading Funds flow statements Case: https://www.5paisa.com/stock-market-guide/generic/fund-flow-statement Home Assignment/Flipped Classroom:	10
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321B: Advanced Costing-II

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- ❖ To acknowledge the students with the management accounting concepts and techniques.
- ❖ To enable the students to apply analytical tools & techniques of Management accounting.
- ❖ To develop competence among the students regarding working capital management.
- ❖ To acquire skills regarding Internal Management Reporting.
- ❖ To understand the management of accounts receivables.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understand the various concepts of Management Accounting	1
2	Describe the elementary knowledge of Working Capital Statement.	2
3	Utilize working knowledge with application skill of Management Accounting.	3
4	Compute Working Capital and BEP	4
5	Prepare Internal Management Reports and Revising Credit Policy	5

Text Book:

- ✓ Introduction to Management Accounting - L.N. Chopde and Others
- ✓ Cost Accounting - By Dr. R. N. Khandelwal
- ✓ Costing Human Resources By Wayne F. Cascio
- ✓ Activity Based Costing for Indian Industries By N. M. Panda
- ✓ Cost Accounting By Rajasekaran and Rao
- ✓ Cost Management: A Strategic Perspective By Vaidya
- ✓ Management Accounting - By Dr. B. K. Mehta
- ✓ Advanced Cost Accounting by Senthilkumar K. Maruthamuthu K. & Kannaiah Desti
- ✓ Costing for the Service Industry By Veda D. Malagatti
- ✓ The Use of Cost Information in Pricing Decisions and Cost Management Strategies By Sylvia Hsingwen Hsu
- ✓ Use of Cost Data in Pricing Decisions By Vijay Govindarajan, Robert Newton Anthony
- ✓ Pricing Of Products & Services By Tridib Mazumbar
- ✓ Cost Accounting By V. Rajasekaran
- ✓ Cost Accounting By Rajasekaran and Rao
- ✓ Activity Based Costing for Indian Industries By N. M. Panda
- ✓ Activity-Based Costing By Patrick Zeuner

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Reference Book:

- ✓ Cost Accounting - P.T. Pattanshetty & D. R. Palekar
- ✓ Cost Accounting - B.K.Bhar
- ✓ Principles of Management Accounting - S.N. Maheshwari
- ✓ Management Accounting - J Bethi
- ✓ Management Accounting - J Made, Gowder - Himalaya Publication
- ✓ Management Accounting for Decision Maker- Peter Atrill & Eddie McLaney - Pearson Edu.
- ✓ Management Accounting - Manmohan Goyal
- ✓ Cost and Management Accounting - M.E. Thukaram Rao - New Age International

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit 1 – Nature and Scope of Cost Accounting (Theory) - Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centers and Cost unit. - Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only - Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels. Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost)	Reference Text Cost Accounting - By Dr. R. N. Khandelwal Management Accounting - By Dr. B. K. Mehta Home Assignment/Flipped Classroom: Give the meaning of Cost. Discuss the basic elements of cost in details.	10
Unit 2 – Methods of Costing -I (Theory & Practical Problems) ➤ Unit Costing & Batch Costing – Introduction, Meaning and Features, Practical Problems on Unit Costing and Batch Costing ➤ Job Costing – Meaning, Features, basic principles, advantages and limitations, Process, Difference between Job costing and Batch Costing, Practical Problems on Job Costing	Reference Text Introduction to Cost Accounting Tulsian P.C. & Tulsian Bharat. Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi Home Assignment/Flipped Classroom: Practical Problem	12

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➤ Contract Costing – Meaning, features, terms used in contract costing, Cost plus contract, Escalation Cost in contract, Practical problems on contract costing		
Unit 3 – Methods of Costing -II (Theory & Practical Problems) ➤ Process Costing – Meaning and Features of Process Costing. Basic Principles, Advantages and Limitations Costing Procedure and steps in Process Costing, Treatment of Abnormal Loss, normal loss and Abnormal Gain, Methods of Process Costing- First in First Out Method and Weighted Average Method. Practical Problems on Process Costing Service Costing – Meaning, Features and Application of Service Costing, Service Costing V/S Product Costing, Methods of Ascertain Service Cost, Practical problems on Costing of Transport, Hospital and Hotel	Reference Text Introduction to Cost Accounting Tulsian P.C. & Tulsian Bharat. Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi Home Assignment/Flipped Classroom: Practical Problem	12
Unit 4– Use of Cost in Pricing Decisions (Theory & Practical Problems) ➤ Cost Control and Cost Reduction. Meaning, need, elements and techniques of cost control and cost reduction.	Reference Text The Use of Cost Information in Pricing Decisions and Cost Management Strategies By Sylvia Hsingwen Hsu Use of Cost Data in Pricing Decisions By Vijay Govindarajan, Robert Newton Anthony Pricing Of Products & Services By Tridib Mazumbar Home Assignment/Flipped Classroom:	08
Unit 5 - Cost Allocation and Activity Based Costing Systems (Theory & Practical Problems) ➤ Cost Allocation - Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. Activity Based Costing - Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	Reference Text Cost Accounting By V. Rajasekaran Cost Accounting By Rajasekaran and Rao Activity Based Costing for Indian Industries By N. M. Panda Activity-Based Costing By Patrick Zeuner Home Assignment/Flipped Classroom: Practical Problem	10
Unit 6 – Uniform Costing and Inter-firm Comparison (Theory only) ➤ Uniform Costing and Inter-firm Comparison	Reference Text Cost Accounting , Theory and Practice By Banerjee,	

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Uniform (or Standardised) Costing, Meaning of Uniform Costing, Scope of Uniform Costing, Need for Uniform Costing, Objectives of Uniform Costing, ➤ Requisites for Installation of a Uniform Costing System, Fields Covered by Uniform Costing System, Uniform Costing Manual, Inter-firm Comparison	Bhabatosh, PHI Learning Pvt Ltd. Home Assignment/Flipped Classroom: Write meaning and Objectives of Uniform Costing	8
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323B: Basics of Cost and Management Audit

Course Learning Objectives

1. To introduce the concept, scope, and significance of cost audit and management audit.
2. To understand legal provisions and procedural aspects of cost audit in India.
3. To develop analytical ability in evaluating management efficiency through management audit.
4. To familiarize students with audit reporting practices and compliance frameworks.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand concepts and objectives of cost and management audit	Understand (2)
2	Apply cost audit procedures and compliance requirements	Apply (3)
3	Analyse management performance using audit techniques	Analyze (4)

Reference Books & Suggested Readings

1. Cost and Management Audit – V. Kumar (Taxmann Publications)
2. Cost Accounting and Audit – B.K. Bhar
3. Cost Audit and Operational Audit – Institute of Cost Accountants of India (ICMAI)
4. Auditing and Assurance – Kamal Gupta
5. ICMAI Study Material on Cost Audit
6. Relevant government notifications and reports

Alignment with NEP-2020 (DSE Vertical)

This course aligns with NEP-2020 by:

- Strengthening domain knowledge in auditing and cost control
- Enhancing analytical and evaluation skills
- Bridging theory with professional auditing practices
- Preparing students for careers in cost audit, compliance, and consultancy

Teaching Pedagogy

- **Conceptual Learning:** Core principles of cost and management audit
- **Case-Based Learning:** Real-world audit scenarios
- **Practical Exposure:** Study of audit reports and compliance formats
- **Activity-Based Learning:** Industry-focused audit exercises
- **Outcome-Based Learning:** Skill development in audit analysis and reporting

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Cost Audit - Meaning, definition, and objectives of cost audit - Scope, advantages, and limitations of cost audit - Difference between financial audit and cost audit - Cost audit provisions under the Companies Act, 2013 - Cost Audit Rules and applicability - Role, duties, and responsibilities of cost auditor	Readings- - ICMAI Study Material on Cost Audit - M.N. Arora – Cost Accounting Activity- - Identify industries where cost audit is mandatory and justify	10
Unit II: Cost Audit Procedures and Reporting - Cost audit planning and audit programme - Maintenance and verification of cost records - Cost accounting systems and documentation - Verification of cost statements - Cost Audit Report (Form CRA-3 – overview) - Submission and compliance procedures - Challenges and practical issues in cost audit	Readings- - ICMAI Cost Audit Guidelines - Relevant Government Notifications Activity- - Analyse a sample cost audit report and present findings	10
Unit III: Management Audit - Meaning, objectives, and scope of management audit - Difference between cost audit and management audit - Techniques and tools of management audit - Functional areas of management audit: - Production - Finance - Personnel - Marketing - Management audit reporting - Role of management audit in managerial decision-making	Readings- - ICMAI Study Material - Kamal Gupta – Auditing Activity- - Case study: Evaluate management efficiency in a manufacturing organization	10

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Credit – 04

321C: Marketing Management

Duration – 60 Hours

Course Learning Objectives:

- To create awareness about Marketing Management
- To understand basic concepts of marketing Management
- To establish link between business and Marketing Management
- To know the relevance of Marketing Management in modern competitive world
- To develop an analytical ability to plan for various Marketing Management strategies
- Acquainted with the basics of marketing field.
- It will help students to implement this knowledge in practicality by enhancing their skills in
- To get the knowledge of Salesmanship and various approaches.
- To get the knowledge about Recent Trends in marketing area

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1.	Students will able to define Marketing , Selling and Salesmanship	1
2	Students will understand the concepts of Market Segmentation, Process of Market Segmentation	2
3	Students will understand relevance of marketing & advertising in modern competitive world	3
4	Evaluate marketing problems and solving those problems for marketing effectiveness. And understand the Factors affecting types of distribution channel	4
5	Apply key marketing theories frameworks and tools to solve Marketing problems.	5
6	Students will Understand the Neo-Marketing Trends and Service Marketing	6

Reference Book:

- Philip Kotlar- Marketing Management
- Sherlekar S.A., Sherlekar V. S.- Global Marketing Management – Himalaya Publishing House
- Ghatpande Mahesh , Thakur Yogendra -Marketing A Challenges – Amol Prakashan
- Kapoor D. L. -Marketing and Sales Management – S. Chand & Co. Ltd. New Delhi.
- Kadvekar, Jain, Antony Rose- Modern Marketing Management – Diamond Publication.
- Marketing Management, Philip Kotler, Pearson Publication
- Principles of Marketing, Philip Kotler, Pearson Publication

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- Sales and Distribution Management, Tapan K Panda, Oxford Publication
- Retail Management, Gibson Vedamani, Jayco Publication
- Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford
- Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers
- Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press
- Neo Skills of Marketing – by Sumesh M Nair Nation Press

Topics	Readings No. of	Session
Unit 1 Marketing Management 1.1 Philosophies:- Production Concept, Product Concept, Selling 1.2 Concept, Marketing Concept, Social Marketing Concept, Holistic Concept 1.3 Marketing Mix- Product, Price, Promotion and Place	Required Reading: Philip Kotlar- Marketing Management Home Assignment: Flipped Classroom	10
Unit 2 – Market Segmentation & Consumer Behaviors 2.1 Identification of market 2.2 Market Segmentation, Process of Market Segmentation 2.3 Bases for Segmenting Consumer Market and Industrial Market 2.4 Consumer behavior: Determinants of consumer Behaviors 2.5 Factors influence consumer behavior. 2.6 Consume Decision Making Process	Required Reading: Sherlekar S.A., Sherlekar V. S.- Global Marketing Management – Himalaya Publishing House Home Assignment: Flipped Classroom	10
Unit 3– Salesmanship: 3.1 Introduction, Meaning and Definition of Salesmanship 3.2 Features and Scope of Salesmanship 3.3 Elements of Salesmanship 3.4 Salesmanship: Arts or Science 3.5 Qualities for Salesman 3.6 Salesmanship is a Profession	Required Reading: Sales and Distribution Management, Tapan K Panda, Oxford Publication Home Assignment: Flipped Classroom Second Internal Test:1	10
Unit 4 –Distribution Channel and Physical Distribution: 4.1 Distribution channels concepts and role 4.2 Types of Distribution Channel	Required Reading: Sales and Distribution Management, Tapan K Panda, Oxford Publication	10

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4.3 Factors affecting types of distribution channel 4.4 Promotion: Methods of Promotion 4.5 Advertising: Concepts, Important and Types	Home Assignment: Flipped Classroom	
Unit 5- Designing and Managing Products 5.1 Concept of Product, Levels of Product 5.2 Concept of Product Life Cycle 5.3 Product Differentiation and its Basis 5.4 Product Line Analysis, Product Mix Analysis.	Required Reading: Marketing Management, Philip Kotler, Pearson Publication Home Assignment: Flipped Classroom	10
Unit 6 -Neo-Marketing Trends 6.1 Web-based Marketing 6.2 Social Media Marketing 6.3 Sustainable Marketing 6.4 Service Marketing	Required Reading: Neo Skills of Marketing – by Sumesh M Nair Nation Press Home Assignment: Flipped Classroom Second Internal Test:2	10

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Credit – 02 323C: Production and Material Management Duration – 30 Hours
Course Learning Objectives:

1. To provide basic knowledge of the concepts and functions of production management in business organizations.
2. To develop an understanding of production planning, control and different production systems.
3. To study the concept and importance of material management in the efficient use of resources.
4. To familiarize students with inventory control techniques and storekeeping practices.
5. To introduce students to modern practices and recent trends in production and material management.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1.	Students will be able to define the concepts and functions of production management in business organizations.	1
2	Students will be able to apply an understanding of production planning, control and different production systems.	2
3	Students will understand the concept and importance of material management in the efficient use of resources.	3
4	Students will be able to familiarize themselves with inventory control techniques and storekeeping practices.	4
5	Students will analyze modern practices and recent trends in production and material management.	5

Reference Books:

- Production Management, by - K. K. Chitkara, Tata McGraw-Hill.
- Production and Operations Management, by -K. Aswathappa & K. Shridhara Bhat, Himalaya Publishing House.
- Production and Operations Management, by- S. N. Chary, Tata McGraw-Hill.
- Materials Management: Procedures, Text and Cases, by - A. K. Datta, Prentice Hall of India.
- Materials Management: An Integrated Approach, by - P. Gopalakrishnan & M. Sundaresan, Prentice Hall of India.
- Industrial Engineering and Management by - O. P. Khanna, Khanna Publishers.

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Topics	Readings No. of	Session
Unit 1: Introduction to Production Management 1.1 Meaning, concept and objectives of Production Management. 1.2 Scope and importance of Production Management. 1.3 Production Planning and Control – meaning and functions. 1.4 Types of production systems (job, batch and mass production).	Reference Text: Production Management, by - K. K. Chitkara, Tata McGraw-Hill. Required Reading: Production and Operations Management, by - S. N. Chary, Tata McGraw-Hill. Home Assignment: Explain the meaning and functions of Production Planning and Control.	10
Unit 2 – Material Management 2.1 Meaning, objectives and importance of Material Management. 2.2 Functions of Material Management – purchasing, storing and issuing. 2.3 Inventory Management – meaning and objectives. 2.4 Techniques of inventory control (ABC analysis, Economic Order Quantity-EOQ). 2.5 Storekeeping and material handling.	Reference Text: Materials Management: An Integrated Approach, by - P. Gopalakrishnan & M. Sundaresan, Prentice Hall of India. Required Reading: Materials Management and Materials Handling, S.C. Sharma, Khanna Publishers. Home Assignment: Write the Techniques of inventory control. Internal Test:1	10
Unit 3– Modern Practices in Production and Material Management 3.1 Quality control – meaning and importance. 3.2 Production scheduling and dispatching. 3.3 Waste reduction and cost control in production. 3.4 Use of technology in production and materials management. 3.5 Recent trends – Just in Time (JIT), automation and green production.	Reference Text: Materials Management: An Integrated Approach, by - P. Gopalakrishnan & M. Sundaresan, Prentice Hall of India. Required Reading: Industrial Engineering and Management by - O. P. Khanna, Khanna Publishers. Internal Test:2	10

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321D: AI for Marketing

Credits-4

Hours-60

Course Learning Objectives:

1. To introduce students to the basic concepts of Artificial Intelligence and its applications in marketing management.
2. To understand how AI technologies such as machine learning, predictive analytics, and automation are transforming marketing strategies.
3. To familiarize students with AI tools used for digital marketing, customer analytics, advertising design, and social media marketing.
4. To develop skills in using simple AI marketing tools for content creation, campaign analysis, and customer engagement.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the basic concepts of Artificial Intelligence and its role in marketing	Understand (2)
2	Apply AI tools for marketing analytics, digital advertising, and customer engagement	Apply (3)
3	Analyse the impact of AI on marketing strategies and consumer behaviour	Analyze (4)
4	Evaluate the future role of AI in digital marketing and business growth	Evaluate (5)

Reference Books & Suggested Readings

- **Artificial Intelligence for Marketing**
Author: Jim Sterne
Publisher: Wiley
- **Artificial Intelligence in Marketing**
Author: Raj Venkatesan & Jim Lecinski
Publisher: Stanford University Press
- **Artificial Intelligence Basics**
Author: Tom Taulli
Publisher: Apress
- **Marketing Management**
Author: Philip Kotler & Kevin Keller
Publisher: Pearson Education
- **Artificial Intelligence for Business**
Author: Doug Rose
Publisher: McGraw Hill

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Reports and Articles

10. NASSCOM – AI Adoption in Indian Marketing
<https://www.nasscom.in>
11. Deloitte – AI in Marketing and Customer Analytics
<https://www2.deloitte.com>
12. Google Marketing AI Insights
<https://www.thinkwithgoogle.com>

Alignment with NEP-2020 (Major Vertical)

This course is aligned with the **Discipline Specific Major Vertical under NEP-2020**, which focuses on strengthening domain-specific knowledge and integrating emerging technologies into commerce education.

The course contributes to NEP objectives by:

- Integrating **Artificial Intelligence with marketing and digital business strategies.**
- Developing **analytical and technological competencies required for modern marketing management.**
- Promoting **interdisciplinary learning by connecting marketing, data analytics, and information technology.**
- Preparing students for careers in **digital marketing, marketing analytics, brand management, and AI-enabled customer engagement systems.**

Thus, the course equips commerce graduates with **technology-driven marketing skills required in modern digital business environments.**

Teaching Pedagogy

The course will follow a **technology-oriented, analytical, and activity-based teaching approach.**

Conceptual Learning

Students will learn **basic AI concepts and their applications in marketing and advertising.**

Demonstration-Based Learning

Faculty will demonstrate **AI marketing tools used for advertisement design, customer analytics, and campaign management.**

Case-Based Learning

Students will analyse **real marketing campaigns where AI tools improve targeting, personalization, and customer engagement.**

Activity-Based Learning

Students will use simple AI tools for **content generation, advertisement design, and marketing analytics.**

Outcome-Based Learning

Students will develop competencies in:

- AI-based digital marketing
- customer analytics

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- AI-driven advertisement design
- marketing automation tools.

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Artificial Intelligence in Marketing • Introduction to Artificial Intelligence • Machine learning and data analytics in marketing • Role of AI in digital marketing • AI-driven marketing strategies • Benefits and challenges of AI adoption in marketing	Readings- • Tom Taulli – Artificial Intelligence Basics • Jim Sterne – Artificial Intelligence for Marketing Activity- • Discuss examples of AI used in digital marketing platforms.	10
Unit II: AI Tools for Marketing Analytics • AI-based customer analytics • Consumer behaviour analysis using AI • Predictive analytics for marketing decision making • AI-based recommendation systems • AI Tools • Google Analytics AI insights • Zoho Analytics • Tableau AI analytics • Microsoft Power BI AI dashboards	Readings- • Artificial Intelligence for Marketing Author: Jim Sterne • Artificial Intelligence in Marketing Authors: Raj Venkatesan & Jim Lecinski Articles and Online Resources • Google Analytics AI Insights https://analytics.google.com • Zoho Analytics Documentation https://www.zoho.com/analytics • Microsoft Power BI AI Features https://powerbi.microsoft.com Activity Analyse marketing data using analytics dashboards.	10

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Unit III: AI in Digital Advertising and Content Creation - AI-based content generation - AI tools for social media marketing - AI-based copywriting and ad campaign design - AI in search engine marketing (SEM) and SEO - AI Tools for Marketing Content ChatGPT (content generation) Copy.ai (AI marketing copywriting) Jasper AI (marketing content creation) Writesonic (advertising copy)	Readings - Artificial Intelligence for Marketing Author: Jim Sterne - Digital Marketing: Strategy, Implementation and Practice Authors: Dave Chaffey & Fiona Ellis-Chadwick - Content Marketing Strategy Author: Robert Rose Articles and Online Resources - Jasper AI Marketing Platform https://www.jasper.ai - Copy.ai Marketing Tools https://www.copy.ai - Writesonic AI Marketing Platform https://writesonic.com Activity - Create marketing content using AI tools.	10
Unit IV: AI Tools for Advertisement and Graphic Design - AI in advertisement design - AI-based graphic design tools - AI tools for social media creatives and branding - AI Design Tools Canva AI design tools Adobe Firefly AI Microsoft Designer Remove.bg AI image editing Designs.ai marketing creatives	Readings - Digital Marketing Essentials Author: Jeff Larson & Stuart Draper - Artificial Intelligence in Marketing Author: Jim Sterne - Designing Brand Identity Author: Alina Wheeler Articles and Online Resources - Canva AI Design Tools https://www.canva.com - Adobe Firefly AI https://www.adobe.com/products/firefly.html - Microsoft Designer https://designer.microsoft.com - Designs.ai Creative Tools https://designs.ai	10

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	Activity Design a social media advertisement using AI tools.	
Unit V: AI in Customer Relationship Management - AI-based CRM systems - AI chatbots for customer support - Customer engagement automation - AI-driven personalization in marketing - AI CRM Tools - Zoho CRM (Zia AI) - Salesforce Einstein - HubSpot AI marketing tools - Freshsales AI CRM (India)	Readings - CRM at the Speed of Light Author: Paul Greenberg - Customer Relationship Management: Concepts and Technologies Author: Francis Buttle & Stan Maklan Articles and Online Resources - Zoho CRM (Zia AI) https://www.zoho.com/crm - Salesforce Einstein AI https://www.salesforce.com/products/einstein - HubSpot AI Marketing Tools https://www.hubspot.com - Freshsales CRM AI https://www.freshworks.com/crm Activity Analyse CRM dashboards for customer insights.	10
Unit VI: Future of AI in Marketing - AI-driven marketing automation - Ethical issues in AI marketing - AI and future of digital advertising - AI-based marketing innovation and business growth	Readings - Raj Venkatesan – Artificial Intelligence in Marketing Activity - Prepare a presentation on future marketing strategies using AI.	10

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323D: Business Analytics

Credits-2

Hours-30

Course Learning Objectives:

1. To introduce students to the fundamental concepts and importance of Business Analytics in modern business decision-making.
2. To develop an understanding of data-driven decision making and the role of analytics in business management.
3. To familiarize students with basic types of analytics and their applications in business functions such as marketing, finance, and operations.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the basic concepts and importance of Business Analytics in business decision making	Understand (2)
2	Explain different types of analytics and their role in business functions	Understand (2)
3	Analyse how data and analytics support strategic business decisions	Analyze (4)

Reference Books -

- **Business Analytics**
Author: James R. Evans
Publisher: Pearson Education
- **Business Analytics: Data Analysis and Decision Making**
Author: S. Christian Albright & Wayne L. Winston
Publisher: Cengage Learning
- **Business Analytics**
Author: James R. Evans
Publisher: Pearson
- **Analytics at Work: Smarter Decisions, Better Results**
Authors: Thomas H. Davenport, Jeanne Harris, Robert Morison
Publisher: Harvard Business Review Press
- **Analytics at Work: Smarter Decisions, Better Results**
Authors: Thomas H. Davenport, Jeanne Harris, Robert Morison
Publisher: Harvard Business Review Press

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Alignment with NEP-2020 (Major Vertical)

This course is aligned with the Discipline Specific Elective Major Vertical under NEP-2020, which emphasizes the development of domain-specific analytical and technological competencies relevant to commerce and business management.

The course contributes to NEP objectives by:

- Introducing students to data-driven decision making in business environments.
- Integrating business management concepts with data analytics and digital technologies.
- Developing analytical thinking and problem-solving skills required for modern business operations.
- Preparing students for careers in business analytics, financial analytics, marketing analytics, and business intelligence.

Teaching Pedagogy

The course will follow a **conceptual, analytical, and discussion-based learning approach**.

Conceptual Learning

Students will understand the **basic principles and importance of business analytics in modern organizations**.

Case-Based Learning

Students will analyse **business cases where analytics is used to improve marketing, finance, and operational decisions**.

Discussion-Based Learning

Group discussions will help students understand **real-world applications of analytics in business organizations**.

Outcome-Based Learning

Students will develop competencies in:

- interpreting business data
- understanding analytics frameworks
- applying analytics concepts in business contexts.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Business Analytics - Meaning and concept of Business Analytics - Importance of data in business decision making - Evolution of data analytics in business - Role of analytics in modern organizations - Basic concepts of data, information, and business intelligence	Readings- - Business Analytics Author: James R. Evans - Business Analytics: Data Analysis and Decision Making Author: S. Christian Albright & Wayne L. Winston Articles and Online Resources - IBM – What is Business Analytics https://www.ibm.com/topics/business-analytics - Tableau – Introduction to Business Analytics https://www.tableau.com/learn/articles/business-analytics Activity - Identify examples where companies use data for decision making.	10
Unit II: Types of Business Analytics - Descriptive analytics - Predictive analytics - Prescriptive analytics - Role of analytics in marketing, finance, and operations - Data visualization and dashboards in business reporting	Readings- - Business Analytics Author: James R. Evans - Analytics at Work: Smarter Decisions, Better Results Authors: Thomas H. Davenport, Jeanne Harris, Robert Morison Articles and Online Resources - Microsoft – What is Data Analytics https://learn.microsoft.com/en-us/azure/architecture/data-guide/big-data/analytics - Google Cloud – Types of Data Analytics https://cloud.google.com/learn/what-is-data-analytics	10

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	Activity Discuss how predictive analytics is used in marketing and sales forecasting.	
Unit III: Applications of Business Analytics in Organizations - Applications of analytics in marketing decisions - Analytics in financial analysis and risk management - Role of analytics in supply chain and operations management - Business intelligence systems and dashboards - Future trends in business analytics	Readings - Competing on Analytics Author: Thomas H. Davenport & Jeanne G. Harris - Business Intelligence and Analytics Author: Ramesh Sharda, Dursun Delen & Efraim Turban Articles and Online Resources - Deloitte – Business Analytics and Decision Making https://www2.deloitte.com - McKinsey – Data Analytics in Business https://www.mckinsey.com Activity - Prepare a short presentation on how analytics improves business performance.	10

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324A: Applications of AI in Accounting

Course Learning Objectives

1. To introduce students to the concept of Artificial Intelligence (AI) and its applications in accounting and financial management.
2. To understand how AI technologies such as machine learning, automation, and data analytics are transforming accounting practices.
3. To familiarize students with AI-powered accounting tools and software used in India.
4. To develop awareness about automation of accounting tasks such as bookkeeping, auditing, fraud detection, and financial analysis.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the role of Artificial Intelligence in modern accounting systems	Understand (2)
2	Apply AI tools and automation technologies in accounting tasks	Apply (3)
3	Analyse the impact of AI technologies on financial reporting, auditing, and decision making	Analyze (4)

Reference Books & Suggested Readings

1. **Artificial Intelligence in Accounting and Finance**
Author: Al Naqvi
Publisher: Wiley Publications
2. **Accounting Information Systems**
Author: Romney & Steinbart
Publisher: Pearson Education
3. **Artificial Intelligence Basics**
Author: Tom Taulli
Publisher: Apress
4. **Artificial Intelligence in Finance**
Author: Yves Hilpisch
Publisher: O'Reilly Media
5. **AI and Data Analytics for Accounting Professionals**
ICAI Digital Learning Materials
6. **Articles and Reports**

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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7. ICAI – Artificial Intelligence in Accounting

<https://www.icaai.org>

8. AI in Finance – Deloitte Insights

<https://www2.deloitte.com>

Alignment with NEP-2020 (DSE Vertical)

This course is aligned with the Discipline Specific Elective (DSE) Vertical under NEP-2020, focusing on advanced domain knowledge relevant to accounting and financial management.

The course contributes to NEP objectives by:

- Integrating accounting education with emerging technologies such as Artificial Intelligence and data analytics.
- Developing analytical and technological competencies required in modern accounting and finance professions.
- Encouraging interdisciplinary learning by connecting accounting, information technology, and business analytics.
- Preparing students for professional roles in AI-enabled accounting systems, financial analytics, auditing automation, and digital finance.

Thus, the course equips commerce graduates with technology-driven accounting skills required in modern digital business environments.

Teaching Pedagogy

The course will follow a conceptual, technology-oriented, and application-based learning approach.

Conceptual Learning

Students will learn the basic concepts of Artificial Intelligence and machine learning relevant to accounting applications.

Technology Demonstration

Faculty will demonstrate AI-enabled accounting tools and automation software used in industry.

Case-Based Learning

Students will analyse real-world examples of AI implementation in accounting, auditing, and financial fraud detection.

Activity-Based Learning

Students will explore AI tools used for invoice processing, bookkeeping automation, and financial analysis.

Outcome-Based Learning

Students will develop competencies in:

- AI-enabled accounting processes
- automation of accounting tasks
- digital financial data analysis.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Artificial Intelligence in Accounting - Introduction to Artificial Intelligence and Machine Learning - Role of AI in business and financial management - Evolution of digital accounting systems - Automation of bookkeeping and financial processes - Benefits and challenges of AI adoption in accounting	Readings- - Tom Taulli – Artificial Intelligence Basics - Romney & Steinbart – Accounting Information Systems Activity- - Discuss examples of accounting tasks that can be automated using AI tools.	10
Unit II: AI Tools and Technologies in Accounting - Introduction to AI-based accounting software - Automation in invoice processing and bookkeeping - AI applications in tax compliance and financial reporting - Cloud-based AI accounting platforms Examples of AI Accounting Tools (India) - TallyPrime with AI features - Zoho Books (AI-based financial analytics) - Vyapar Accounting Software - ClearTax GST and AI tax tools - Khatabook business accounting AI tools - Busy Accounting Software	Readings- - ICAI Digital Learning Materials on AI in Accounting Activity- - Compare features of AI-enabled accounting tools used by Indian businesses.	10
Unit III: Advanced Applications of AI in Accounting and Auditing - AI in financial data analysis and forecasting - AI in fraud detection and risk analysis - AI-enabled audit tools and automated compliance - Future of AI in accounting profession - AI Tools Used in Finance and Auditing - Zoho Analytics (AI financial analytics) - Tally AI Insights	Readings- - Deloitte Insights – AI in Finance - ICAI Reports on AI and Data Analytics Activity- - Prepare a short presentation on the future impact of AI on accounting jobs. ESG and corporate governance.	10

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QuickBooks AI automation Power BI AI financial dashboards		
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324B: Applications of AI in Costing

Course Learning Objectives

1. To introduce students to the concept of Artificial Intelligence and its relevance in cost accounting and cost management.
2. To understand how AI technologies such as machine learning, automation, and predictive analytics are used in cost analysis and cost control.
3. To familiarize students with AI-enabled costing tools used by businesses and manufacturing organizations.
4. To develop awareness about AI-based cost reporting, budgeting, and performance monitoring systems

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the role of Artificial Intelligence in modern cost accounting systems	Understand (2)
2	Apply AI tools for cost analysis, cost reporting, and cost control	Apply (3)
3	Analyse the impact of AI technologies on cost management and managerial decision making	Analyze (4)

Reference Books & Suggested Readings

1. Artificial Intelligence in Finance and Accounting
Author: Al Naqvi
Publisher: Wiley Publications
2. Cost Accounting: Principles and Practice
Author: M.N. Arora
Publisher: Vikas Publishing House
3. Cost Accounting
Author: Jawahar Lal
Publisher: McGraw Hill Education
4. Artificial Intelligence Basics
Author: Tom Taulli
Publisher: Apress
5. ICAI Study Material on Cost Management and Digital Transformation
Institute of Cost Accountants of India
6. Reports and Articles

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7. ICAI – AI and Data Analytics in Finance
<https://www.icai.org>
8. Deloitte – AI in Finance and Cost Management
<https://www2.deloitte.com>

Alignment with NEP-2020 (DSE Vertical)

This course is aligned with the Discipline Specific Elective (DSE) Vertical under NEP-2020, focusing on advanced domain knowledge related to cost accounting and management accounting.

The course contributes to NEP objectives by:

- Integrating cost accounting education with emerging technologies such as Artificial Intelligence and predictive analytics.
- Enhancing analytical skills required for modern cost management and business decision making.
- Promoting interdisciplinary learning by connecting cost accounting, data analytics, and information technology.
- Preparing students for professional roles in cost management, financial analytics, business intelligence, and ERP-based costing systems.

Thus, the course strengthens the technology-driven competencies required for modern cost accounting and managerial decision-making environments.

Teaching Pedagogy

The course will follow a technology-oriented, analytical, and application-based teaching approach.

Conceptual Learning

Students will learn the basic concepts of Artificial Intelligence and machine learning relevant to cost accounting applications.

Demonstration-Based Learning

Faculty will demonstrate AI-enabled costing and reporting tools used in modern businesses.

Case-Based Learning

Students will analyse real business cases where AI is used for cost optimisation and cost control.

Activity-Based Learning

Students will explore AI tools used for cost prediction, variance analysis, and cost reporting automation.

Outcome-Based Learning

Students will develop competencies in:

- AI-enabled cost analysis
- automated cost reporting
- predictive cost management systems.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Artificial Intelligence in Cost Accounting - Introduction to Artificial Intelligence and Machine Learning - Role of AI in business decision making - AI applications in cost accounting and cost management - Automation of cost data processing and cost reporting - Benefits and challenges of AI adoption in costing systems	Readings- - Tom Taulli – Artificial Intelligence Basics - M.N. Arora – Cost Accounting Activity- - Identify costing processes in manufacturing companies that can be automated using AI tools.	10
Unit II: AI Tools for Cost Analysis and Cost Control - AI-based cost analysis systems - Automation of cost allocation and overhead analysis - Predictive analytics for budgeting and cost forecasting - AI applications in inventory cost control - Examples of AI Tools Used in Costing (India) - TallyPrime Cost Centre Analytics - Zoho Analytics (AI-based financial dashboards) - Busy Accounting Software (Cost reporting tools) - SAP Business One (AI analytics modules) - Microsoft Power BI for cost analysis - ClearTax financial analytics tools	Readings- - ICMAI Digital Transformation Reports Activity- - Analyse cost centre reports generated by AI-enabled accounting software.	10
Unit III: AI in Cost Reporting and Managerial Decision Making - AI-enabled budgeting and forecasting systems - AI in variance analysis and cost performance monitoring	Readings- Deloitte – AI in Finance and Cost Management Activity-	10

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• AI applications in production cost optimisation • Future of AI in cost management and management accounting • AI Tools Used for Cost Reporting and Control Zoho Analytics AI dashboards TallyPrime business intelligence reports Power BI cost dashboards Tableau AI analytics tools	• Prepare a short presentation on how AI tools can improve cost control in manufacturing firms.	
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324C: Applications of AI in Business Administration

Course Learning Objectives

1. To introduce students to the concept of Artificial Intelligence and its relevance in modern business administration.
2. To understand the use of AI technologies such as machine learning, automation, and predictive analytics in business decision-making.
3. To familiarize students with AI-enabled tools used in marketing, human resource management, supply chain management, operations, and material management.
4. To develop awareness about AI-based business analytics, customer insights, and operational optimization systems.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the role of Artificial Intelligence in modern business administration functions	Understand (2)
2	Apply AI tools in marketing, HR, supply chain, and operational management	Apply (3)
3	Analyse the impact of AI technologies on business decision making and organizational efficiency	Analyze (4)

Reference Books & Suggested Readings

1. Artificial Intelligence Basics
Author: Tom Taulli
Publisher: Apress
2. Artificial Intelligence in Business
Author: Bernard Marr
Publisher: Wiley
3. Artificial Intelligence for Business
Author: Doug Rose
Publisher: McGraw Hill
4. Management Information Systems
Author: Kenneth C. Laudon & Jane P. Laudon
Publisher: Pearson Education
5. Artificial Intelligence in Marketing
Author: Jim Sterne

	Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon Faculty of Commerce & Management B.Com (Honors/Research) Major - Advanced Accountancy/ Advanced Costing/Business Administration/Computer Management Minor – International Business Management/Banking & Finance/Auditing & Taxation (W. E. F. 2026-2027)	
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Publisher: Wiley

6. Reports and Articles
7. Deloitte – AI in Business
<https://www2.deloitte.com>
8. McKinsey – AI and Business Transformation
<https://www.mckinsey.com>
9. NASSCOM – AI Adoption in Indian Business
<https://www.nasscom.in>

Alignment with NEP-2020 (DSE Vertical)

This course is aligned with the Discipline Specific Elective (DSE) Vertical under NEP-2020, which focuses on strengthening discipline-specific knowledge and integrating modern technologies into business education.

The course contributes to NEP objectives by:

- Integrating business administration education with emerging technologies such as Artificial Intelligence and business analytics.
- Developing analytical and technological competencies required for modern business management.
- Promoting interdisciplinary learning by connecting management studies with information technology and data analytics.
- Preparing students for professional roles in digital marketing, HR analytics, supply chain analytics, and business intelligence systems.

Thus, the course equips commerce graduates with technology-driven managerial skills necessary for modern digital enterprises.

Teaching Pedagogy

The course will adopt a technology-oriented, analytical, and application-based teaching approach.

Conceptual Learning

Students will learn basic AI concepts and their applications in various business management functions.

Demonstration-Based Learning

Faculty will demonstrate AI tools used in marketing analytics, HR management, and supply chain optimization.

Case-Based Learning

Students will analyze real business cases where AI technologies improve decision-making and operational efficiency.

Activity-Based Learning

Students will explore AI tools used for customer analytics, recruitment automation, demand forecasting, and operational optimization.

Outcome-Based Learning

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Students will develop competencies in:

- AI-driven business analytics
- marketing and HR automation
- AI-based supply chain optimization
- digital business decision support systems

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Artificial Intelligence in Business Administration • Introduction to Artificial Intelligence and Machine Learning • Role of AI in modern business organizations • AI applications in management decision making • AI and digital transformation of businesses • Benefits and challenges of AI adoption in business	Readings- • Tom Taulli – Artificial Intelligence Basics • Bernard Marr – Artificial Intelligence in Business Activity- • Identify business functions where AI can improve efficiency and decision-making.	10
Unit II: AI Applications in Marketing and Human Resource Management • AI in digital marketing and customer analytics • AI-based customer segmentation and recommendation systems • AI tools for recruitment and HR analytics • AI applications in employee performance monitoring • Examples of AI Tools- • Marketing Tools - HubSpot AI Marketing Tools - Zoho CRM with AI (Zia) - Google Analytics AI Insights - Salesforce Einstein • HR Tools - Zoho People AI analytics - Darwinbox HR AI platform (India) - HireVue AI recruitment tool - Workday AI HR analytics	Readings- • Jim Sterne – Artificial Intelligence in Marketing Activity- • Analyse AI-based CRM tools used in marketing.	10

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Unit III: AI Applications in Supply Chain, Operations, and Material Management • AI in supply chain optimization • AI-based demand forecasting and inventory management • AI applications in production planning and operations management • AI in logistics and material management systems • Examples of AI Tools • Supply Chain and Operations SAP Integrated Business Planning (AI analytics) Oracle SCM Cloud AI Zoho Inventory AI insights Locus AI logistics optimization (Indian startup) Unicommerce supply chain platform (India)	Readings- • Laudon & Laudon – Management Information Systems Activity- • Prepare a short presentation on AI tools used in supply chain management..	10

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324D: Applications of AI in Business Analytics

Credits-2

Hours-30

Course Learning Objectives:

1. To introduce students to the concept of Artificial Intelligence and its role in Business Analytics.
2. To understand how AI technologies such as machine learning, data mining, and predictive analytics support business decision making.
3. To familiarize students with AI-based business analytics tools used for data analysis, forecasting, and reporting.
4. To develop awareness of free and accessible AI tools that help analyse business data and generate business insights

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the relationship between Artificial Intelligence and Business Analytics	Understand (2)
2	Apply AI tools for business data analysis and visualization	Apply (3)
3	Analyse business data and generate insights using AI-based analytics tools	Analyze (4)

Reference Books -

- **Business Analytics: Data Analysis and Decision Making**
Authors: S. Christian Albright & Wayne Winston
Publisher: Cengage Learning
- **Artificial Intelligence Basics**
Author: Tom Taulli
Publisher: Apress
- **Business Analytics**
Author: James R. Evans
Publisher: Pearson
- **Analytics at Work**
Authors: Thomas Davenport & Jeanne Harris
Publisher: Harvard Business Review Press
- **Competing on Analytics**
Authors: Thomas Davenport & Jeanne Harris
Publisher: Harvard Business Review Press
- **Business Intelligence and Analytics**
Authors: Ramesh Sharda, Dursun Delen & Efraim Turban
Publisher: Pearson

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Suggested Articles and Online Resources

1. IBM – Business Analytics Overview
<https://www.ibm.com/topics/business-analytics>
2. Google Cloud – Introduction to Artificial Intelligence
<https://cloud.google.com/learn/what-is-ai>
3. Microsoft Power BI Learning Resources
<https://powerbi.microsoft.com>
4. Google Looker Studio Analytics Platform
<https://lookerstudio.google.com>
5. KNIME Analytics Platform Documentation
<https://www.knime.com>
6. RapidMiner AI Analytics Platform
<https://rapidminer.com>

Alignment with NEP-2020 (DSE Vertical)

This course is aligned with the Discipline Specific Elective (DSE) Vertical under NEP-2020, which emphasizes domain-specific knowledge and integration of emerging technologies in business education.

The course contributes to NEP objectives by:

- Integrating Artificial Intelligence with business analytics and data-driven decision making.
- Developing analytical and digital competencies required for modern business environments.
- Promoting interdisciplinary learning by combining commerce, statistics, and information technology.
- Preparing students for careers in business analytics, financial analytics, marketing analytics, and business intelligence systems.

Teaching Pedagogy

The course will adopt a **conceptual and application-oriented teaching approach.**

Conceptual Learning

Students will learn the **basic principles of Artificial Intelligence and analytics used in business data analysis.**

Demonstration-Based Learning

Faculty will demonstrate **AI analytics tools used for business data visualization, forecasting, and decision making.**

Case-Based Learning

Students will analyse **real business examples where AI analytics improves marketing, finance, and operational decisions.**

Activity-Based Learning

Students will explore **AI tools that generate insights, dashboards, and predictive analysis from business data.**

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to AI in Business Analytics • Concept of Business Analytics • Introduction to Artificial Intelligence and Machine Learning • Role of AI in data analysis and business intelligence • AI-driven decision making in organizations • Importance of data-driven business strategies	Readings- • Business Analytics: Data Analysis and Decision Making Authors: S. Christian Albright & Wayne Winston • Artificial Intelligence Basics Author: Tom Taulli Publisher: Apress Articles and Online Resources • IBM – What is Business Analytics https://www.ibm.com/topics/business-analytics • Google Cloud – Introduction to AI and Machine Learning https://cloud.google.com/learn/what-is-ai Activity • Discuss examples where companies use analytics for business decision making.	10
Unit II: AI Tools for Business Data Analysis and Visualization • AI-based data analytics and business intelligence • Role of AI in data visualization and reporting • AI dashboards and business performance monitoring • Free AI Tools for Business Analytics • Microsoft Power BI (free version) • Google Looker Studio • Tableau Public • Zoho Analytics (free tier) • ChatGPT for data analysis and insights • Excel AI features (Analyze Data)	Readings- • Business Analytics Author: James R. Evans • Analytics at Work Authors: Thomas Davenport & Jeanne Harris Articles and Online Resources • Microsoft Power BI Documentation https://powerbi.microsoft.com • Google Looker Studio https://lookerstudio.google.com Activity • Create a simple business dashboard using free analytics tools..	10

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Unit III: AI Applications in Predictive Analytics and Business Forecasting - Predictive analytics in business decision making - AI-based forecasting in marketing and finance - Data mining and pattern recognition - Future trends of AI in business analytics - Free AI Tools for Predictive Analytics - Google Colab AI notebooks - RapidMiner free edition - Orange Data Mining AI tool - KNIME Analytics Platform - MonkeyLearn text analytics	Readings - Competing on Analytics Authors: Thomas Davenport & Jeanne Harris - Business Intelligence and Analytics Authors: Ramesh Sharda, Dursun Delen & Efraim Turban Articles and Online Resources - KNIME Analytics Platform https://www.knime.com - RapidMiner AI Analytics https://rapidminer.com Activity - Prepare a short report explaining how AI helps businesses forecast demand and sales.	10
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325A: Cross-Cultural Management in Global Business

Credits-02

Hours-30

Course Learning Objectives:

1. To understand the impact of culture on global business practices.
2. To develop awareness of cultural diversity in international management.
3. To study cross-cultural communication and negotiation strategies.
4. To analyze cultural challenges in global organizations.
5. To build managerial competence for working in multicultural environments.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand cultural dimensions affecting global business	Understand (2)
2	Apply cross-cultural communication and management techniques	Apply (3)
3	Analyze cultural differences in international business contexts	Analyze (4)
4	Evaluate strategies for managing multicultural teams	Evaluate (5)

Reference Books & Suggested Readings

- Geert Hofstede – *Cultures and Organizations: Software of the Mind*
- Trompenaars & Hampden-Turner – *Riding the Waves of Culture*
- Deresky H. – *International Management*
- Thomas & Peterson – *Cross-Cultural Management*
- Harvard Business Review – Articles on Global Leadership

Alignment with NEP 2020 (International Business Minor Vertical)

- Promotes global competence and intercultural sensitivity, key goals of NEP 2020.
- Enhances employability in multinational corporations and global markets.
- Encourages multidisciplinary learning combining management, sociology, and psychology.
- Develops communication and interpersonal skills for diverse cultural settings.
- Supports experiential and skill-based learning through case studies and simulations.
- Builds adaptability and leadership skills in international environments.
- Aligns with NEP's vision of global citizenship with local rootedness.
- Strengthens decision-making in culturally diverse business scenarios.

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Teaching Pedagogy

- Case studies on multinational companies
- Role-play exercises (cross-cultural negotiation)
- Group discussions on cultural conflicts
- Simulation of global workplace scenarios
- Project work on cultural analysis of countries
- Use of videos and real-world business examples
- Reflective learning and peer interaction
- Blended learning (concept + application)

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Culture and Global Business Environment • Meaning and elements of culture • Cultural dimensions (Hofstede's model) • High-context vs Low-context cultures • Cultural diversity in global business • Impact of culture on management practices	Readings- • Hofstede – Cultures and Organizations • Deresky – International Management Activity- • Compare cultural practices of two countries • Case study: Cultural differences in multinational companies	10
Unit II: Cross-Cultural Communication and Negotiation • Cross-cultural communication process • Barriers in intercultural communication • Verbal and non-verbal communication • Cross-cultural negotiation strategies • Managing misunderstandings in global business	Readings- • Trompenaars – Riding the Waves of Culture • HBR Articles Activity- • Solve numerical problems on exchange rates • Draft a sample Letter of Credit	10
Unit III: Managing Multicultural Organizations • Managing cultural diversity in organizations • Leadership in global context • Cross-cultural team management • Conflict resolution in multicultural settings • Ethical issues in global business • Cultural adaptation and global leadership	Readings- • Thomas & Peterson – Cross-Cultural Management • Case Studies on Global Organizations Activity- • Case study: Managing global teams	10

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	• Prepare strategy for multicultural workforce management	
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Level 5.5 (Semester): (VI)

MIN- 4 325B Advanced Banking - II

Credit: 2

Session Duration: 30 Hrs.

Course Learning Objectives:

1. To provide knowledge about stock market operations and trading mechanisms.
2. To develop understanding of insider trading and its legal control framework.
3. To explain the structure and functioning of primary market and new issue methods.
4. To familiarize students with financial services like mutual funds, housing finance and venture capital.
5. To create awareness about the role of financial intermediaries in capital market.

Course Learning Outcomes (CLO):

CLO No.	Course Learning Outcome	Cognitive Level
CLO 1	Student will be able to understand stock exchange operations, trading and settlement mechanisms.	1
CLO 2	Student will be able to explain insider trading, its types and regulatory framework by SEBI.	2
CLO 3	Student will be able to understand primary market structure and methods of new issues such as IPO, rights issue and private placement.	3
CLO 4	Student will be able to analyse financial services and the role of intermediaries including mutual funds, housing finance, venture capital and market participants.	4

Reference Books:

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House
2. Indian Financial System – Bharati V. Pathak, Pearson
3. Financial Services – M.Y. Khan, McGraw Hill
4. Merchant Banking and Financial Services – S. Gurusamy, McGraw Hill
5. Banking Law and Practice – Tannan, India Law House
6. Merchant Banking and Financial Services - Dr. K.R. Chandratre , Himalaya Publishing House
7. SEBI Guidelines and Capital Market Publications – SEBI (Official Reports & Website)
8. Reserve Bank of India (RBI) – Reports and Banking Guidelines, RBI Publications
9. Association of Mutual Funds in India – Mutual Fund Investor Handbook
AMFI Publication

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Session Plan

Topics	Readings	No. of Session
Unit 1: Stock Market and Insider Trading 1.1 Concept and Functions of Stock Exchanges 1.2 Organizational Structure and Participants - Brokers, Jobbers 1.3 Trading and Settlement Mechanism 1.4 Insider Trading: Concept, Types and Legal Provisions 1.5 Role of SEBI in Investigation and Control	Reference: Indian Financial System – M.Y. Khan (McGraw Hill) Security Analysis & Portfolio Management – Prasanna Chandra Home Assignment: Explain stock trading process in India	10
Unit 2: Primary Market 2.1 Primary Market (NIM) Structure and Functions 2.2 Primary vs Secondary Market 2.3 Methods of New Issue: IPO, Rights Issue, Private Placement 2.4 ESOP and Bought-out Deals 2.5 Listing of Securities and Market Practices	Reference: Capital Market – V.A. Avadhani Financial Services – Gordon & Natarajan Home Assignment: Study IPO process of any Indian company	10
Unit 3: Financial Services and Intermediaries 3.1 Mutual Funds: Concept, Types and NAV 3.2 Housing Finance and Home Loan System in India 3.3 Factoring and Forfaiting Services 3.4 Venture Capital and Start-up Financing 3.5 Role of Market Intermediaries - Merchant Bankers, Underwriters, etc.	Reference: Financial Services – M.Y. Khan Venture Capital & Financial Services – S. Gurusamy Home Assignment: Study SIP investment in Mutual Fund	10

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325C: Indirect Taxation (GST)

Credits-2

Hours-30

Course Learning Objectives:

1. To introduce students to the structure and framework of Goods and Services Tax in India under the CGST Act, 2017.
2. To develop understanding of GST concepts such as supply, input tax credit, and tax computation.
3. To familiarize students with GST registration, invoicing, returns, and compliance procedures.
4. To enable students to apply GST provisions in practical business transactions.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Explain the structure, concepts, and legal framework of GST in India	Understand (2)
2	Apply GST provisions for computation of tax liability and input tax credit	Apply (3)
3	Analyze GST compliance procedures including registration, invoicing, and return filing	Analyze (4)

Reference Books & Suggested Readings

- Dr. Girish Ahuja & Dr. Ravi Gupta
GST and Customs Law – Bharat Law House, New Delhi.
- V. S. Datey
GST Ready Reckoner – Taxmann Publications.
- Dr. H. C. Mehrotra & Dr. V. P. Agarwal
Goods and Services Tax (GST) – Sahitya Bhawan Publications.
- CA Vinod K. Singhania & CA Monica Singhania
Students' Guide to GST and Customs Law – Taxmann Publications.
- CA Kamal Garg
GST Law and Practice – Bharat Law House.
- CA Bimal Jain & CA A2Z Taxcorp
GST Law Manual – Taxmann Publications.
- Bare Acts (Government Publications)
 - Central Goods and Services Tax Act, 2017
 - Integrated Goods and Services Tax Act, 2017
 - GST Rules and Amendments
 -

Alignment with NEP-2020 (VSC Vertical)

This course is aligned with the Vocational Skill Course (VSC) Vertical of NEP-2020, which emphasizes practical skill development and industry readiness.

The course contributes to NEP objectives by:

- Developing tax compliance and regulatory skills required in business and accounting professions.

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- Enhancing vocational competencies in GST computation, filing, and documentation.
- Promoting practical understanding of indirect taxation applicable to business operations.
- Supporting career opportunities in taxation, accounting, finance, and consultancy services.
- Integrating theoretical tax concepts with real-world business transactions.

Thus, the course strengthens professional and practical taxation skills essential for commerce graduates.

Teaching Pedagogy

The course will be delivered using a **systematic, learner-centric, and application-oriented pedagogical framework** integrating conceptual learning with practical taxation skills. The pedagogy emphasizes **tax compliance competence, analytical ability, and real-world application of GST provisions**.

1. Conceptual Framework-Based Teaching

The course will begin with a **structured conceptual explanation of the GST system**, supported by statutory provisions from the **CGST Act, 2017**.

Teaching will involve:

- Explanation of **legal provisions with flowcharts and conceptual models**
- Interpretation of definitions and provisions of GST law
- Illustration of GST structure (CGST, SGST, IGST)

This approach ensures **strong theoretical foundations necessary for practical application**.

2. Analytical and Case-Based Learning

Students will analyze **business transaction scenarios** involving supply of goods and services to determine:

- taxability of transactions
- place and time of supply
- GST liability

Realistic business examples will be used to demonstrate the **application of statutory provisions in practical situations**.

3. Numerical Problem-Solving Approach

Students will develop practical competency through **systematic numerical exercises** related to:

- GST liability computation
- Input Tax Credit (ITC) calculations
- tax payable determination

This method enhances **quantitative reasoning and tax calculation skills** required in professional practice.

4. Compliance-Oriented Demonstration

Students will be introduced to **digital tax compliance systems** used in professional practice, including:

- GST Portal (www.gst.gov.in)
- GST registration process

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- GST invoice formats
- GST return forms such as **GSTR-1 and GSTR-3B**

Demonstrations will help students understand **procedural aspects of GST compliance**.

5. Activity-Based Experiential Learning

Experiential learning activities will include:

- preparation of **sample GST invoices**
- classification of **business transactions under GST**
- identification of **eligible and ineligible Input Tax Credits**
- analysis of **GST compliance requirements for businesses**

These activities help bridge the gap between **theory and professional practice**.

6. Technology-Integrated Learning

The course will incorporate **digital resources and online learning platforms**, including:

- GST portal resources
- tax compliance software demonstrations
- online taxation tutorials and regulatory updates

This promotes **digital literacy and technology-enabled taxation learning**.

7. Outcome-Based Learning Approach

The pedagogical design ensures the development of the following competencies:

- Understanding GST legal framework
- Practical tax computation skills
- Business transaction analysis
- Compliance and documentation knowledge
- Professional readiness for taxation and accounting roles

8. Continuous Learning and Evaluation Support

Students will be encouraged to engage in:

- group discussions on GST issues
- short presentations on GST updates
- analysis of real-world GST cases and policy developments

This encourages **critical thinking and continuous learning in taxation practices**.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to GST Framework • Concept of Indirect Taxes before GST • Need and objectives of GST • Structure of GST in India (CGST, SGST, IGST) • Important definitions: supply, goods, services, taxable person • Concept of composite and mixed supply • Levy and collection of GST	Readings- • Singhanian – GST and Customs Law • Datey – GST Ready Reckoner • Bare Act – CGST Act, 2017 Suggested Articles • GST Portal Overview https://www.gst.gov.in/about/gst • Introduction to GST – Taxmann https://www.taxmann.com/post/blog/introduction-to-gst Activity • Prepare a chart explaining GST structure in India.	10
Unit II: Input Tax Credit and GST Computation • Meaning and eligibility of Input Tax Credit (ITC) • Conditions and restrictions for ITC • Apportionment of credit and blocked credits • Computation of GST liability • Reverse charge mechanism (basic overview)	Readings- • Ahuja & Gupta – GST and Customs Law • Mehrotra & Agarwal – GST Suggested Articles • Input Tax Credit Explained – ClearTax https://cleartax.in/s/input-tax-credit-itc-gst • GST Calculation Guide https://cleartax.in/s/gst-calculation Activity • Solve numerical problems on GST liability and ITC.	10
Unit III: GST Registration, Returns and Compliance • Registration under GST • GST invoice and documentation • Types of GST returns (GSTR-1, GSTR-3B) • Filing procedure and compliance • Basic overview of GST audit and assessment	Readings • Kamal Garg – GST Law and Practice • Bimal Jain – GST Law Manual Suggested Articles	10

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	• GST Registration Guide https://cleartax.in/s/gst-registration • GST Returns Explained https://www.gst.gov.in/help/returns Activity • Prepare a sample GST invoice format and identify mandatory details.	
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326A: Introduction to Business Research Methods

Credits-4

Hours-60

Course Learning Objectives:

1. To develop understanding of research design, data collection methods, and sampling techniques.
2. To enable students to analyze and interpret research data using basic statistical tools.
3. To develop skills in research report writing and ethical research practices.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Understand the fundamental concepts, types, and process of business research	Understand (2)
2	Apply appropriate research design, sampling, and data collection methods in business research	Apply (3)
3	Analyze and interpret research data using basic statistical techniques	Analyze (4)
4	Prepare structured business research reports following ethical standards	Create (6)

Reference Books & Suggested Readings

1. Kothari, C.R. & Garg, G.
Research Methodology: Methods and Techniques – New Age International.
2. Cooper, D.R. & Schindler, P.S.
Business Research Methods – McGraw Hill.
3. Saunders, M., Lewis, P., & Thornhill, A.
Research Methods for Business Students – Pearson.
4. Bryman, A. & Bell, E.
Business Research Methods – Oxford University Press.
5. Sekaran, U. & Bougie, R.
Research Methods for Business: A Skill-Building Approach – Wiley.

Alignment with NEP-1010 ((Vocational Skill Course Vertical)

- Supports Vocational Skill Development by equipping students with practical research and analytical competencies.
- Enhances employability skills through application-based learning in business research methods.
- Promotes hands-on learning and field-based exposure aligned with skill-oriented education.
- Develops problem-solving and decision-making abilities relevant to industry and entrepreneurship.
- Encourages experiential learning, project work, and real-world application, as emphasized under NEP-1010.

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- Strengthens students' readiness for internships, consulting assignments, market research roles, and higher professional education.

This course aligns with NEP-1010's objective of integrating academic knowledge with skill-based and vocational competencies, thereby preparing students for both employment and self-employment opportunities.

Teaching Pedagogy

The course shall be conducted using a **blended approach combining conceptual understanding with skill-based application**, in alignment with the **Vocational Skill Course (VSC) Vertical under NEP-2020**.

Nature of Teaching

- Combination of **interactive lectures and practical exposure**.
- Emphasis on **application-oriented learning rather than rote theory**.
- Integration of **classroom instruction with field-based activities**.
- Continuous student participation through assignments and mini-projects.

Instructional Methodology

- ✓ **Conceptual Lectures**
 - Introduction of research concepts using real business examples.
 - Use of case illustrations from commerce, banking, marketing, and finance sectors.
- ✓ **Case-Based Learning**
 - Analysis of real or simulated business research problems.
 - Classroom discussions on research design and sampling decisions.
- ✓ **Project-Based Learning**
 - Students prepare a mini research proposal.
 - Conduct pilot surveys and analyze collected data.
 - Prepare structured research reports.
- ✓ **Field Exposure**
 - Small-scale survey work (minimum 10–20 respondents).
 - Practical exposure to questionnaire design and data collection.
- ✓ **Data Analysis Workshops**
 - Hands-on sessions for data tabulation and basic statistical interpretation.
 - Use of Excel for elementary analysis.
- ✓ **Seminar & Presentation Method**
 - Students present research findings.
 - Peer discussion and faculty feedback to improve analytical skills.

Pedagogical Features (Aligned with NEP-2020 – VSC Vertical)

- Experiential Learning

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- Skill-Based Training
- Industry-Relevant Research Skills
- Critical Thinking Development
- Multidisciplinary Integration
- Outcome-Based Education

✓ Learning Approach

The course emphasizes:

- Learning by Doing
- Problem-Solving Approach
- Analytical Thinking
- Ethical Research Practices
- Report Writing Skills

✓ Expected Student Engagement

- Preparation of research proposal
- Field data collection
- Data analysis and interpretation
- Structured research report submission
- Classroom presentation

This pedagogy ensures students develop **practical research competency, analytical capability, and professional readiness**, fulfilling NEP-2020 objectives under the **Vocational Skill Course (VSC) framework**.

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Introduction to Business Research • Meaning and Objectives of Research • Types of Research: Basic, Applied, Exploratory, Descriptive, Analytical • Business Research Process • Formulation of Research Problem • Review of Literature • Hypothesis: Meaning, Types, Characteristics	Readings- • Kothari & Garg – Chapters 1 & 2 • Cooper & Schindler – Research Process Activity – • Identify research problem from business environment. • Draft a simple research proposal outline.	10
Unit II: Research Design • Meaning and Importance of Research Design • Types of Research Design: Exploratory,	Readings- • Saunders et al. – Research Design Chapters	10

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Descriptive, Experimental - Variables and Measurement - Scaling Techniques (Likert Scale, Semantic Differential Scale) - Pilot Study	- Sekaran & Bougie – Measurement & Scaling Activity – - Design questionnaire using Likert scale. - Develop conceptual framework for selected topic.	
Unit III: Sampling Design - Census vs Sampling - Types of Sampling: Probability & Non-Probability - Simple Random Sampling - Stratified Sampling - Convenience Sampling - Sample Size Determination - Sampling Errors	Readings- - Kothari & Garg – Sampling Chapters - Bryman & Bell – Sampling Techniques Activity – - Prepare sampling plan for small business survey. - Calculate sample size for hypothetical population.	10
Unit IV: Data Collection Methods - Primary vs Secondary Data - Observation Method - Interview Method - Questionnaire Method - Schedule Method - Sources of Secondary Data	Readings – - Cooper & Schindler – Data Collection Methods - Saunders et al. – Primary & Secondary Data Activity – - Prepare structured questionnaire. - Collect pilot data (minimum 10 respondents).	10
Unit V: Data Processing and Analysis - Editing, Coding, Classification - Tabulation - Measures of Central Tendency - Measures of Dispersion - Introduction to Correlation - Basic Interpretation of Data	Readings – - Kothari & Garg – Data Analysis Chapters - Anderson, Sweeney & Williams – Basic Statistics Activity – - Analyze collected pilot data manually or using Excel. - Interpret findings in brief paragraph.	10

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Unit VI: Research Report Writing & Ethics • Structure of Research Report • Components: Title, Abstract, Introduction, Methodology, Findings, Conclusion • Referencing Styles (APA format – basic introduction) • Plagiarism and Research Ethics • Limitations and Scope of Study	Readings – • Sekaran & Bougie – Report Writing • Bryman & Bell – Research Ethics Activity – • Prepare mini research report (10–15 pages). • Present findings in class seminar.	10
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326B: Business Law

Credits-4

Hours-60

Course Learning Objectives:

1. To provide students with a fundamental understanding of legal principles governing business transactions.
2. To develop the ability to interpret provisions of contract, partnership, company, and consumer protection laws.
3. To enable students to analyze business situations from a legal perspective and apply relevant statutory provisions.
4. To create awareness about legal compliance, ethical business conduct, and dispute resolution mechanisms.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Explain the legal framework governing business transactions in India	Understand (2)
2	Apply provisions of contract, partnership, and company law to practical business situations	Apply (3)
3	Analyze legal disputes and evaluate remedies available under business laws	Analyze (4)
4	Interpret consumer rights and legal compliance requirements in business operations	Analyze (4)

Reference Books & Suggested Readings

1. N. D. Kapoor
Elements of Mercantile Law
Sultan Chand & Sons, New Delhi.
2. M. C. Kuchhal & Vivek Kuchhal
Business Law / Mercantile Law
Vikas Publishing House, New Delhi.
3. Avtar Singh
Mercantile Law
Eastern Book Company, Lucknow.
4. P. C. Tulsian & Bharat Tulsian
Business Law
McGraw Hill Education (India).
5. Dr. S. S. Gulshan & Dr. G. K. Kapoor
Business Law Including Company Law
New Age International Publishers.
6. K. R. Bulchandani
Business Law for Management

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Himalaya Publishing House.

7. Dr. N. M. Wechlekar
Business Law
Nirali Prakashan, Pune.
8. Dr. S. K. Singh
Business Law
Central Law Publications.
9. Bare Acts (Government Publications)
 - The Indian Contract Act, 1872
 - The Partnership Act, 1932
 - The Companies Act, 2013
 - The Negotiable Instruments Act, 1881
 - The Consumer Protection Act, 2019

Alignment with NEP-2020 (VSC Vertical)

This course is aligned with the Vocational Skill Course (VSC) Vertical of NEP-2020, which emphasizes practical skills and employability in professional domains.

The course contributes to NEP-2020 objectives by:

- Developing legal literacy and compliance awareness among commerce students.
- Enhancing vocational competency in business regulations and commercial transactions.
- Promoting problem-solving skills through case law analysis and legal interpretation.
- Supporting industry readiness for careers in taxation, auditing, legal consultancy, corporate compliance, and entrepreneurship.
- Integrating theoretical legal knowledge with practical business decision-making skills.

Thus, the course builds professional competence and applied legal knowledge essential for business and management professions.

Teaching Pedagogy

Teaching Pedagogy

The teaching methodology will follow a **structured, analytical, and application-oriented approach** designed to develop legal reasoning and problem-solving abilities among students.

1. Conceptual Foundation Approach

The course will begin with **systematic explanation of statutory provisions** using Bare Acts and standard textbooks. Key legal concepts will be introduced through **structured lectures supported by flowcharts and legal frameworks**.

2. Case Law Based Learning

Students will analyze **landmark judicial decisions** to understand the practical interpretation of legal provisions.

This method develops:

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- Legal reasoning ability
- Analytical thinking
- Application of law to business situations

3. Problem-Solving Method

Students will be given **hypothetical legal problems and business scenarios** involving contracts, partnerships, consumer disputes, and negotiable instruments.

They will be required to:

- Identify legal issues
- Apply statutory provisions
- Suggest appropriate legal remedies

4. Comparative Legal Analysis

Students will compare **legal rules with real business practices**, helping them understand:

- Regulatory compliance
- Corporate governance
- Legal risk management in business operations

5. Interactive Learning Techniques

The course will incorporate:

- Group discussions on case laws
- Classroom debates on legal issues
- Short presentations on contemporary legal developments

6. Outcome-Based Learning

Students will develop competencies in:

- Legal interpretation
- Compliance awareness
- Business decision-making within legal framework
- Ethical and responsible corporate behavior

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Indian Contract Act, 1872 • Nature and Meaning of Contract • Essentials of Valid Contract • Offer and Acceptance • Consideration • Capacity of Parties • Free Consent • Void Agreements	Readings- • Kapoor – Elements of Mercantile Law • Avtar Singh – Mercantile Law • Bare Act – Indian Contract Act, 1872 Activity • Case analysis on validity of	10

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Relevant Case Laws • Carlill v. Carbolic Smoke Ball Co. (1893) – Offer and acceptance • Balfour v. Balfour (1919) – Intention to create legal relations • Mohori Bibee v. Dharmodas Ghose (1903) – Minor's contract	contract.	
Unit II: Performance and Discharge of Contract • Performance of Contract • Breach of Contract • Remedies for Breach • Contract of Indemnity and Guarantee • Bailment and Pledge • Contract of Agency Relevant Case Laws • Hadley v. Baxendale (1854) – Damages for breach of contract • Kailash Nath Associates v. DDA (2015) – Compensation for breach	Readings- • M. C. Kuchhal – Business Law • P. C. Tulsian – Business Law Activity • Case problem solving on breach of contract.	10
Unit III: The Partnership Act, 1932 • Meaning and Characteristics of Partnership • Types of Partners • Rights and Duties of Partners • Registration of Firm • Dissolution of Partnership Relevant Case Laws • Cox v. Hickman (1860) – Test of partnership • Duli Chand v. CIT (1956) – Partnership definition in India	Readings • Avtar Singh – Mercantile Law • Kuchhal – Business Law Partnership Act, 1932 Activity • Case discussion on dissolution of partnership.	10
Unit IV: Companies Act, 2013 • Meaning and Types of Companies • Formation of Company • Memorandum and Articles of Association • Prospectus • Directors: Duties and Liabilities • Company Meetings	Readings • Gulshan & Kapoor – Business Law Including Company Law • Companies Act, 2013 Activity	10

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Relevant Case Laws • Salomon v. Salomon & Co. Ltd. (1897) – Separate legal entity • Ashbury Railway Carriage Co. v. Riche (1875) – Doctrine of Ultra Vires	• Drafting basic clauses of Memorandum of Association.	
Unit V: Consumer Protection Act, 2019 • Consumer Rights • Consumer Protection Councils • Consumer Dispute Redressal Commissions • Product Liability • Unfair Trade Practices • E-Commerce Consumer Protection Relevant Case Laws • Indian Medical Association v. V.P. Shantha (1995) – Medical services as service • Lucknow Development Authority v. M.K. Gupta (1994) – Consumer rights	Readings • K. R. Bulchandani – Business Law • Consumer Protection Act, 2019 Activity • Prepare draft consumer complaint.	10
Unit VI: Negotiable Instruments Act, 1881 • Meaning and Characteristics of Negotiable Instruments • Promissory Note • Bill of Exchange • Cheque • Endorsement and Crossing • Dishonour of Cheque (Section 138) Relevant Case Laws • Modi Cements Ltd. v. Kuchil Kumar Nandi (1998) – Dishonour of cheque • Dashrath Rupsingh Rathod v. State of Maharashtra (2014) – Jurisdiction in cheque bounce cases	Readings • N. D. Kapoor – Mercantile Law • Negotiable Instruments Act, 1881 Activity • Solve practical problems on cheque dishonour.	10

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326 C: Global Trade and Finance-II

Credits-4

Hours-60

Course Learning Objectives:

1. To acquaint the student with the new concept of India's Foreign Trade Policy
2. To Know the Foreign Direct Investment (FDI) Policy in India.
3. To update the Students about the concept of IMF & World Bank.
4. To develop students for the MPSC and UPSC examinations.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Students will be able To Understand Indian's Foreign Trade Policy.	1
2	Students will be able To Understand International Movement of Capital.	2
3	Students will be able to understand the concept of India's foreign trade policy.	3
4	Students will be able To Understand Globalization & the Indian Economy.	4
5	Students will understand the concepts of BOP and BOT	5

Reference Books & Suggested Readings

1. Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
2. V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
3. Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
4. World Development Report, 1999-2000, Oxford University Press, 2000
5. Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House, 2008
6. www.rbi.org.in
7. RBI Bulletin and Annual Reports.
8. Economic and Political Weekly.
9. International Economics Prof.N.L.Chavan Prashant Publication,Jalgaon.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit 1 Balance of Trade (BOT) and Balance of Payment (BOP) 1.1. Meaning of BOT and BOP 1.2. Difference between BOT and BOP 1.3. Position of India's BOP 1.4. Importance of BOP 1.5. Causes of Disequilibrium in BOP 1.6. Measures to correct Disequilibrium in BOP	Reference: Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House. Home Assignment: Explain the difference between BOT and BOP	10
Unit 2. India's Foreign Trade Policy 2.1. Free Trade Policy – Meaning 2.2. Arguments in favour of and against Free Trade 2.3. Policy of Protection - Meaning 2.4. Arguments for favour and against the Policy of Protection	Reference: International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon Home Assignment:	10
Unit 3. International Capital Movements 3.1. Meaning of International Capital Movements 3.2. Factors governing International Capital Movements 3.3. Foreign Direct Investment (FDI) – Meaning 3.4. Merits and demerits of Foreign Direct Investment	Reference: Mithani D. M., International Economics, Himalaya Publishing House, Mumbai. Home Assignment: What are the factors governing International Movements of Capital?	10
Unit 4. Institutions of International Co-operation 4.1. International Monetary Fund (IMF) - Objectives 4.2. Achievements of the IMF 4.3. Shortcomings in the IMF Working 4.4. International Bank for Reconstruction and Development (IBRD / World Bank) -Objectives 4.5. Functions of the World Bank	Reference: Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House. Home Assignment: Internal Test	10
Unit 5. India's Foreign Trade 5.1 Importance of Foreign Trade for a Developing Economy 5.2 Composition of India's Foreign Trade 5.2.1 Compositional Change in India's Imports 5.2.2 Compositional Change in India's Export 5.3. Directions of India's Foreign Trade –	Reference: 1. Economic and Political Weekly. 2. International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon Home Assignment:	10

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5.3.1. Directional Change in India's Imports 5.3.2. Directional Change in India's Export	Internal Test	
Unit 6. Globalization and the Indian Economy 6.1. Meaning of Globalization 6.2. Advantages & Disadvantages of Globalization 6.3. Globalization and the Indian Economy 6.4. India's Steps towards Globalization 6.5. Effects of Globalization on the Indian Economy	Reference: International Economics Prof.N.L.Chavan Prashant Publication,Jalgaon Home Assignment: Explain the effects of Globalisation on the Indian Economy	10

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326D: Entrepreneurship Development

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

1. To learn about the different traits and characteristics of entrepreneur.
2. To develop entrepreneurship ability.
3. To acquaint them with the knowledge of Idea generation and Project preparation.
4. To make awareness about different financing institutions supporting entrepreneurship.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
222.1	Increase their awareness and deliberately practice the skills and disciplines necessary to increase confidence and agency	1
222.2	Foster self-efficacy and self-advocacy. Improve communication and problem-solving skills.	3
222.3	Manage strong impulses and feelings and identify personal purpose.	5

Text Book:

- A.P.Sarode & D.D.Bhakkad – Business Entrepreneurship, Prashant Publication, Jalgaon
- A.D.Yewale D.B.Patil&D.D.Bhakkad – Entrepreneurship Development, Prashant Publication, Jalgaon.

Reference Books:

- G R Basotia& K K Sharma - Handbook of Entrepreneurship Development, Mangal Deep Publication, Jaipur.
- Gupta and Srinivasan- Entrepreneurial Development, Sultan Chand, New Delhi.
- Bholanath Dutta, Entrepreneurship Management - Excel Books, New Delhi.
- Vasant Desai- Dynamics of Entrepreneurial Development and Management- Himalaya Publications, New Delhi
- C. B. Gupta & N. P. Srinivasan- Entrepreneurship Developments in India, Sultan Chand
- D. F. Kuratko& R. M. Hodgetts - Entrepreneurship: Theory, Process and Practice, Thomson Press
- P. Charantimath, Entrepreneurship Development: Small Business Enterprises, Pearson Ed.

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Session Plan:

Topics	Readings/ Activity	No. of Session
Unit 1 Introduction to Entrepreneurship Development ➤ Definition and overview of entrepreneurship development ➤ Role of entrepreneurship in economic Growth - Traits and characteristics of successful entrepreneurs	Reference Text: "Entrepreneurship: Theory, Process, and Practice" by Donald F. Kuratko and Richard M. Hodgetts Required Reading: Harvard Business Review (HBR): HBR regularly publishes articles on entrepreneurship and innovation. Look for articles by authors like Steve Blank and Eric Ries. Case: Alibaba Group: Investigates Alibaba's	10
Unit 2 Opportunity Identification, Evaluation and Market Strategies ➤ Recognizing business opportunities ➤ Feasibility analysis ➤ Market research and validation ➤ Segmentation and targeting - Marketing mix (product, price, place, promotion)	Reference Text "New Venture Creation: Entrepreneurship for the 21st Century" by Jeffry A. Timmons, Stephen Spinelli, and Rob Adams • A widely used textbook that offers a structured approach to understanding and practicing entrepreneurship. Required Reading "How I Built This" by NPR: This podcast features interviews with entrepreneurs, innovators, and business leaders who share their startup stories. Case: Uber: Examines Uber's transformation of the transportation industry through its ride-sharing platform and disruptive business model. Home Assignment/Flipped Classroom: First Internal Test:	10
Unit 3 Legal and Regulatory Framework ➤ Business legal structures (sole proprietorship, Corporation etc.)	Reference Text "Innovation and Entrepreneurship: Practice and Principles" by Peter F.	

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➤ Business licenses and permits Intellectual property protection	Drucker •Drucker's classic work explores the role of innovation and entrepreneurship in business and society Required Reading "The Lean Startup" by Eric Ries: This book introduces the lean methodology for startups, emphasizing rapid experimentation and iteration. Case: Facebook: Analyzes Mark Zuckerberg's journey in creating and scaling the world's largest social media platform. Home Assignment/Flipped Classroom:	10
Unit 4 Operations and Resource Management ➤ Business operations and processes ➤ Supply chain management Resource allocation and optimization	Reference Text "Entrepreneurship: A Real-World Approach" by Rhonda Abrams and Eugene Kleiner •This book emphasizes real-world examples and case studies to help students apply entrepreneurship concepts to practical situations Required Reading "Masters of Scale" by Reid Hoffman: Reid Hoffman, co-founder of LinkedIn, explores how companies grow from zero to a gazillion in this podcast. Case: Apple Inc.: A case study of Apple's journey from a garage startup to one of the most valuable and innovative companies globally, led by Steve Jobs and Steve Wozniak. Quiz:	10
Unit 5 Entrepreneurial Finance: ➤ Venture capital and angel investors. ➤ Identifying and managing business risks.	Reference Text "Entrepreneurship: Ideas in Action" by Cynthia L. Greene and Cheryl A. Wren	10

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➤ Initial public offerings (IPOs) Managing financial resources for growth.	•This textbook covers the fundamentals of entrepreneurship. Required Reading Journal of Business Venturing: A leading journal that publishes research on entrepreneurship and new venture creation. Case: Netflix: Chronicles Netflix's shift from a DVD rental service to a streaming media powerhouse, led by Reed Hastings. Home Assignment/Flipped Classroom:	
Unit 6 Entrepreneurship Ecosystem: ➤ Networking and mentorship. ➤ Support organizations (incubators, accelerators). Government policies and incentives	Required Reading "Entrepreneurship: Starting and Operating a Small Business" by Steve Mariotti •This textbook focuses on the fundamentals of starting and running a small business. Second Internal Test: Internal Project based on entire Course: Case Studies and Practical Projects: • Analyzing real-world entrepreneurship success stories and challenges. Working on practical projects related to business development.	10

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326E: Modern Auditing Practices

Credits-4

Hours-60

Course Learning Objectives:

1. To introduce students to modern developments in auditing practices and audit technology.
2. To develop understanding of digital auditing tools, data analytics, and automated audit systems.
3. To familiarize students with specialized audits such as forensic, risk-based, sustainability, and compliance audits.
4. To enable students to analyze modern audit environments including ERP systems, fintech platforms, and digital financial reporting.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Explain modern auditing practices and technological developments in auditing	Understand (2)
2	Apply digital tools and data analytics techniques in auditing processes	Apply (3)
3	Analyze specialized audit practices including forensic, risk-based, and sustainability audits	Analyze (4)
4	Evaluate audit challenges in digital and technology-driven business environments	Evaluate (5)

Reference Books & Suggested Readings

- CA Kamal Garg
Contemporary Auditing and Assurance – Bharat Law House.
- CA Surbhi Bansal
Forensic Audit and Fraud Detection – Taxmann Publications.
- Aruna Jha
Auditing – Taxmann Publications.
- Ravinder Kumar & Virender Sharma
Auditing: Principles and Practice – PHI Learning.
- ICAI Publications
Standards on Auditing and Technology in Audit – Institute of Chartered Accountants of India.
- Dr. B. N. Tandon, Sudharsanam & Sundharabahu
Practical Auditing – S. Chand Publishing.
- ICAI Digital Learning Modules
Information Systems Audit, Forensic Audit and Data Analytics in Audit.
- Journal of Accounting and Auditing (ICAI Journal / Chartered Accountant Journal) – Selected articles on modern auditing tools.

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Alignment with NEP-2020 (VSC Vertical)

This course is aligned with the Vocational Skill Course (VSC) Vertical of NEP-2020, which emphasizes professional competencies and employability skills.

The course contributes to NEP objectives by:

- Developing technology-enabled auditing skills relevant to modern accounting professions.
- Enhancing industry readiness for careers in auditing, risk management, and compliance.
- Promoting data-driven decision making using modern audit analytics tools.
- Encouraging practical application of auditing techniques in digital business environments.
- Integrating academic learning with professional audit technologies used in practice.

Thus, the course prepares students for professional careers in auditing, financial analysis, forensic investigation, and compliance management.

Teaching Pedagogy

Teaching Pedagogy

The teaching methodology follows a **scientific, technology-oriented, and application-driven approach** suitable for modern auditing education.

1. Conceptual and Framework-Based Learning

Fundamental concepts of modern auditing practices will be introduced using **structured lectures supported by diagrams, audit workflow models, and regulatory frameworks.**

2. Technology Demonstration Method

Students will be introduced to modern auditing technologies such as:

- **Audit Command Language (ACL Analytics)**
- **IDEA Data Analysis Software**
- **Tally Audit Features**
- **Busy Accounting Audit Tools**
- **Zoho Books Audit Trail System**
- **QuickBooks Audit Logs**

These demonstrations help students understand **practical digital audit procedures.**

3. Data Analytics Based Learning

Students will analyze sample datasets to understand:

- anomaly detection
- transaction analysis
- risk identification

using **Excel analytics and audit software tools.**

4. Case Study Based Learning

Real-world corporate audit cases (e.g., **Satyam Scam, IL&FS crisis, PNB fraud**) will be discussed to understand the role of modern audit systems in fraud detection.

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5. Problem Solving and Simulation

Students will work on **simulated audit scenarios**, such as:

- risk assessment in ERP systems
- audit of digital payments
- fraud detection in transaction data.

6. Outcome-Based Learning

Students will develop competencies in:

- technology-driven auditing
- forensic investigation methods
- risk assessment and compliance monitoring
- digital financial verification.

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Digital Transformation in Auditing • Evolution of auditing in the digital era • Audit in computerized accounting environment • Audit trail and digital documentation • ERP based auditing systems • Cloud accounting and auditing challenges • Tools Covered Tally Audit Trail Busy Accounting Audit Reports Zoho Books Audit Logs	Readings- • Aruna Jha – Modern Audit Practices • ICAI Digital Audit Modules Activity • Prepare a report explaining audit trail features in Tally or Zoho Books.	10
Unit II: Data Analytics in Auditing • Role of data analytics in modern auditing • Audit data extraction and analysis • Identification of unusual transactions • Continuous auditing and monitoring • Tools Covered ACL Analytics IDEA Data Analysis Software Excel Audit Analytics	Readings- • Kamal Garg – Contemporary Auditing • ICAI articles on Data Analytics in Audit Activity • Analyze sample transaction data to detect unusual patterns.	10
Unit III: Risk-Based Auditing • Concept of risk-based audit • Risk assessment techniques • Internal control evaluation in digital systems • Audit risk model in modern audit environment	Readings • Tandon – Practical Auditing • ICAI Risk Assessment Guidelines Activity	10

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	• Prepare a risk assessment matrix for a manufacturing company.	
Unit IV: Forensic Audit and Fraud Detection • Concept and objectives of forensic auditing • Financial fraud detection techniques • Digital evidence and investigation tools • Corporate fraud case studies Case Studies • Satyam Computer Services Fraud • Punjab National Bank Fraud Case	Readings • Surbhi Bansal – Forensic Audit and Fraud Detection • ICAI Forensic Accounting Materials Activity • Prepare a fraud detection checklist.	10
Unit V: Sustainability and ESG Auditing • Environmental and sustainability auditing • Social and governance audit • Corporate Social Responsibility (CSR) audit • Integrated reporting and assurance	Readings • ICAI Sustainability Reporting Guidelines • Journal articles on ESG auditing Activity • Analyze sustainability disclosures of an Indian company.	10
Unit VI: Emerging Technologies in Auditing • Artificial Intelligence in auditing • Blockchain and audit verification • Robotic Process Automation (RPA) in audit • Fintech and digital payments audit • Indian Digital Audit Platforms TallyPrime Audit Tools ClearTax Compliance Tools Zoho Finance Audit System	Readings • ICAI Technology in Audit Publications Activity • Presentation on AI-based auditing tools.	10

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327A: Computer Applications in Business Research – II (Practical)

Credits-2

Hours-60

Course Learning Objectives:

1. To provide advanced hands-on training in statistical and financial data analysis using MS Excel.
2. To develop competency in hypothesis testing, regression modelling, and inferential statistical techniques.
3. To enable students to apply forecasting, financial modelling, and decision-making tools in research.
4. To enhance analytical thinking, problem-solving ability, and interpretation of quantitative research outputs.
5. To prepare students for independent research projects and industry-oriented data analysis tasks.
- 6.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Apply advanced statistical techniques including hypothesis testing, ANOVA, correlation, and regression analysis using MS Excel for research data interpretation.	Apply (3)
2	Develop financial models, forecasting techniques, and decision-making tools such as NPV, IRR, break-even analysis, and what-if analysis using Excel.	Analyze (4)
3	Design comprehensive Excel-based research projects incorporating data analysis, visualization, dashboards, and structured research reporting.	Create (6)

Reference Books & Suggested Readings

1. Wayne L. Winston
Microsoft Excel Data Analysis and Business Modeling – Microsoft Press.
2. Bowerman, O'Connell & Murphree
Business Statistics in Practice Using Excel – McGraw Hill.
3. Black, K.
Business Statistics: For Contemporary Decision Making – Wiley.
4. Gujarati, D.N.
Basic Econometrics – McGraw Hill (for regression concepts).
5. Fabozzi, F.
Financial Modeling in Excel – Wiley Finance.
6. Kothari, C.R. & Garg, G.
Research Methodology: Methods and Techniques – New Age International.
7. Microsoft Excel Data Analysis Toolpak – Official Documentation.

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Alignment with NEP-2020 (SEC Vertical)

- Strengthens **Undergraduate Research Culture** (NEP Research Orientation Goal).
- Develops **Analytical Thinking & Quantitative Skills**.
- Promotes **Problem-Solving & Critical Thinking Competencies**.
- Integrates **Technology with Commerce Education**.
- Encourages:
 - Project-based learning
 - Outcome-based education
 - Industry-relevant skill development
 - Financial and data analytics proficiency

The course directly contributes to:

- NEP's objective of making students **research-ready**
- Building **entrepreneurial and analytical capabilities**
- Preparing students for higher studies (MBA, M.Com, Research) and competitive exams.

Teaching Pedagogy

The course shall be conducted **strictly as Laboratory-Based Practical Sessions**.

- **Nature of Teaching:**
 - Only **Hands-on Practical Sessions** will be conducted in the Computer Laboratory.
 - Teaching will follow a **Demonstration-Based Learning Approach**.
 - No separate theory lectures shall be conducted.

Instructional Methodology:

6. **Faculty Demonstration**
 - Step-by-step demonstration of Excel tools and functions.
 - Live explanation of statistical tools using projector screen.
7. **Guided Practice**
 - Students replicate demonstrated exercises individually.
 - Faculty provides real-time troubleshooting support.
8. **Case-Based Practical Exercises**
 - Each practical is based on artificial or simulated research datasets.
 - Students perform analysis, interpretation, and reporting.
9. **Project-Based Learning**
 - Students prepare a mini research project using Excel.
 - Emphasis on application, interpretation, and presentation.
10. **Continuous Lab Engagement**
 - Each session involves execution of tasks.

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- No lecture-based theoretical evaluation.

- **Pedagogical Features (Aligned with NEP-2020)**

- Experiential Learning
- Skill-Based Training
- Research Orientation
- Technology Integration
- Outcome-Based Education
- Industry-Relevant Data Analytics Skills

This ensures that students develop **practical competency, analytical ability, and digital proficiency**, as envisioned under NEP-2020.

Assessment Pattern

Total Marks: 50

Internal Practical Assessment – 20 Marks

Component	Marks
Continuous Lab Performance	10
Practical Record / Assignments	5
Viva-voce	5
Total Internal	20 Marks

Internal evaluation shall be based purely on:

- Regularity in lab sessions
- Execution accuracy
- Practical file submission
- Application of formulas and tools
- Interpretation skills

External Practical Examination – 30 Marks

The external practical examination shall be conducted by an **External Examiner** appointed by the University.

Component	Marks
Practical Problem Execution	20
Viva-Voce	10
Total External	30 Marks

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External evaluation shall assess:

- Ability to independently execute Excel tasks
- Application of statistical/financial tools
- Interpretation of outputs
- Conceptual clarity during Viva

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: Advanced Statistical Analysis & Hypothesis Testing • Review of Descriptive Statistics • Hypothesis Testing (t-Test: Paired & Independent Sample) • One-Way ANOVA • Chi-Square Test • Advanced Regression Analysis (Multiple Variables) • Interpretation of Statistical Output • Use of Data Analysis Toolpak T.TEST() CHISQ.TEST() F.TEST() CORREL() LINEST() Data Analysis Toolpak options: • t-Test: Two Sample • ANOVA: Single Factor • Regression	Readings- • Black, Ken. Business Statistics for Contemporary Decision Making – Wiley. (Chapters: Hypothesis Testing, ANOVA, Chi-Square) • Bowerman, O’Connell & Murphree Business Statistics in Practice Using Excel – McGraw Hill. • Gujarati, D.N. Basic Econometrics – McGraw Hill. (Chapters: Regression Analysis) • Levine, D.M. et al. Statistics for Managers Using Microsoft Excel – Pearson. (t-Test, Regression using Toolpak)	20
Unit II: Financial Modelling & Forecasting Techniques • Time Series Analysis • Moving Average Method • Trend Analysis • Forecasting using Excel • Capital Budgeting Techniques (NPV & IRR) • Break-Even Analysis (CVP Analysis)	Readings- • Fabozzi, F. Financial Modeling in Excel – Wiley Finance. • Winston, Wayne L. Microsoft Excel Data Analysis and Business Modeling – Microsoft Press. (Forecasting & What-If	20

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• Loan Amortization Schedule • What-If Analysis (Goal Seek & Scenario Manager) Financial Functions to Practice: FORECAST.LINEAR() NPV() IRR() PMT() IPMT() PPMT()	Analysis) • Brigham, E.F. & Ehrhardt, M.C. Financial Management: Theory & Practice – Cengage Learning. (Capital Budgeting & NPV/IRR Concepts) • Hull, John. Options, Futures and Other Derivatives – Pearson. (Basic financial forecasting principles)	
Unit III: Advanced Data Visualization & Research Reporting • Advanced Chart Customization • Histogram & Combo Charts • Pivot Tables & Pivot Charts • Slicers & Timeline Filters • Dynamic Dashboards • Report Formatting & Printing Setup • Exporting Reports to PDF • Structured Research Report Preparation	Readings- • Evergreen, Stephanie D.H. <i>Effective Data Visualization</i> – SAGE Publications. • Few, Stephen. <i>Show Me the Numbers</i> – Analytics Press. • Winston, Wayne L. <i>Microsoft Excel Data Analysis and Business Modeling</i> – Microsoft Press. (Advanced Pivot & Dashboard Tools) • Kothari, C.R. & Garg, G. <i>Research Methodology: Methods and Techniques</i> – New Age International. (Research Report Writing)	20

Online Learning Resources (Video Tutorials & Digital Learning Platforms)

To support **self-directed learning, practical skill development, and deeper understanding of statistical and financial analysis in MS Excel**, students are encouraged to use the following **online tutorials, documentation resources, and video lectures**.

These resources include **both English and Hindi instructional videos**, making them accessible to a wider range of learners.

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Unit I: Advanced Statistical Analysis & Hypothesis Testing

Online Tutorials

Microsoft Excel Data Analysis Toolpak Guide

<https://support.microsoft.com/en-us/office/load-the-analysis-toolpak-in-excel>

Khan Academy – Statistics and Probability

<https://www.khanacademy.org/math/statistics-probability>

Real Statistics Resource Pack for Excel

<https://real-statistics.com/free-download/real-statistics-resource-pack/>

YouTube Videos (English)

Hypothesis Testing in Excel – t-Test & ANOVA

<https://youtu.be/AEbrpYwV1r0?si=Ay5zFgpStu7F-I61>

Regression Analysis using Excel Data Analysis Toolpak

https://youtu.be/d7PcWHvvtsw?si=XjH_4eA8uoyNUjcH

Chi-Square Test in Excel Tutorial

<https://www.youtube.com/watch?v=9jW7QqY8xkM>

YouTube Videos (Hindi)

Hypothesis Testing in Excel Hindi Tutorial

<https://www.youtube.com/watch?v=fkN7oC3Ff2I>

ANOVA Test in Excel (Hindi)

https://youtu.be/2vwSKKwOz_8?si=l_DXwU9rTwj4iqk

Regression Analysis in Excel Hindi

<https://youtu.be/HyYvH3jSrVQ?si=dBo3jC-P-IJM9nJA>

Unit II: Financial Modelling & Forecasting Techniques

Online Tutorials

Microsoft Excel Financial Functions Guide

<https://support.microsoft.com/en-us/office/financial-functions-reference-5658d81e-6035-4f24-89c1-fbf124c2b1d8>

Investopedia – Capital Budgeting Concepts

<https://www.investopedia.com/terms/c/capitalbudgeting.asp>

Excel Forecasting Functions Tutorial

<https://www.excel-easy.com/examples/forecast.html>

YouTube Videos (English)

NPV and IRR Calculation in Excel

<https://youtu.be/YDpf00QHY0I?si=jurx60dxS8BLtaP3>

Break-Even Analysis in Excel

<https://youtu.be/1BDLh1jbB7U?si=0JgQqTd9T8Qp0q0s>

Loan Amortization Schedule in Excel

<https://youtu.be/KWBkKf97PDg?si=o7ymAbp3N3M-wVfA>

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YouTube Videos (Hindi)

NPV and IRR in Excel Hindi Tutorial

https://youtu.be/CZjd_tFgjpM?si=ryVSWDeKdcKL1Pof

Break-Even Analysis in Excel Hindi

https://youtu.be/QLL22Ax-nx0?si=U6ZujLD_eQaRzMDd

Loan EMI Calculation in Excel Hindi

<https://youtu.be/-FJQxzSDOoM?si=1a4HY3Ax7o3YEr-b>

Unit III: Advanced Data Visualization & Research Reporting

Online Tutorials

Microsoft Excel Charts and Pivot Tables Guide

<https://support.microsoft.com/en-us/excel/create-a-chart>

Excel Pivot Tables Tutorial – Excel Easy

<https://www.excel-easy.com/data-analysis/pivot-tables.html>

YouTube Videos (English)

Advanced Pivot Tables in Excel

https://youtu.be/yHzT_BUggQk?si=_7ijDZufog-xZeta

Excel Dashboard Creation Tutorial

https://www.youtube.com/watch?v=K74_FNnIIF8

Data Visualization in Excel

<https://www.youtube.com/watch?v=5W1xYb4vXqM>

YouTube Videos (Hindi)

Pivot Table in Excel Hindi Tutorial

<https://youtu.be/lCoPTPsTJ4s?si=HUKfjEeegSmmv07B>

Excel Dashboard Tutorial Hindi

<https://youtu.be/gTK5rNhWJyA?si=Yz0cS1vNE1TwWmjB>

Charts and Graphs in Excel Hindi

<https://youtu.be/4KWr2bJSRhw?si=hGdY8UzV7kZu02E2>

Recommended Online Learning Platforms

Students may also explore the following **online learning platforms for advanced knowledge in Excel analytics, statistics, and financial modelling.**

Coursera – Business Analytics and Data Analysis Courses

<https://www.coursera.org>

edX – Data Analytics and Financial Modelling Courses

<https://www.edx.org>

LinkedIn Learning – Excel Data Analysis Courses

<https://www.linkedin.com/learning>

Microsoft Learn – Excel Data Analysis Training

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<https://learn.microsoft.com>

 This Online Resources section aligns with the digital learning emphasis of NEP-2020 and complements the practical learning approach described in the syllabus document .

UNIT I: Advanced Data Analysis & Hypothesis Testing

(20 Hours | 4 Practical)

Practical 1: Independent Sample t-Test

Case:

A researcher compares average sales of Branch A and Branch B.

Dummy Data:

Branch A	Branch B
50000	48000
52000	51000
49000	47000
53000	49500

Topics Covered:

- Hypothesis Testing
- t-Test (Two Sample)
- Data Analysis Toolpak

Method:

Data → Data Analysis → t-Test: Two-Sample Assuming Equal Variances

Output:

Interpret p-value (<0.05 significant difference).

Practical 2: One-Way ANOVA

Case:

Compare productivity of 3 departments.

Dummy Data:

Dept A	Dept B	Dept C
80	85	78
75	88	82
82	90	80

Topics:

- ANOVA
- F-Test

Output:

F-value & Significance.

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Practical 3: Chi-Square Test

Case:

Relationship between Gender and Product Preference.

Dummy Data:

	Product A	Product B
Male	30	20
Female	25	35

Topics:

- Chi-Square Test
- Observed vs Expected Frequency

Formula:

=CHISQ.TEST(actual_range,expected_range)

Practical 4: Advanced Regression Model

Case:

Impact of Advertisement & Price on Sales.

Dummy Data:

Ad Expense	Price	Sales
10000	50	90000
15000	48	110000
12000	52	95000

Topics:

- Multiple Regression
- R^2
- Coefficient Interpretation

◆ UNIT II: Financial Modeling & Forecasting

(20 Hours | 4 Practicals)

Practical 5: Time Series Forecasting

Case:

Past 12 months sales forecasting.

Data:

Month	Sales
Jan	50000
Feb	52000
Mar	55000

Topics:

- Moving Average

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- Forecast Sheet

Formula:

=FORECAST.LINEAR()

Practical 6: Break-Even & CVP Analysis

Case:

Fixed Cost ₹200000

SP ₹100

VC ₹60

Formula:

=200000/(100-60)

Topics:

- BEP
- Contribution Analysis
- Graphical Representation

Practical 7: Investment Appraisal (NPV & IRR)

Case:

Initial Investment ₹500000

Annual Cash Flow ₹150000 for 5 years

Formulas:

=NPV(10%,B2:B6)

=IRR(B1:B6)

Topics:

- Capital Budgeting
- Financial Functions

Practical 8: Loan Amortization Schedule

Case:

Loan ₹8,00,000 @ 9% for 5 years.

Formulas:

=PMT()

=IPMT()

=PPMT()

Topics:

- EMI Schedule
- Financial Planning

◆ **UNIT III: Advanced Research Dashboard & Reporting**

(20 Hours | 4 Practicals)

Practical 9: Dynamic Pivot Dashboard

Case:

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Regional & Product Sales Analysis.

Data:

Region	Product	Sales
North	A	50000
South	B	60000

Topics:

- Pivot Tables
- Pivot Charts
- Slicers

Practical 10: Data Validation & Scenario Analysis

Case:

Profit simulation at different sales volumes.

Topics:

- Data Validation
- What-if Analysis
- Scenario Manager

Practical 11: Sensitivity Analysis (Goal Seek)

Case:

Required sales volume to achieve ₹300000 profit.

Topics:

- Goal Seek
- What-if Analysis

Practical 12: Final Mini Research Project

Case:

Complete research project on:

"Impact of Income, Advertisement and Pricing on Sales Performance"

Submission Must Include:

- Clean Data Sheet (Minimum 50 rows artificial data)
- Descriptive Statistics
- Hypothesis Testing
- Regression Analysis
- Charts & Dashboard
- 2–3 Page Research Interpretation

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327B: E-Filing of GST Return (Practical)

Credits-2

Hours-60

Course Learning Objectives:

1. To develop practical skills in GST registration, invoice preparation, and GST return filing through the GST portal.
2. To enable students to understand the process of computing GST liability and Input Tax Credit (ITC) using practical datasets.
3. To train students in the preparation and electronic filing of GST returns such as GSTR-1 and GSTR-3B.
4. To familiarize students with digital tax compliance tools used in professional accounting practice.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	Course Learning Outcome	Cognitive Level
1	Prepare GST invoices and maintain GST transaction records	Apply (3)
2	Compute GST liability and Input Tax Credit using business transaction data	Apply (3)
3	Perform electronic filing of GST returns using GST portal and compliance tools	Analyze (4)

Reference Books & Suggested Readings

1. **Dr. Girish Ahuja & Dr. Ravi Gupta**
GST and Customs Law – Bharat Law House.
2. **CA Vinod K. Singhania & CA Monica Singhania**
Students' Guide to GST and Customs Law – Taxmann.
3. **Dr. H. C. Mehrotra & Dr. V. P. Agarwal**
Goods and Services Tax (GST) – Sahitya Bhawan.
4. **V. S. Datey**
GST Ready Reckoner – Taxmann Publications.
5. **CA Bimal Jain**
GST Law Manual – Taxmann Publications.
6. **CA Kamal Garg**
GST Law and Practice – Bharat Law House.

Relevant Digital Resources

7. GST Portal
<https://www.gst.gov.in>
8. ClearTax GST Filing Guide
<https://cleartax.in/s/gst-return-filing>
9. GST Returns Overview
<https://www.gst.gov.in/help/returns>

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Alignment with NEP-2020 (SEC / Skill Enhancement Course Vertical)

This course is aligned with the Skill Enhancement Course (SEC) Vertical of NEP-2020, emphasizing practical skill development and professional competence.

The course contributes to NEP objectives by:

- Developing hands-on skills in digital taxation compliance.
- Enhancing employment readiness in accounting, taxation, and consultancy professions.
- Promoting technology-enabled learning using GST portals and compliance software.
- Integrating theoretical knowledge of GST with real-world business tax filing practices.

Thus, the course builds practical GST compliance skills required in accounting firms, tax consultancy services, and corporate finance departments.

Teaching Pedagogy

The course shall be conducted **strictly as laboratory-based practical sessions** in the computer laboratory.

Nature of Teaching

- Only **hands-on practical training** will be conducted.
- No separate theory lectures will be delivered.
- Teaching will follow a **demonstration-based and guided practice model**.

Instructional Methodology

Faculty Demonstration

Step-by-step demonstration of GST portal functions including registration, invoice generation, and return filing.

Guided Practical Training

Students will replicate GST filing procedures individually using simulated business data.

Case-Based Practical Exercises

Practical exercises will be based on **dummy GST transaction datasets** representing business operations.

Project-Based Learning

Students will complete a **mini GST compliance project** including GST computation and return filing simulation.

Continuous Lab Engagement

Each session will involve **execution of GST compliance tasks using computer systems**.

Pedagogical Features (Aligned with NEP-2020)

- Experiential Learning
- Skill-Based Training
- Technology Integration
- Outcome-Based Education

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- Professional Tax Compliance Skills

Assessment Pattern

Total Marks – 50

Internal Practical Assessment – 20 Marks

Component	Marks
Continuous Lab Performance	10
Practical Record / Assignments	5
Viva-Voce	5
Total Internal	20 Marks

External Practical Examination – 30 Marks

Component	Marks
Practical Execution (GST Filing Task)	20
Viva-Voce	10
Total External	30 Marks

Session Plan:

Topics	Readings/ Activity	No. of Session
Unit I: GST Registration and Invoice Preparation Topics Covered • GST registration process on GST portal • GSTIN structure and verification • Preparation of GST tax invoice • Debit and credit notes • Maintenance of purchase and sales registers	Readings- • Ahuja & Gupta – GST and Customs Law • ClearTax GST Registration Guide • https://cleartax.in/s/gst-registration Activities- • Create GST registration data for a simulated business. • Prepare sample GST invoices and debit notes. • Maintain sales and purchase registers.	20
Unit II: GST Computation and Input Tax Credit Topics Covered • Classification of business transactions under GST • Computation of CGST, SGST, IGST • Input Tax Credit calculation • Reverse charge transactions (basic cases)	Readings- • Singhanian – Students' Guide to GST • ClearTax ITC Guide • https://cleartax.in/s/input-tax-credit-itc-gst Activity-	20

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• GST liability determination	• Compute GST liability from transaction datasets. • Identify eligible and blocked ITC. • Prepare GST summary statements.	
Unit III: GST Return Filing and Compliance Topics Covered • Overview of GST returns • Preparation of GSTR-1 • Preparation of GSTR-3B • Return filing procedure on GST portal • GST compliance documentation	Readings • Datey – GST Ready Reckoner • GST Portal Returns Guide https://www.gst.gov.in/help/returns Activity • Simulated filing of GSTR-1 and GSTR-3B. • Prepare GST return working sheets. • Mini GST compliance project.	20

• **Practical Exercises for Laboratory Sessions**

Dummy Proprietor Business Details (For All Practicals)

Business Name: Shree Ganesh Traders

Proprietor: Mr. Rahul Ashok Patil

Business Address:

Shop No. 12, Market Yard Complex

College Road

Nashik – 422005

Maharashtra

Contact Details:

Mobile: 9823456789

Email: rahulpatil.gst@gmail.com

Aadhar Number (Dummy): 4567 8923 1145

PAN: BTPPP2345L

Bank Details:

Bank: State Bank of India

Branch: Nashik Main Branch

Account Number: 32567894562

IFSC: SBIN0000456

GSTIN (Dummy): 27BTPPP2345L1Z3

Business Type: Proprietorship

Nature of Business: Trading of Electrical Goods & Maintenance Services

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Sample GST Suppliers

Supplier	GSTIN	State
Bright Electricals Pvt Ltd	27AAACB3456F1Z9	Maharashtra
Modern Lighting Co	24AABCM7890K1Z2	Gujarat
PowerTech Industries	29AACCP5678L1Z6	Karnataka
Sunrise Appliances	07AAACS3456M1Z5	Delhi
Star Electronics	27AACCS7890Q1Z4	Maharashtra

Sample GST Buyers

Buyer	GSTIN	State
Omkar Enterprises	27AACCO4567P1Z8	Maharashtra
Shakti Electricals	24AACCS9987E1Z6	Gujarat
Vinayak Traders	29AACCV1122L1Z1	Karnataka
Sai Sales Corporation	27AACCS6677B1Z4	Maharashtra
Krishna Electricals	07AACCK7788R1Z3	Delhi

UNIT I – GST Registration & Invoice Preparation (4 Practicals – 20 Hours)

Practical 1: GST Registration Form Preparation

Prepare GST registration details for the proprietor business.

Business Activity Data

Activity	Annual Turnover
Electrical Goods Sales	₹18,50,000
Installation Services	₹4,50,000

Goods Supplied

Product	HSN	Rate
LED Bulb	8539	12%
Switch Board	8536	18%
Electric Cable	8544	18%
Fan	8414	18%
Tube Light	9405	12%

Practical 2: GST Invoice Preparation

Prepare a tax invoice for the following transactions.



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Invoice	Buyer	Product	Value	GST
INV001	Omkar Enterprises	LED Bulb	25,000	12%
INV002	Sai Sales Corporation	Electric Cable	30,000	18%
INV003	Krishna Electricals	Fan	15,000	18%
INV004	Vinayak Traders	Tube Light	12,000	12%
INV005	Shakti Electricals	Switch Board	20,000	18%

Task:

Prepare GST invoice including CGST & SGST.

Practical 3: Purchase Register Preparation

Prepare purchase register from supplier transactions.

Supplier	Product	Amount	GST
Bright Electricals	LED Bulb	40,000	12%
Modern Lighting	Tube Light	35,000	12%
PowerTech Industries	Electric Cable	50,000	18%
Sunrise Appliances	Fan	60,000	18%
Star Electronics	Switch Board	25,000	18%

Practical 4: Sales Register Preparation

Prepare sales register.

Buyer	Product	Amount	GST
Omkar Enterprises	LED Bulb	45,000	12%
Sai Sales	Cable	50,000	18%
Krishna Electricals	Fan	35,000	18%
Vinayak Traders	Tube Light	25,000	12%
Shakti Electricals	Switch	30,000	18%

UNIT II – GST Computation & Input Tax Credit

(4 Practicals – 20 Hours)

Practical 5: GST Liability Calculation

Calculate GST liability.

Sales	Value	GST
LED Bulbs	50,000	12%
Fans	40,000	18%
Cables	60,000	18%



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Sales	Value	GST
Switch Boards	35,000	18%
Tube Lights	30,000	12%

Practical 6: Input Tax Credit Calculation
Compute ITC from purchase data.

Supplier	Purchase	GST
Bright Electricals	40,000	12%
Modern Lighting	35,000	12%
PowerTech	50,000	18%
Sunrise Appliances	60,000	18%
Star Electronics	25,000	18%

Task:
Compute eligible ITC.

Practical 7: Reverse Charge Transaction

Service	Supplier	Value	GST
Freight Transport	ABC Transport	8,000	5%
Legal Consultancy	Advocate Rajesh	10,000	18%
Security Service	Safe Guard Ltd	12,000	18%
Freight Transport	Fast Movers	6,000	5%
Consultancy	CA Services	15,000	18%

Task:
Identify reverse charge liability.

Practical 8: GST Payable Calculation

Particular	Amount
Output GST	48,600
Input Tax Credit	30,200

Task:
Calculate final GST payable.

UNIT III – GST Return Filing
(4 Practicals – 20 Hours)

Practical 9: Preparation of GSTR-1
Prepare outward supply details.

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Invoice	Buyer	Amount	GST
INV01	Omkar Enterprises	45,000	12%
INV02	Vinayak Traders	30,000	18%
INV03	Sai Sales	35,000	18%
INV04	Krishna Electricals	20,000	12%
INV05	Shakti Electricals	25,000	18%

Practical 10: Preparation of GSTR-3B

Particular	Amount
Outward taxable supplies	1,55,000
Input tax credit	30,200
Reverse charge	2,000

Task:

Prepare GSTR-3B summary.

Practical 11: GST Portal Simulation

Students must study and watch the videos on and then expected to write the steps related to-

1. GST login process
2. Upload invoice data
3. Generate return summary
4. Validate ITC
5. Submit return

Practical 12: Mini GST Compliance Project

Instructions for Students

Students must complete this practical using the dummy transaction dataset provided and simulate GST compliance using the official GST portal tools and free invoice generation utilities.

The objective of this practical is to develop hands-on experience in GST data preparation, invoice generation, and return filing simulation.

Step 1: Prepare Transaction Data

Students should first prepare the following records from the provided dataset:

1. Sales Register (Outward Supply)
2. Purchase Register (Inward Supply)
3. Input Tax Credit (ITC) Calculation Sheet
4. GST Liability Calculation

These records can be prepared in MS Excel or Google Sheets.

Step 2: Generate GST Tax Invoices

Students must generate GST compliant tax invoices for the outward transactions using a free invoice

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generator.

Recommended Free GST Invoice Generators

ClearTax GST Invoice Generator

<https://cleartax.in/s/gst-invoice-format>

Vyapar Free GST Invoice Generator

<https://vyaparapp.in/free-online-gst-invoice-generator>

Zoho Invoice Generator

<https://www.zoho.com/invoice/free-invoice-generator.html>

Students should generate at least 5 GST invoices using the above tools and include the following mandatory details:

- Supplier GSTIN
- Buyer GSTIN
- Invoice number and date
- HSN code
- Taxable value
- CGST / SGST / IGST
- Total invoice value

Step 3: Use GSTN Offline Return Utilities

Students should download and use GSTN Offline Utilities to prepare GST return data.

Official GST Offline Tools

GSTR-1 Offline Utility

<https://www.gst.gov.in/download/returns>

GST Offline Tools Portal

<https://www.gst.gov.in/tools/offline>

These tools allow users to:

- Upload invoice data
- Prepare return files offline
- Generate JSON files for upload to the GST portal

Step 4: Prepare GSTR-1 (Outward Supply Return)

Using the GSTR-1 Offline Utility, students must enter the following information:

- Business GSTIN
- Invoice details
- Buyer GSTIN
- Taxable value
- GST rate
- GST amount

After entering all invoice details, generate the JSON file.

Step 5: Prepare GSTR-3B Summary

Students must prepare a GSTR-3B summary worksheet including:

- Total outward taxable supplies

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- Total input tax credit
- GST payable
- Reverse charge (if applicable)

This summary may be prepared using Excel or GST portal format.

Business Details (Use for All Calculations)

Business Name: Shree Ganesh Traders

GSTIN: 27BT PPP2345L1Z3

Proprietor: Rahul Ashok Patil

Business Address:

Shop No.12, Market Yard Complex

College Road, Nashik – 422005

Maharashtra

Mobile: 9823456789

Email: rahulpatil.gst@gmail.com

A. Purchase Transactions (Input Tax Credit)

Date	Supplier	GSTIN	Product	HSN	Value (₹)	GST Rate	GST Amount
01-07-2026	Bright Electricals Pvt Ltd	27AAACB3456F1Z9	LED Bulbs	8539	40,000	12%	4,800
03-07-2026	Modern Lighting Co	24AABCM7890K1Z2	Tube Lights	9405	35,000	12%	4,200
05-07-2026	PowerTech Industries	29AACCP5678L1Z6	Electric Cables	8544	50,000	18%	9,000
07-07-2026	Sunrise Appliances	07AAACS3456M1Z5	Ceiling Fans	8414	60,000	18%	10,800
10-07-2026	Star Electronics	27AACCS7890Q1Z4	Switch Boards	8536	25,000	18%	4,500
12-07-2026	Bright Electricals Pvt Ltd	27AAACB3456F1Z9	LED Panels	8539	30,000	12%	3,600
15-07-2026	Modern Lighting Co	24AABCM7890K1Z2	Decorative Lights	9405	22,000	12%	2,640
18-07-2026	PowerTech Industries	29AACCP5678L1Z6	Electric Wire	8544	28,000	18%	5,040
22-07-2026	Sunrise Appliances	07AAACS3456M1Z5	Exhaust Fans	8414	20,000	18%	3,600
25-07-2026	Star Electronics	27AACCS7890Q1Z4	Electrical Switches	8536	18,000	18%	3,240

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Total Purchase Value = ₹3,28,000

Total Input Tax Credit = ₹51,420

B. Sales Transactions (Outward Supply)

Invoice No	Date	Buyer	GSTIN	Product	Value (₹)	GST Rate	GST Amount
INV001	02-07-2026	Omkar Enterprises	27AACCO4567P1Z8	LED Bulbs	45,000	12%	5,400
INV002	04-07-2026	Sai Sales Corporation	27AACCS6677B1Z4	Electric Cables	50,000	18%	9,000
INV003	06-07-2026	Krishna Electricals	07AACCK7788R1Z3	Ceiling Fans	35,000	18%	6,300
INV004	09-07-2026	Vinayak Traders	29AACCV1122L1Z1	Tube Lights	25,000	12%	3,000
INV005	11-07-2026	Shakti Electricals	24AACCS9987E1Z6	Switch Boards	30,000	18%	5,400
INV006	14-07-2026	Omkar Enterprises	27AACCO4567P1Z8	LED Panels	20,000	12%	2,400
INV007	17-07-2026	Sai Sales Corporation	27AACCS6677B1Z4	Electric Wire	32,000	18%	5,760
INV008	20-07-2026	Krishna Electricals	07AACCK7788R1Z3	Exhaust Fans	28,000	18%	5,040
INV009	24-07-2026	Vinayak Traders	29AACCV1122L1Z1	Decorative Lights	22,000	12%	2,640
INV010	28-07-2026	Shakti Electricals	24AACCS9987E1Z6	Electrical Switches	24,000	18%	4,320

Total Sales Value = ₹3,11,000

Total Output GST = ₹49,260

C. GST Liability Calculation

Particular	Amount
Total Output GST	₹49,260
Less: Input Tax Credit	₹51,420

GST Payable = Nil

Excess ITC = ₹2,160

D. Tasks for Students

Students must perform the following:

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1. Prepare Purchase Register
2. Prepare Sales Register
3. Calculate Input Tax Credit
4. Calculate GST Liability
5. Prepare GSTR-1 Outward Supply Statement
6. Prepare GSTR-3B Summary Return

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328: Field Project-II

Credit – 04

Duration – 60 Hours

Course Learning Objectives:

- Acquainting the students from diverse streams commonly about the Local Industry, Banking Sector and Insurance Sectors.
- Study the Business and Commerce in at present in the local market area, including the growth of business and entrepreneurship.
- Provide an exposure to students to real life work situations relevant to Local Industry and Business arena
- Investigate the problem and survey the local business and trade practice services, including business services, Insurance Sectors, Money, Capital Market.
- Analyze the challenges and opportunities faced by Businessmen and Professionals in the present age.

Course Learning Outcomes:

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of local business practices and problems	1
2	Simulating the learning process of business and survey on local business and commerce.	2
3	Assessing the framework trade, business and services	4
4	Examine the problems and practical approach towards the business and society.	5

FOR DETAIL REFERE THE GUIDELINE ON FIELD PROJECT