SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	UB08HMACOM01	Title of the Course	Advanced Cost and Management Accounting-II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1	To understand the principles, advantages, and limitations of integrated accounts, and to construct corresponding coding systems and accounting entries.
	2	To analyze the frameworks, valuation models, and recording practices of both Human Resource Accounting (HRA) and Environmental Accounting within the Indian context.
	3	To address the limitations of conventional financial statements by applying methods like Current Purchasing Power (CPP) and Current Cost Accounting (CCA) to measure price level changes.
	4	To evaluate and apply modern strategic tools, including the Balanced Scorecard, Benchmarking, Transfer Pricing, Responsibility Accounting, and Process Re-engineering.

Unit	Course Content	Weightage (%)
I	**Integrated Accounts (examples and theory)** • Introduction • Advantages and Limitations of integrated accounts • Books of Accounts • Coding • Accounting entries	25%
II	**Human Resource Accounting and Environmental Accounting** • Human Resource Accounting (HRA): Concept, Objectives, Importance • Disclosure and Recording of Human resource Accounting in financial statement, Human Resource Accounting in India • Valuation of HRA - Examples • Environmental Accounting: Meaning, Definition, Approaches, Merits & Demerits • Problems of Environmental Accounting, Environmental Accounting Practices in India	25%
III	**Accounting for price level changes** • Introduction of Accounting for Price Level Changes, Advantages and Disadvantages • Inflation Accounting • Limitations of Conventional Financial Statements • Methods of Accounting for changing prices: Current / General Purchasing Power Method (CPP / GPP), Current Cost Accounting Method (CCA), Hybrid Method (A mixture of CPP and CCA) with Examples	25%
IV	**Contemporary Concepts and Their Applications in Cost and Management Accounting** • Balance Score Card • Bench Marking	25%

	• Transfer Pricing • Responsibility Accounting • Process Re-Engraining	

Teaching-Learning Methodology	Classroom Lecture Reflective Practice Case-Based Learning Problem-Based Learning Self-Directed Learning Research (Data Analysis Exercises)

Course Outcomes	
1.	Critique budgetary control systems by designing functional and zero-base budgets to optimize organizational resource allocation. (Evaluate)
2.	Appraise specialized accounting frameworks, including Human Resource Accounting (HRA) and Environmental Accounting, to measure non-traditional organizational value. (Evaluate)
3.	Synthesize financial statements adjusted for price-level changes using CPP and CCA methods to reflect true economic reality during inflationary periods. (Create)
4.	Evaluate contemporary management tools such as the Balanced Scorecard, Benchmarking, and Responsibility Accounting to enhance strategic decision-making.
5.	Formulate data-driven solutions for complex managerial problems using transfer pricing and process re-engineering techniques in a global business context. (Create)

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Cost Accounting: A Managerial Emphasis	Horngren, Datar & Rajan	16 (2017)	Pearson Education
2	A Textbook of Cost and Management Accounting	M N Arora	12 (2024)	Vikas Publishing House
3	Management Accounting	Dr. K. L. Gupta	(2022)	Sahitya Bhawan Publication:Agra

Bachelor of Commerce (B.Com.) Semester - VIII

4	Advanced Management Accounting	Robert Kaplan & Anthony Atkinson	3 Revised (1998)	Prentice Hall
5	Cost and Management Accounting – Theory & Problems	M. N. Arora	Latest Revised Edition (e.g., 2023)	Himalaya Publishing House
6	Advanced Cost Accounting	S. P. Jain & K. L. Narang	Latest Edition (e.g., 2022)	Kalyani Publishers
7	Cost Accounting: Principles and Practice	S. N. Maheshwari & S. N. Mittal	Latest Edition (e.g., 2023)	Shree Mahavir Book Depot (Publishers)
8	Management Accounting	I. M. Pandey	6th Edition / Latest Reprint	Vikas Publishing House
9	Strategic Cost Management	V. K. Saxena & C. D. Vashist	Latest Edition (e.g., 2021/2022)	Sultan Chand & Sons
10	Environmental Accounting in India	N. Das Gupta	2nd Revised (2005)	S. Chand & Company

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	e-PG Pathshala (INFLIBNET) – Modules on Budgeting, Budgetary Control, Zero Base Budgeting, and Functional Budgets	https://epgp.inflibnet.ac.in
2	SWAYAM – Courses covering Budgetary Control, Cost Management, and Decision-Making Techniques	https://swayam.gov.in
3	NPTEL – Video lectures on budgeting systems, financial planning, and management control systems	https://nptel.ac.in
4	Institute of Cost Accountants of India (ICMAI) – Study materials on Budgeting, Transfer Pricing, Responsibility Accounting, and Cost Control techniques	https://icmai.in
5	Investopedia – Conceptual explanations on Budgeting, Transfer Pricing, Benchmarking, and Balanced Scorecard	https://www.investopedia.com
6	Coursera – Courses on Balanced Scorecard, Strategic Management, and Process Re-engineering	https://www.coursera.org
7	Harvard Business Review (HBR) – Articles on Balanced Scorecard, Benchmarking, and Business Process Re-engineering	https://hbr.org

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Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08HMACOM02**	**Title of the Course**	**Strategic Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	1	To comprehend the features, importance, and stages of the strategic management process while defining strategic intent through vision and mission statements.
	2	To evaluate micro, macro, and competitive environments using tools like Porter's Five Forces, SWOT analysis, and Value Chain Analysis.
	3	To assess different strategic choices, including growth, integration, diversification, mergers and acquisitions, stability, and retrenchment.
	4	To navigate the relationship between strategy formulation and implementation, execute resource allocation techniques, and establish effective strategic control systems like Six Sigma.

Unit	Course Content	Weightage (%)
I	**Business Policy and Strategic Management** • Meaning, Features and Importance • Strategic management process • Reasons for failure of strategic management • Strategists and their role in strategic management • Strategic intent- Nature, Vision and Mission	25%
II	**Analysis of Internal and External Environment** • External Environment: Micro and Macro environment • Process, competitive environment, Porter's Five forces model • Internal Environment: Process, measuring strength and weaknesses, competencies and competitive advantage • SWOT analysis, Value chain Analysis	25%
III	**Corporate and Business Level Strategy** • Nature of Corporate Strategy • Growth strategy, Integration and Diversification strategy • Mergers and Acquisition- types and benefits • Stability and Retrenchment strategy • Business level strategies	25%
IV	**Strategy Implementation and Control** • Nature of strategy implementation • Interrelationship between formulation and implementation • Issues in strategy implementation • Resource allocation- techniques • Types of organizational control • Process of effective strategic control Six sigma	25%

Bachelor of Commerce (B.Com.) Semester - VIII

Teaching-Learning Methodology	Classroom Lecture Reflective Practice Case-Based Learning Problem-Based Learning Self-Directed Learning Research (Data Analysis Exercises) Collaborative: Joint Presentations.

Course Outcomes	
1.	Appraise the theoretical underpinnings of business policy and strategic management to determine the role of vision and mission in driving organizational success.
2.	Synthesize environmental variables using frameworks like Porter's Five Forces and Value Chain Analysis to identify sustainable competitive advantages in complex markets.
3.	Formulate comprehensive corporate and business-level strategies, including growth, integration, and retrenchment, to address specific organizational challenges.
4.	Critique the interrelationship between strategy formulation and implementation, identifying potential barriers in resource allocation and organizational structure.
5.	Design strategic control systems and quality frameworks, such as Six Sigma, to monitor organizational performance and ensure strategic alignment.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials**

Sr. No.	**Title**	**Author(s)**	**Publisher**
1	Strategic Management	G. Sudarsana Reddy	Himalaya Publishing House
2	Management Policy and Strategic Management	R. M. Srivastava	Himalaya Publishing House
3	Strategic Management and Business Policy	Azhar Kazmi	Tata McGraw Hill
4	Competitive Advantage	Michael E. Porter	Free Press

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- **Online Resources and MOOCs**

Sr. No.	Description of Resource(s)	Weblink
1	Swayam/NPTEL: "Strategic Management" by Prof. Kalyan Chakravarti (IIT Kharagpur).	https://swayam.gov.in/
2	e-PG Pathshala (UGC): Dedicated modules on Business Policy and Strategic Intent.	https://epgp.inflibnet.ac.in/
3	Harvard Business Review (HBR): Access to classic strategy articles like "The Five Competitive Forces".	https://hbr.org/
4	Coursera (Audit Mode): "Strategic Management Specialization" by University of Virginia.	https://www.coursera.org/
5	National Digital Library (NDLI): Advanced research papers on "Corporate Strategy" and "M&A".	https://ndl.iitkgp.ac.in/

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Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08HMACOM03**	**Title of the Course**	**Supply Chain and Logistics Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	1	To examine the nature, evolution, and strategic importance of logistics management, focusing on integrated systems and total cost analysis.
	2	To define supply chain management decision phases, evaluate competitive strategies, and understand performance frameworks like sourcing and pricing.
	3	To evaluate distribution options, assess the impact of e-business, and apply models for facility location and capacity allocation.
	4	To evaluate the impact of globalization on offshoring decisions, manage supply chain risks, and mitigate the bullwhip effect through effective coordination.
	5	To assess the role and future trends of information technology in internal supply chain management and supplier relationship management.

Unit	Course Content	Weightage (%)
I	**Introduction to Logistic Management:** • Nature and Concepts-Evolution of the logistics concept Logistical Mission and Strategic Issues • Logistic in India Growing • Importance of Logistics Management • logical Competitive Advantage • Strategic Logistics planning Process • operational objectives • Components of logistics management • functions of logistics management • integrated logistic system • Total cost Analysis	25%
II	• **Introduction to Supply Chain Management**-Definition • Objectives • Importance Decision phases • Process view • Competitive and supply chain strategies Achieving strategies fit • impellers of supply chain • Financial measures of performance • Framework • Facilities Inventory • Transportation • Information	25%

	• Sourcing • Pricing • Infrastructure • International Logistics	
III	**Designing the Supply Chain Management** • Designing the distribution network- • Role of distribution • Factors influencing distribution • Design options-e–business and its impact Distribution networks in practice • Networking design in the supply chain • Role of network Factors affecting the networking design decisions • Models for Facility Location and capacity Allocation.	25%
IV	**Designing Global supply chain Networks & Information Technology in Supply chain** • Drivers • The impact of Globalization on Supply chain Networks the offshoring Decision Total Cost • Risk Management in Global supply Chains • Evaluating Network Design Decision using decision tree. • Coordination in a supply chain • Lack of supply chain Co-ordination and the bullwhip Effect • Obstacles to Coordination in a supply chain • Role of IT in supply chain • Internal supply chain management • Supplier relationship management • Future of IT in supply chain • Risk Management in IT.	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning Self-Directed Learning Role-Play/Student Presentations ICT-Enabled Learning

Course Outcomes	
1.	Describe the core processes, functions, and evolution of supply chain management and logistics systems.
2.	Design and evaluate distribution networks and frameworks within a supply chain context.
3.	Analyze the impact of internet technologies and digital tools on modern logistics and Customer Relationship Management (CRM).
4.	Examine transportation networks, sourcing strategies, and the role of 3PL (Third- party logistic) /4PL Fourth-party logistic) providers.

5.	Synthesize integrative management and analytical skills to optimize total cost and strategic fit.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Logistics and Supply Chain Management	D K Agrawal	Reprint 2009	Macmillan India Limited
2	Supply Chain Management: Strategy, Planning and Operation	Sunil Chopra and Peter Meindl, Dharam Vir Kalra.	6thEdition,2015	Pearson Education Pvt. Ltd, Noida
3	Logistics and Supply Chain Management	Christopher Martin	(2016)5th Edition	FT Publishing International, India
4	Supply Chain Management	Sahay, B.S	2^{nd} edition,2009	Macmillan Publishers India

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	MIT -Supply Chain Management	https://ocw.mit.edu/courses/supply-chain-management
2	Coursera – Supply Chain Management Specialization (Free Audit Option)	https://www.coursera.org/specializations/supply-chain-management
3	SWAYAM – Supply Chain Management	https://swayam.gov.in/course/126-supply-chain-management
4	NPTEL – Supply Chain Management (IIT Kharagpur)	https://nptel.ac.in/courses/110105093

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Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08HGECOM01**	**Title of the Course**	**Indian Ethos in Business Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	1	To understand action-inaction frameworks, the dictum of Karma Yoga, and how to link traditional work ethics with modern business models.
	2	To compare the Gurukul and modern systems of learning while applying the laws of Karma to self-management and personality development.
	3	To deduce strategic management, consumption, and ethical lessons from global and ancient Indian scripts, including the Arthashastra.
	4	To differentiate between ethics and ethos while integrating corporate human values into global management practices.

Unit	Course Content	Weightage (%)
I	**Foundations of Indian Ethos**: • Action– Inaction, KaramYoga, Karamas Dharma or Duty, Dutyor Task or Enterprise as Yagna • Cosmic Systemis Also Based onTapa or doing Duty • Doing Duty as per Natural Attributes without Ego of 'I' • Action-non-action Theory, Karam, Akarama-Vikarma Classification 'Yogah Karam suKaushalam' Dictum • Knowledge vs. Money-Karam Yoga Gyanyoga Linkage • Karam Sanyasa– Detached from Karam and its Fruits, Duty as Dharma or Service or Offering to God, Duty for Loksamgraha (ToSet Example for Others in the Society) • Types of Task/Mission, Types of Actions, Types of Karata– Satvik, Rajsik and Tamsik • Five Factor Theory of Action • Attributes of a KarmaYogi or an Ideal Performer • Doctrine of Svadharma • Role of Leadership in Work Ethos • Causes of Poor Work Ethics • Linkage of Indian Work Ethos to Indian Management Model	25%
II	**Indian Systems of Learning:** • Gurukul System of Learning: Meaning, Features, Advantages, Disadvantages. • Modern System of Learning: Meaning, Features, Advantages, Disadvantages. • Karma: Meaning, Importance of Karma to Managers, Nishkama Karma.	25%

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	• Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection. • Corporate Karma: Meaning, Methodology, Guidelines for Good Corporate Karma. • Self-management: Personal Growth and Lessons from Ancient Indian Education System. • Personality Development: Meaning, Determinants, Indian Ethos and Personality Development.	
III	**Management Lessons from Scriptures** • Management Lessons from Vedas, • Management Lessons from Mahabharata, • Management Lessons from Bible, • Management Lessons from Quran, • Management Lessons from Kautilya's Arthashastra. • Indian Heritage in Business Management, Production and Consumption. • Ethics v/s Ethos. • Indian Management v/s Western Management	25%
IV	**Values for Managers and Leaders** • Concept of Values and their Relationship with Ethics and Ethos • Classification of Values • Human Values for Managers • Professional Values for Managers • Role of Values in Management • Human Values in Globalizing World • Linkage with Indian Model of Management	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning Role-Play/Student Presentations ICT-Enabled Learning

Course Outcomes	
1.	Critically evaluate Indian philosophical concepts and their relevance to modern business management.
2.	Apply principles of Karma, Dharma, and values to resolve complex organizational and ethical dilemmas.
3.	Integrate scriptural wisdom into leadership, governance, and strategic decision-making.
4.	Demonstrate reflective and experiential learning by connecting Indian ethos to contemporary management practices.
5.	Design sustainable and value-driven business models rooted in Indian cultural and ethical traditions.

Bachelor of Commerce (B.Com.) Semester - VIII

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Indian Ethos in Management	Tushar Agrawal & Nidhi Chandorkar	2nd Edition-2019	Himalaya Publishing House
2	Indian Ethos and Values for Management	N. M. Khandelwal	3rd Edition-2019	Himalaya Publishing House
3	Ethical Management	S.A. Sherlekar & K G Bhat	1st Edtition-2015	Himalaya Publishing House
4	Indian Ethos and Modern Management	B. L. Bajpai	1st Edtition-2024	New Royal Book Co.

- **Online Resources (Open Source)**

Sr. No.	**Description of Resource(s)**	**Weblink**
1	NPTEL: Indian Ethos & Business Ethics	https://swayam.gov.in/explorer%3FsearchText%3Dindian%2Bethos
2	PG Pathshala: Indian Ethos Modules	https://epgp.inflibnet.ac.in/
3	Coursera: Leadership & Eastern Philosophy	https://www.coursera.org/
4	Veda Vidya Portal: Ancient Administration	http://vedavidya.com/

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Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08HMICOM01**	**Title of the Course**	**Accounting Standards - I**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To analyze the accounting standards governing income taxes and understand the reporting effects of changes in foreign exchange rates.
	2	To evaluate corporate operational segments, measure earnings per share, and account for revenue derived from contracts with customers.
	3	To implement reporting guidelines for agricultural accounting and manage disclosure frameworks for government grants and assistance.
	4	To master the structural presentation of statements of cash flows and account for corporate provisions, contingent liabilities, and contingent assets.

Unit	**Course Content**	**Weightage (%)**
I	**Taxes and Exchange Rates** • Ind AS 12 Income Taxes • Ind AS 21 The Effects of Changes in Foreign Exchange Rates	25%
II	**Entity Performance Evaluation** • Ind As 108 Operating Segment • Ind As 115 Revenue from Contracts with Customers • Ind AS 33 Earnings per Share	25%
III	**Specialized Accounting & Grants** • Ind AS 41 Agriculture • Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance	25%
IV	**Cash Flows and Provisions** • Ind AS 7 Statement of Cash Flows • Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning Inquiry-Based Learning Research-Oriented Learning Micro-Projects.

Course Outcomes	
1.	Evaluate the complex implications of income taxes and the effects of foreign exchange rate fluctuations on corporate financial statements.
2.	Analyze organizational performance by interpreting revenue structures, evaluating operating segments, and computing Earnings Per Share (EPS).
3.	Formulate accurate accounting treatments for specialized sectors and state interactions, particularly focusing on agricultural assets and government grants.

Bachelor of Commerce (B.Com.) Semester - VIII

4.	Construct comprehensive cash flow statements and critically assess the strict recognition criteria for provisions, contingent liabilities, and contingent assets.
5.	Synthesize diverse Indian Accounting Standards (Ind AS) to deliver professional, compliance-driven solutions for multifaceted financial reporting challenges.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

Suggested Learning Materials Textbooks

Sr.	Title	Author(s)	Edition/Year	Publisher
1	Students' guide to Ind ASs – Converged with IFRS	Rawat, D. S., & Patel, P.	11th Ed. / 2023	Taxmann
2	Taxmann's illustrated guide to Indian Accounting Standards (Ind AS)	Chatterjee, B. D., & Jain, J.	9th Ed. / 2024	Taxmann
3	Taxmann's Indian Accounting Standards (Ind AS)	Taxmann's Editorial Board	2024	Taxmann
4	Indian Accounting Standards (Ind AS) - Interpretation, issues & practical application	D'souza, D.	7th Ed. / 2025	Snowwhite
5	Practical guide to Ind AS & IFRS	Garg, K.	10th Ed. / 2025	Bharat Law House

Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	ICAI BoS Knowledge Portal (Final Paper 1 - May 2026 onwards)	https://www.icai.org/post/sm-final-p1-may2026
2	Compendium of Indian Accounting Standards (Year 2025-2026): Volume I & II	https://www.icai.org/
3	Ministry of Corporate Affairs (MCA) - Standard Disclosures	https://www.mca.gov.in/content/mca/global/en/standards/accounting-standards.html
4	IFRS Foundation - Educational Framework	https://www.ifrs.org/issued-standards/
5	SEBI - Indian Corporate Financial Disclosures	https://www.sebi.gov.in/

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Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08HMICOM02**	**Title of the Course**	**Financial Markets and Services**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To evaluate the constituents, trading mechanisms, and operational rules of stock exchanges, including risk management and transaction types.
	2	To understand the unique characteristics of financial services and design effective marketing mixes to address global competition.
	3	To analyze the organization, significance, and processes behind mutual funds, leasing, venture capital, and merchant banking.
	4	To examine the principles and structural operations of insurance, factoring, depository systems, and asset securitization.

Unit	**Course Content**	**Weightage (%)**
I	**Indian Capital Market** • Constituents of Indian Capital Market; • Stock Exchanges – Meaning, Functions; • Employee Stock Option Plans (ESOP); Distinction between ESOP and ESPS; • Securities Lending and Borrowing Scheme; Short Selling; Green Shoe Option; • Systems of Trading on Stock Markets – Screen Based Trading, Scripless Trading, Demat Trading, Alternative Trading System; • Risk Management in Stock Markets, Circuit Breaker and Circuit Filter System; • Nature of Transactions – Cash Market, Carry Forward, Ready Forward, Forward Trading, Rolling Settlements, Margin Trading; Stock Market Indices; Corporatization and Demutualization of Stock Exchanges; Bought-out Deal; Book Building; Insider Trading.	25%
II	**Marketing of Financial Services** • Introduction; New Challenges in Financial Services Marketing; Special Features of Service Marketing; • Basic Bricks for Marketing Strategies; • Financial Services and Marketing Mix; • The Marketing and Competitive Environment; Need for Meeting Global Competition; Customer Satisfaction.	25%
III	**Financial Services – I** • Mutual Funds – Concept, Types, Significance, Organisation and Operation, Concept of NAV; • Leasing – Concept and Types; • Venture Capital – Concept, Features, Stages, Process; • Merchant Banking – Concept and Services	25%

IV	**Financial Services – II** • Insurance – Nature, Principles, Functions, Classification; • Factoring – Concept, Modus Operandi, Functions, Types; Distinction between Bills Discounting, Factoring and Forfaiting; • Depositories – Depository System in India, Benefits, Difference between Bank and Depository; • Securitization – Concept, Modus Operandi, Structure, Benefits.	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning ICT-Enabled Learning

Course Outcomes	
1.	Explain the structure, instruments, and trading mechanisms of the Indian capital market.
2.	Analyse marketing strategies and the competitive environment for financial services.
3.	Evaluate the functioning of financial services such as mutual funds, leasing, venture capital, and merchant banking.
4.	Assess the operational and regulatory aspects of insurance, factoring, depositories, and securitization.
5.	Apply knowledge of financial markets and services to real-world investment and service delivery scenarios.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

- **Suggested Learning Materials**

Sr.	Title	Author(s)	Edition/Year	Publisher
1	Financial Market and Institutions	Gurusamy, S.	4th ed., 2015	Vijay Nicole Imprints Pvt Ltd, Chennai
2	Financial Services	Gurusamy, S.	2nd ed., 2009	McGraw Hill Education India, New Delhi
3	Financial Markets and Services	Gordon, E. & Natrajan, K.	11th Rev. ed., 2016	Himalaya Publishing House, Mumbai
4	Financial Services and System	Sasidharan, K. & Mathews, A. K.	2008	McGraw Hill Education, Delhi
5	Financial Services in India	Avadhani, V. A.	3rd Rev. ed., 2015	Himalaya Publishing House, Mumbai
6	Marketing of Services	Kaur, J. & Wadera, D.	Rev. ed., 2015	Global Academic Publishers & Distributors, New Delhi

Online Resources (Open Source)

Sr.	Description	Weblink
1	NSE India – National Stock Exchange of India	https://www.nseindia.com
2	BSE India – Bombay Stock Exchange	https://www.bseindia.com
3	SEBI – Securities and Exchange Board of India	https://www.sebi.gov.in
4	AMFI – Association of Mutual Funds in India	https://www.amfiindia.com
5	IRDA – Insurance Regulatory and Development Authority	https://www.irdai.gov.in
6	Mutual Funds: A Beginner's Module	https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-mutual-funds
7	Securities Market (Basic) Module	https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-securities-market

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Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08HMICOM03**	**Title of the Course**	**Services Marketing**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To analyze the fundamental components, classifications, and distinct differences between goods and services while tracking consumer behavior.
	2	To evaluate product decisions, navigate new service development, and implement sector-specific pricing strategies.
	3	To develop targeted service promotion frameworks and select effective channel distribution methods.
	4	To construct corporate image and brand building strategies while managing demand, supply, and delivery operations.
	5	To implement tailored service marketing strategies within the hospitality, travel, and tourism industries.

Unit	Course Content	Weightage (%)
I	**Fundamental Concepts in Service Marketing**: • Meaning and components of services • Services vs. Goods • Characteristics and Classification of Services • Tracking Customer Behavior	25%
II	**Service Marketing Mix (Product & Price)**: • Product decisions in services • New service development • Pricing strategies and techniques specific to service products.	25%
III	**Service Promotion and Distribution Mix**: • Service promotion strategies • Distribution methods for services • Factors considered for selection of channels.	25%
IV	**Branding, Service Delivery & Industry Applications**: • Corporate Image Management • Brand building • Marketing of Hospitality, Travel, and Tourism • Managing Demand and Supply • Service Delivery strategies	25%

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Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning ICT-Enabled Learning Role-Play/Student Presentations

Course Outcomes	
1.	Analyze the distinct characteristics of services versus goods and categorize service sectors to evaluate their impact on the global trade environment.
2.	Design an integrated service marketing mix (Product and Price) by synthesizing new service development models and dynamic pricing techniques.
3.	Formulate strategic promotion and distribution frameworks tailored to specific service industries to optimize market reach and engagement.
4.	Evaluate branding strategies and demand-supply management frameworks within the hospitality, travel, and tourism sectors.
5.	Critique service delivery processes and corporate image management initiatives to ensure customer-centric value and organizational sustainability.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Service Marketing: Concept, Practices and Cases from Indian Environment	Shajahan, S.	2008	Himalaya Publishing House
2	Managing Services: Marketing Operations and Human Resources	Lovelock, C. H.	2010	Prentice Hall of India Pvt
3	Marketing Management	Kotler, P.	2013	Prentice Hall of India Pvt
4	Services Marketing: Integrating Customer Focus Across the Firm	Zeithaml, V. A., & Bitner, M. J	2013	McGraw-Hill

Bachelor of Commerce (B.Com.) Semester - VIII

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	SWAYAM – Digital Marketing	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb21_mg51
2	NPTEL – Services Marketing: A Practical Approach)	https://nptel.ac.in/courses/110105053
3	NPTEL – Strategic Services Marketing	https://nptel.ac.in/courses/110107199

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Course Code	UB08HMICOM04	Title of the Course	Organizational Culture and Dynamics
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1	To evaluate the stages of group development, decision-making, and team effectiveness while managing power, organizational politics, and transactional analysis.
	2	To diagnose types and stages of conflict and implement strategic negotiation processes alongside individual and organizational stress management techniques.
	3	To analyze the dimensions of organizational culture, workplace ethics, and diversity management to determine and drive corporate effectiveness.
	4	To navigate resistance to change using established management models and apply organizational development techniques like sensitivity and grid training.
	5	To understand the frameworks of a learning organization, leverage knowledge management, and promote structural employee empowerment.

Unit	Course Content	Weightage (%)
I	**Group Behaviour and Team Dynamics** • Nature and Types of Groups, Stages of Group Development, • Group Cohesiveness, Group Decision Making, • Team Building and Team Effectiveness, • Power and Politics: Bases (Types) of Power, • Management of Organisational Politics, Workplace Behaviour, • Transactional Analysis.	25%
II	**Conflict, Negotiation and Executive Stress** • Meaning and Types of Conflict, Stages of Conflict, • Functional vs Dysfunctional Conflict, Conflict Management Techniques, • Negotiation: Types and Process, • Concepts of Stress and Executive Stress, Causes of Stress, Effects of Stress, • Individual and Organisational strategies for managing stress.	25%
III	**Organisational Culture and Effectiveness** • Meaning and Components of Organisational Culture, • Creating and Sustaining Culture, Cultural Dimensions, • Workplace Ethics, Workforce Diversity Management, • Introduction of effectiveness, Nature and Importance, • Approaches to Organisational Effectiveness, • Determinants of Organisational Effectiveness, • Leadership and Communication for Effectiveness.	25%

IV	**Organisational Change and Development** • Meaning and Need for Change, Resistance to Change, • Change Management Models, • Organisational Development (OD): Techniques (Sensitivity Training, Grid Training), • Learning Organization, Knowledge Management, Employee Empowerment.	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning ICT-Enabled Learning Reflective Practices Collaborative: Group Tasks

Course Outcomes	
1.	Analyze group dynamics and stages of group development to foster team building and manage organizational power and politics effectively
2.	Evaluate conflict management techniques and negotiation strategies to resolve workplace disputes and mitigate executive stress
3.	Critique organizational culture dimensions and workplace ethics to enhance organizational effectiveness through improved leadership and communication.
4.	Design change management models and Organizational Development (OD) interventions to lead transition in learning organizations
5.	Synthesize knowledge management and employee empowerment strategies to sustain organizational growth in a diverse workforce environment.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

Suggested Learning Materials Books:

Sr. No.	Title	Author(s)	Publisher
1	Organizational Behavior	Robbins, S. P., & Judge, T. A.	Pearson Education
2	Organizational Development	French, W. L., & Bell, C. H.	Prentice Hall
3	Management of Organisational Behaviour	Hersey, P., & Blanchard, K.	PHI Learning
4	Personnel and Human Resource Management	P. Subba Rao	Himalaya Publishing House

Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	**Swayam/NPTEL:** "Organizational Behaviour-II" (Focusing on Groups and Teams).	https://swayam.gov.in/
2	**e-PG Pathshala (UGC):** Modules on Organisational Culture and OD Interventions.	https://epgp.inflibnet.ac.in/
3	**Coursera:** "Leading Organizations" by HEC Paris (Audit mode for culture/change).	https://www.coursera.org/
4	**Harvard Business Review:** Articles on "Managing Conflict" and "Corporate Culture."	https://hbr.org/
5	**MIT Open CourseWare:** Organizational Processes and Change Management resources.	https://ocw.mit.edu/

Bachelor of Commerce (B.Com.) Semester - VIII

Course Code	**UB08MICOM05**	**Title of the Course**	**Direct Tax Planning**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To distinguish clearly between tax planning, avoidance, and evasion under the current statutory code, while identifying factors driving corporate strategy.
	2	To apply tax planning principles to corporate capital structuring, dividend payouts, bonus shares, buybacks, and employee remuneration.
	3	To analyze the tax implications of critical operational choices such as make-or-buy, own-or-lease, asset replacement, and shutdown decisions.
	4	To understand the contemporary legal and tax concessions available for corporate amalgamations, demergers, and slump sales.

Unit	Course Content	Weightage (%)
I	**Introduction to Tax Planning** • Concept of Tax Planning, Tax Avoidance, and Tax Evasion under the new statutory code. • Tax Management; Objectives of Tax Planning; Factors driving corporate tax strategy. • Corporate Taxation and the impact of the consolidated dividend tax regime on shareholders. • Individual Tax planning hints as per the latest budget provisions.	25%
II	**Tax Planning and Financial Management Decisions** • Tax Planning through Capital Structure Decision (Equity vs. Debt in the modern framework). • Tax Liability of Dividend payouts for the company and recipient. • Tax Planning via Bonus Shares and Buybacks. • Structuring Employees Remuneration and ESOPs under the simplified salary framework.	25%
III	**Tax Planning and Managerial Decisions** • Own or Lease, Make or Buy Decisions. • Sale of Assets Used for Scientific Research under the modernized block depreciation rules. • Repair, Replacement, Renewal or Renovation. • Shutdown or Continue Decisions and the treatment of unabsorbed losses.	25%
IV	**Business Reorganization and latest development** • Legal aspects of amalgamation as per the latest Companies Act provisions. • Amalgamation, Demerger, and Slump Sale under the IT Act 2025 – contemporary provisions and tax concessions available in each case. • Rationalized tax provisions relating to free trade zones, infrastructure sector, and backward areas. • Remaining tax incentives for exporters (incorporating all latest sunset clauses and developments).	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning Inquiry-Based Learning Reflective Practices Research-Oriented Learning; MP: Micro-Projects

Course Outcomes	
1.	Differentiate between tax planning, avoidance, and evasion under the new statutory code, and formulate individual and corporate tax strategies aligned with the latest budget provisions.
2.	Evaluate financial management decisions including capital structure, dividends, bonus shares, and ESOPs to optimize tax liabilities for both the company and its recipients.
3.	Critically Assess core managerial dilemmas (e.g., own vs. lease, make vs. buy) by analyzing the impact of modernized block depreciation rules and the treatment of unabsorbed losses.
4.	Analyze the legal and taxation aspects of business reorganizations, such as amalgamations, demergers, and slump sales, leveraging the IT Act 2025 and contemporary Companies Act provisions.
5.	Synthesize rationalized tax concessions for free trade zones, infrastructure sectors, and exporters to design comprehensive, legally compliant business growth models.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

Suggested Learning Materials : Books

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Simplified Approach to Corporate Tax Planning and Management	Ahuja Girish and Gupta Ravi	Latest (2025-26)	Bharat Publication
2	Direct Taxes Law and Practices	Singhania V. K.	Latest (2025-26)	Taxmann Publication
3	Direct Taxes- Law and Practices	Ahuja Girish and Gupta Ravi	Latest (2025-26)	Bharat Publication

Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	Income Tax Department (Official Tax Portal)	https://www.incometax.gov.in/
2	Central Board of Direct Taxes (CBDT) - Circulars & Notifications	https://incometaxindia.gov.in/
3	ICAI BoS Knowledge Portal (Direct Tax Laws)	https://boslive.icai.org/
4	Ministry of Corporate Affairs (Companies Act Updates)	https://www.mca.gov.in/
5	SEBI - Corporate Restructuring Disclosures	https://www.sebi.gov.in/

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Course Code	**UB08HMICOM06**	**Title of the Course**	**Commercial Banking, Regulations and Insurance**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To understand the legal, general, and special relationships between bankers and customers, including the rights, obligations, and statutory protections of collecting and paying bankers.
	2	To differentiate between traditional, differentiated (Payment, Small Finance, MUDRA), and retail banking models, while assessing their operational trends and impact on economic development.
	3	To examine the statutory framework of the Banking Regulation Act of 1949, including licensing, capital requirements, and RBI's supervisory powers.
	4	To evaluate customer consumer protection in banking through the structural operations, duties, and processes of the Banking Ombudsman and Internal Ombudsman schemes.
	5	To comprehend the core elements, economic environments, and fundamental legal principles governing insurable risks and contracts.

Unit	**Course Content**	**Weightage (%)**
I	• **Banking and Customer Relationship-I (General Relationship):** Introduction- Banker-Customer- General Relationship between Banker & Customer. • **Banking and Customer Relationship-II (Special Relationship):** Special Relationship between Banker & Customer-Banker's Right of General Lien, Right to Charge Interest, Commission, Incidental Charges & Commitment Charges-Right of Set-Off-Right to Appropriate Payments, Right Under Garnishee Order-Obligation of Banker-To Honor Cheques-To Maintain Secrecy of Accounts-Collection of Cheques-giving Notice Before Closure-Termination of Relationship. • **Collecting Banker:** Meaning-Collection Procedure-Holder for Value-Meaning, Rights & Liabilities-Precautions to be taken as Holder for Value-An Agent for his Customer-Liabilities-Some Aspects of Collection-Risk involved in Collection-Statutory Protection-Banker acting as both Collecting and Paying Banker.	25%
II	• **Commercial Banking-I (Meaning and Classification)** The Role of Commercial Bank in Economic Development-Definition of Bank-Classification of Bank-Functions of Commercial Bank-Pure Banking Versus Mixed Banking-	25%

	Commercial Banking-Traditional Structure- Branch Banking-(Advantages & Disadvantages). • **Commercial Banking-II (Differentiated Banking)** Differentiated Banking-The Concept-Payment Banks-Small Finance Banks-Difference between Payment Banks-Small Finance Banks Whole Sale Bank-Home Loan Bank-MUDRA Bank-Local Area Bank-Offshore Banking. • **Commercial Banking-III (Retail Banking)** Retail Banking-Meaning-Features of Retail Banking-Functions of Retail Banking-Scope-Significance of Retail Banking- Advantages of Retail Banking in India- Retail Banking Trends in India-Retail Banking Activities-Challenges to Retail Banking in India-Future of Retail Banking in India	
III	• **Banking Regulation Act-1949** Origin of the Act-Definition of Banking-Business of Banking Company-Capital Requirements-Management-Maintenance of Liquid Assets-Licensing of Banks-opening of New Branches-New Licensing Policy-Loans & Advances-inspection of Banks-Powers of the reserve Bank of India-Returns to be Submitted-Acquisitions of Business-Winding Up of Banking Companies-Amalgamation of Banking Companies- Miscellaneous Provisions-Application of the Act to Co-Operative Banks-Banking Laws (Amendment) Act 2012. • **The Banking Ombudsman Scheme 1995** The Banking Ombudsman (BO)-Meaning-Objectives-Duties & Powers of BO 1995-Redressal Process-Processing Complaint-Settlement-BO Scheme 2006-BO Scheme 2009-Achievement-Internal Ombudsman (IO)-2018-Charter of Customer Rights.	25%
IV	• **Insurance-Basics and Overview** Insurance Defined-Costs and Benefits of Insurance -Elements of an Insurable Risk-Principles of Insurance- Insurance Contracts -Kinds of Insurance • **Legal and Economic Environment of Insurance Business:** Need for Regulation- Legal Framework of Insurance Business-Other Laws Applicable to General Insurance Business-Registration and Licensing of Insurance.	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning ICT-Enabled Learning

Course Outcomes	
1.	Analyse the different types of relationships between a banker and a customer and evaluate the legal duties a bank has when handling checks and keeping accounts secret.

2.	Compare the features of Commercial Banking, Differentiated Banking (like Payment and Small Finance Banks), and Retail Banking to understand how these structures drive economic growth.
3.	Examine the rules of the Banking Regulation Act-1949 regarding how banks are started, managed, and controlled in India.
4.	Evaluate how the Banking Ombudsman Scheme helps customers solve their complaints and protects their rights as bank users.
5.	Appraise the basic principles of insurance and critique the legal rules required to register and run an insurance business.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Banking: Theory and Practice	- H. R. Appannaiah & H. A. Bhaskar	Edition 2022) (First-Edition-2021)	Himalaya Publishing House
2	Fundamentals of Insurance-, Himalaya Publishing House-	Dr. P. K. Gupta	Revised Edition 2008	Himalaya Publishing House
3	Banking: Theory, Law and Practice	E. Gordon & K. Natarajan	27th Revised Edition 2019.	Himalaya Publishing House

- **Online Resources (Open Source)**

Unit	Description of Resource	Weblink
I & II	**SWAYAM Portal:** Courses on Principles of Banking and Financial Markets.	swayam.gov.in
III	**RBI Website:** Banking Regulation Act details and Ombudsman Scheme reports.	rbi.org.in
IV	**IRDAI Portal:** Insurance laws, licensing rules, and regulatory framework.	irdai.gov.in
All	**Investopedia:** Simple explanations for banking and insurance terms.	investopedia.com

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Course Code	**UB08HSECOM01**	**Title of the Course**	**Tally ERP with GST**
Total Credits of the Course	**02**	**Hours per Week**	**02**

Course Objectives	**1**	To master the core layout, configuration, and structural setup required for creating companies, groups, and ledgers.
	2	To accurately process data entry workloads using both accounting and specialized inventory voucher formats.
	3	To retrieve, analyze, and interpret foundational business intelligence data via Trial Balances, Profit & Loss statements, and Balance Sheets.
	4	To apply structured statutory taxation frameworks, tax rates, and rules accurately within automated software systems.
	5	To process commercial sales, purchases, and return transactions while accurately generating compliant GSTR-1 and GSTR-3B filings.

Unit	**Course Content**	**Weightage (%)**
1	**Fundamentals of Tally Prime & Accounting** • Introduction to Tally Prime interface, installation, features and steps • Company creation, ledger, group creation, stock group, stock items, measurement unit, stock category, day book • Accounting Voucher entry • Inventory Voucher entry • Reports: Trial balance, profit & loss account, balance sheet	50%
2	**GST in Tally Prime & Compliance** • GST concepts and structure • Configuring GST in Tally Prime • Recording GST transactions (sales, purchases, returns) • Generating GST reports (GSTR-1, GSTR-3B) • Filing and compliance procedures	50%

Teaching-Learning Methodology	Theory (50%) + Practical (50%) Classroom Lecture Experimental Learning Case-Based Learning Problem-Based Learning ICT-Enabled Learning

Bachelor of Commerce (B.Com.) Semester - VIII

Course Outcomes	
1.	Demonstrate proficiency in setting up companies, ledgers, and vouchers in Tally Prime.
2.	Apply GST rules in Tally Prime to record transactions and generate compliance reports.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	25 Marks (%)
1	Class Test (at least one)	10 (40%)
2	Quiz (at least one)	05 (20%)
3	Active Learning	----
4	Home Assignment	05 (20%)
5	Class Assignment	----
6	Attendance	05 (20%)
	Total Internal (%)	25 (100%)
	University Examination (%)	25 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Tally Prime for Beginners to Advance: A Practical Guide	Sani Srivastava	Kindle Direct Publishing	Kindle Edition, 2022
2	Tally Prime with GST (University Edition)	R.K. Mittal & N. Jain	Sultan Chand & Sons	Revised Edition, 2023
3	Tally Prime with GST: A Comprehensive Textbook	Dr. S.K. Singh	Vikas Publishing House	2023 Edition
4	Practical Approach to Tally Prime with GST	K.K. Sharma	BPB Publications	1st Edition, 2022

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	SWAYAM – Accounting with Tally ERP	https://swayam.gov.in/course/126-accounting-with-tally-erp
2	NPTEL – Accounting and Finance for Managers (with ERP focus)	https://nptel.ac.in/courses/110105121
3	Tally Solutions – Official Learning Hub	https://tallysolutions.com