



**NEP 2020**

in Commerce Curriculum

—

UG/PG Curriculum Integration Guide 

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## Integrating Practical Learning to the Existing Curriculum

Programmes	
B.Com	M.Com
BBA	MBA

Today's world demands graduates with not only theoretical knowledge but also the ability to apply that knowledge in real-world scenarios. The National Education Policy 2020 (NEP 2020) and Outcome Based Education (OBE) recognize this need, highlighting the importance of practical learning.

In response, Nergy Vidya has developed a unique integration method using technology. We have created innovative Simulated Learning (SL) and Interactive Learning (IL) tools that address the challenge of integrating practical learning into commerce programs. Currently, Nergy Vidya offers solutions for BCom, BBA, MCom, and MBA programs.



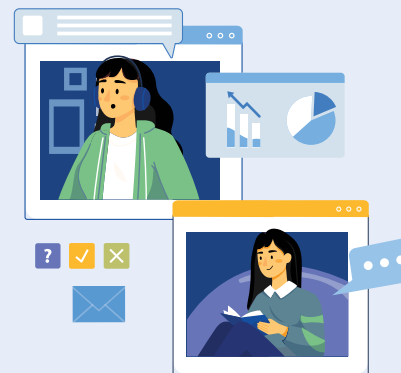
## Innovative SL & IL Tech Tools



### SL Tech

Simulated Learning Technology

Bringing exact work scenarios to student desk, replicating real-life.

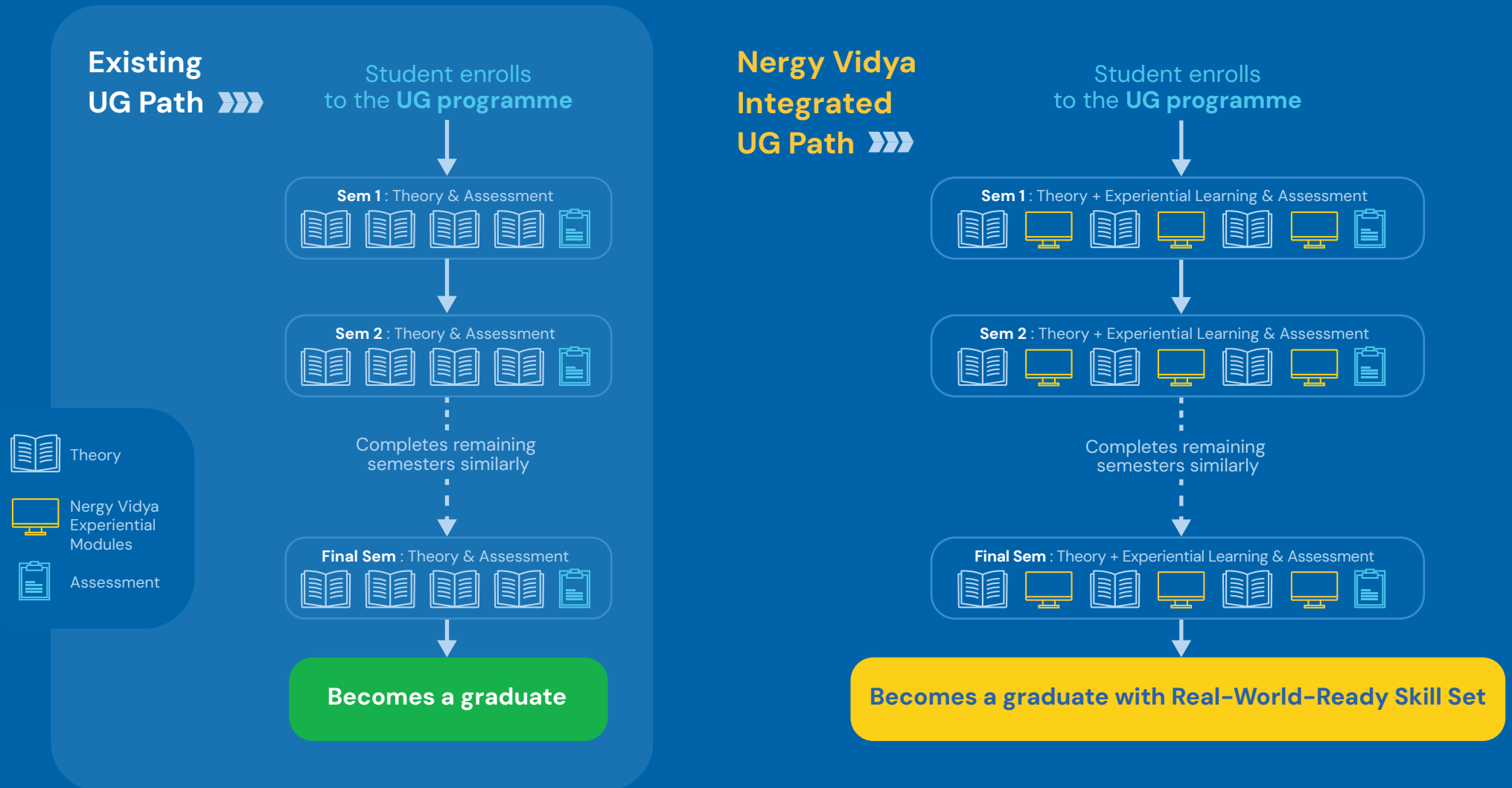


### IL Tech

Interactive Learning Technology

Helps to understand theory better through practice.

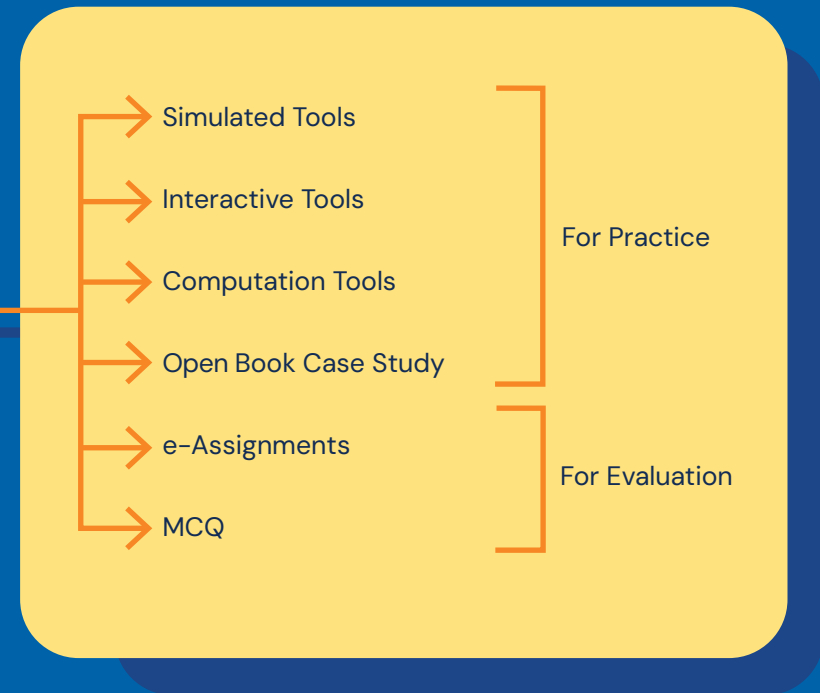
# Integrating Practicals to Curriculum



# Integrating Technology to Curriculum



	Learning Mode	Duration	Credit
<b>A</b>	<b>Class Room (Mandatory)</b>	<b>90 Hours</b>	<b>5</b>
	Theory	45 Hours	3
	Tutorial	15 Hours	1
	<b>Practicum / Lab Work</b>	<b>30 Hours</b>	<b>1</b>
<b>B</b>	<b>Off-Campus (Mandatory)</b>		
	Seminars		
	Summer Internships		
	Project (for 4 Years UG)		
<b>C</b>	<b>Choice Based Courses (Mandatory)</b>		
	AEC – Ability Enhancement Course		
	SEC – Skill Enhancement Course		
	VAC – Value Added Course		



# Explaining Practicum Tools

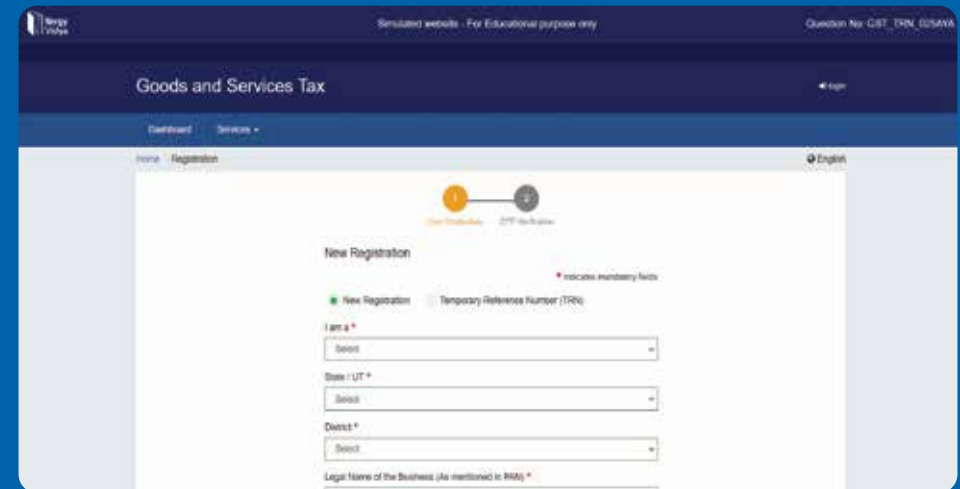


# Simulated Tools

N-Filing

Simplifying Learning of Statutory Compliance & e-Filings using SL Tech

- e-PAN
- GST
- ITR
- EPFO/ESIC
- DSC
- & More





# Interactive Tools

N-Practice

Enabling practical application of knowledge using IL Tech

- Financial Accounting
- Cash Flow Statement
- Bank Reconciliation
- Journal Entry
- Cost Sheet
- & More

The screenshot shows the 'Cash Flow Statement' interface. It features a table with columns for 'Particulars' and 'Amount'. The table is divided into sections: 'I. Cash flows from operating activities', 'Adjustments', 'Working capital changes', and 'II. Cash flows from investing activities'. Each section contains dropdown menus for selecting items and input fields for amounts. The interface is clean and user-friendly, with a 'Preview' button at the bottom right.

The screenshot shows the 'Journal Entry' interface. It features a table with columns for 'Sl No.', 'Transaction', and 'Amount'. The table is divided into sections for 'Dr. ₹' and 'Cr. ₹'. Each section contains dropdown menus for selecting items and input fields for amounts. The interface is clean and user-friendly, with a 'Preview' button at the bottom right.

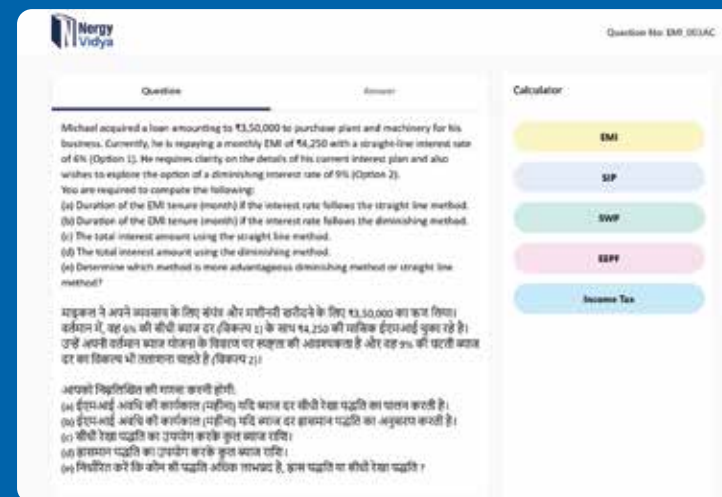
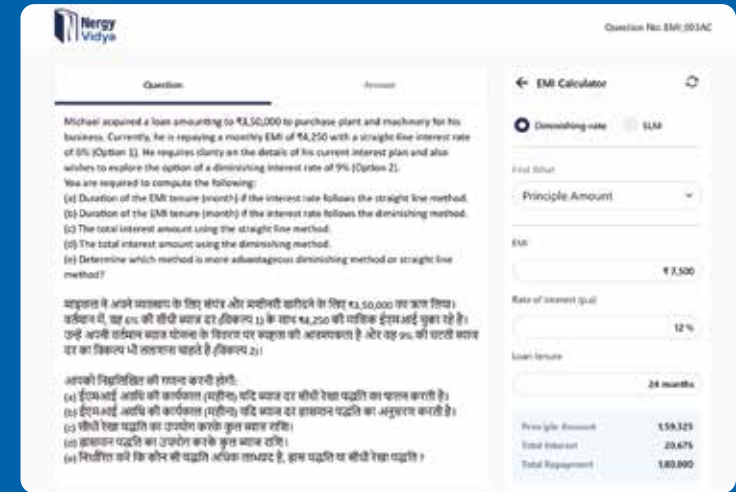


# Computation Tools

N-Compute

Tools aiding professional and personal financial decision making

- Versatile Financial Calculator for computing Tax, EMI, Interest, etc.

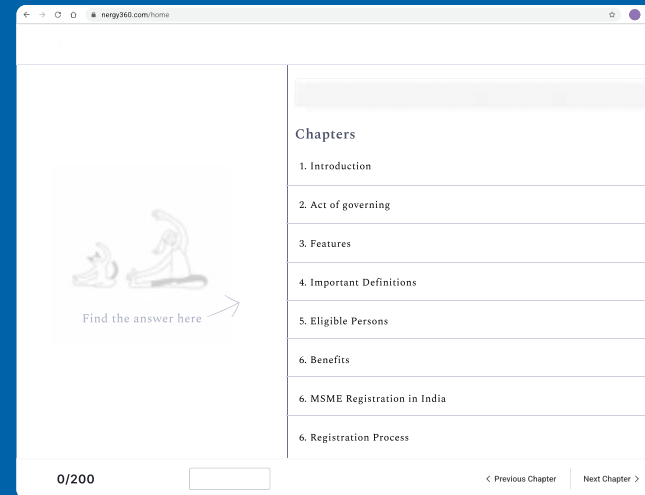
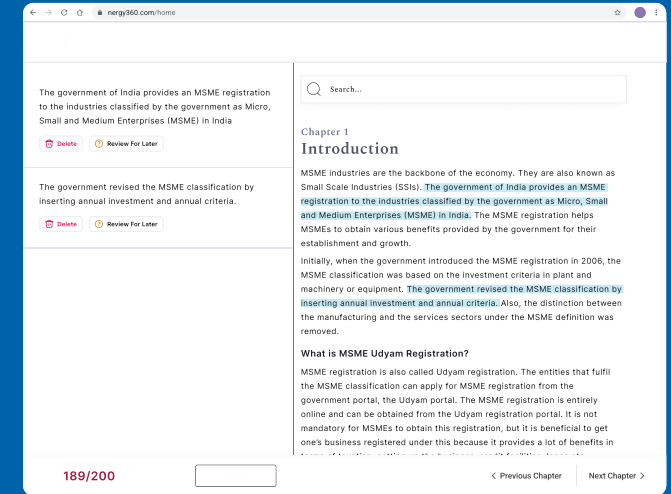




# Open-Book Case Study

Assessing a student's ability to **comprehend and apply** concepts

- Ensuring students have a comprehensive understanding of theory.








# Nergy Vidya e-Assignment

With Dashboard for **Monitoring** Student Progress

- Task start & completion time tracking
- Detailed report on student efficiency / progress

 upto **95%** time saved, for teachers

 **90%** decrease in effort, for teachers

 **Increase** in student efficiency and skill competence

 **Ending plagiarism** possibilities

## Methodology

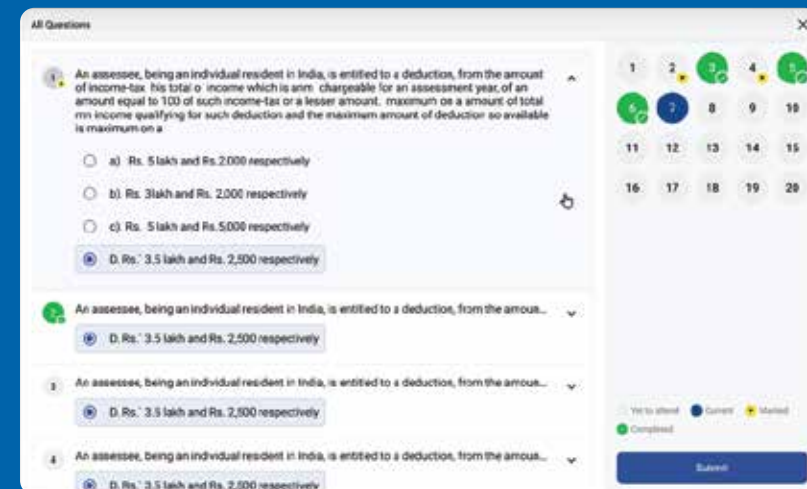
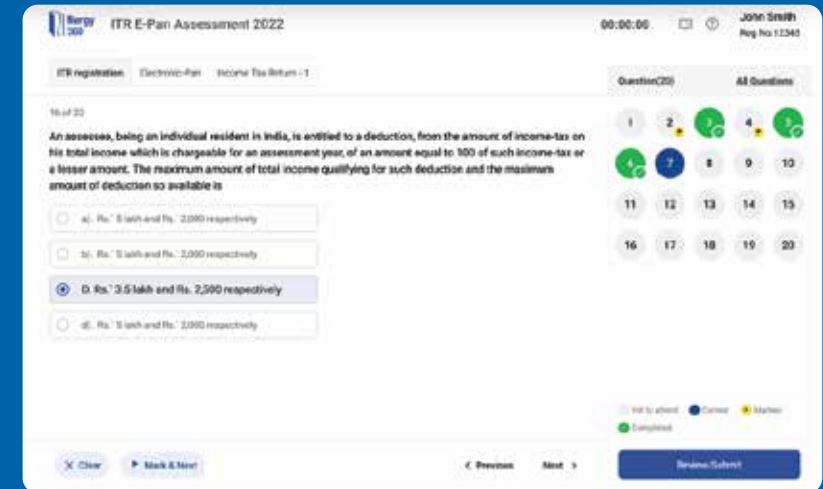
- 1 Nergy India offers a comprehensive repository for selecting assignment/OJT topics
- 2 Teacher chooses an assignment/OJT topic from the repository
- 3 Platform randomly assigns diverse tasks linked to the selected topic, to each student
- 4 Each student completes the time-tracked tasks that are assigned to them
- 5 The platform provides teachers with real-time data on students' assignment progress
- 6 The platform evaluates student submissions and shares the data on the dashboard



# Multiple Choice Questions(MCQ)

For Improved  
Judgement and  
Proficiency Assessment

- Efficient assessment
- Objective evaluation



# B.Com Integration – University of Delhi // 1



Semester	Course Code	Type	Paper Name	Module	Content	Dedicated Practice using	Evaluation using	OBE Level verbs addressed by Nergy		
								Cognitive Domain	Affective Domain	Psychomotor Domain
1	DSC-1	Discipline Specific Core	Management Principles and Applications	Unit 2: Planning	- Business-Level Strategic Planning	Open Book-Case Study	ASSIGNMENT, MCQ	Recalls, Identifies, Defines, Describes, Explains, Interprets, Applies, Relates, Solves, Analysis, Breaks Down, Compares, Differentiates, Concludes, Justifies	Chooses, Describes, Identifies, Points to, Answers, Discusses, Reads, Justifies, Studies, Explains, Verifies	Describes, Relates, Explains, States, Copies, Problem Solving, Decision Making Exercises, Feedback & Iteration, Concept Development, Continuous Improvement
1	DSC-1	Discipline Specific Core	Management Principles and Applications	Unit 2: Planning	- Business-Level Strategic Planning	Open Book-Case Study	ASSIGNMENT, MCQ	Recalls, Identifies, Defines, Describes, Explains, Interprets, Applies, Relates, Solves, Analysis, Breaks Down, Compares, Differentiates, Concludes, Justifies	Chooses, Describes, Identifies, Points to, Answers, Discusses, Reads, Justifies, Studies, Explains, Verifies	Describes, Relates, Explains, States, Copies, Problem Solving, Decision Making Exercises, Feedback & Iteration, Concept Development, Continuous Improvement
2	DSC- 2.1	Discipline Specific Core	Corporate Accounting	Unit 2: Financial Statements of Companies	- Cashflow Statement manually and using appropriate software	Interactive Tools	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Answers, Performs, Practices, Studies, Works, Prepares, Solves	Reproduce, Constructs, Planning, Hands on, Analysis, Concept Development, Financial Planning, Budgeting, Continuous Improvement
2	DSC- 2.2	Discipline Specific Core	Company Law	Formation of company	- Online registration of a company	Simulation Tool	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Complies, Helps, Performs, Practices, Forms, Studies, Works, Prepares, Validate	Reproduce, Simulation Setup, Hands on Analysis, Continuous Improvement
2	DSC- 2.2	Discipline Specific Core	Company Law	Directors	- Appointment, Removal of directors	Simulation Tool	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Complies, Helps, Performs, Practices, Forms, Studies, Works, Prepares, Validate	Reproduce, Simulation Setup, Hands on Analysis, Continuous Improvement
2	SEC- 2.2	Skill Enhancement Course	Personal Financial Planning	Unit 1: Introduction to Financial Planning	- Steps in financial planning	Computational Tool	ASSIGNMENT, MCQ	Predicts, Applies, Computes, Solves, Uses, Analyzes, Compares, Illustrates, Justifies, Plans	Answers, Helps, Performs, Differentiates, Justifies, Formulates, Solves, Verifies	Detects, Responds, Proceeds, Measures, Problem Solving, Planning, Hands on Analysis, Concept Development, Financial Planning
2	SEC- 2.2	Skill Enhancement Course	Personal Financial Planning	Unit 1: Introduction to Financial Planning	- Budgeting incomes and payments	Computational Tool	ASSIGNMENT, MCQ	Predicts, Applies, Computes, Solves, Uses, Analyzes, Compares, Illustrates, Justifies, Plans	Answers, Helps, Performs, Differentiates, Justifies, Formulates, Solves, Verifies	Detects, Responds, Proceeds, Measures, Problem Solving, Planning, Hands on Analysis, Concept Development, Financial Planning
2	SEC- 2.2	Skill Enhancement Course	Personal Financial Planning	Unit 1: Introduction to Financial Planning	- Time value of money	Computational Tool	ASSIGNMENT, MCQ	Predicts, Applies, Computes, Solves, Uses, Analyzes, Compares, Illustrates, Justifies, Plans	Answers, Helps, Performs, Differentiates, Justifies, Formulates, Solves, Verifies	Detects, Responds, Proceeds, Measures, Problem Solving, Planning, Hands on Analysis, Concept Development, Financial Planning
2	SEC- 2.2	Skill Enhancement Course	Personal Financial Planning	Unit 1: Introduction to Financial Planning	- Introduction to savings	Computational Tool	ASSIGNMENT, MCQ	Predicts, Applies, Computes, Solves, Uses, Analyzes, Compares, Illustrates, Justifies, Plans	Answers, Helps, Performs, Differentiates, Justifies, Formulates, Solves, Verifies	Detects, Responds, Proceeds, Measures, Problem Solving, Planning, Hands on Analysis, Concept Development, Financial Planning
2	SEC- 2.2	Skill Enhancement Course	Personal Financial Planning	Unit 1: Introduction to Financial Planning	- Measurement of portfolio risk and return	Computational Tool	ASSIGNMENT, MCQ	Predicts, Applies, Computes, Solves, Uses, Analyzes, Compares, Illustrates, Justifies, Plans	Answers, Helps, Performs, Differentiates, Justifies, Formulates, Solves, Verifies	Detects, Responds, Proceeds, Measures, Problem Solving, Planning, Hands on Analysis, Concept Development, Financial Planning
3	DSC- 3.2	Discipline Specific Core	Financial Management	Unit 2: Capital Budgeting Decision	- Cash Flow Estimation	Interactive Tools	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Answers, Performs, Practices, Studies, Works, Prepares, Solves	Reproduce, Constructs, Planning, Hands on, Analysis, Concept Development, Financial Planning, Budgeting, Continuous Improvement

# B.Com Integration – University of Delhi // 2



Semester	Course Code	Type	Paper Name	Module	Content	Dedicated Practice using	Evaluation using	OBE Level verbs addressed by Nergy		
								Cognitive Domain	Affective Domain	Psychomotor Domain
3	DSC-3	Discipline Specific Core	Financial Accounting	Unit 1: Theoretical Framework and Accounting Process	Capital and revenue expenditure	Interactive Tools	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Answers, Performs, Practices, Studies, Works, Prepares, Solves	Reproduce, Constructs, Planning, Hands on, Analysis, Concept Development, Financial Planning, Budgeting, Continuous Improvement
3	DSC-3	Discipline Specific Core	Financial Accounting	Unit 1: Theoretical Framework and Accounting Process	Ledgers	Interactive Tools	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Answers, Performs, Practices, Studies, Works, Prepares, Solves	Reproduce, Constructs, Planning, Hands on, Analysis, Concept Development, Financial Planning, Budgeting, Continuous Improvement
3	DSC-3	Discipline Specific Core	Financial Accounting	Unit 1: Theoretical Framework and Accounting Process	Final accounts	Interactive Tools	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Answers, Performs, Practices, Studies, Works, Prepares, Solves	Reproduce, Constructs, Planning, Hands on, Analysis, Concept Development, Financial Planning, Budgeting, Continuous Improvement
5	DSE- 5.4	Discipline Specific Elective	Accounting for Mergers & Acquisitions and Valuation	Unit 5: Laws and Regulations affecting M&A	- Tax Laws, Companies Act, Competition Act	Open Book-Case Study	ASSIGNMENT, MCQ	Recalls, Identifies, Defines, Describes, Explains, Interprets, Applies, Relates, Solves, Analysis, Breaks Down, Compares, Differentiates, Concludes, Justifies	Chooses, Describes, Identifies, Points, to, Answers, Discusses, Reads, Justifies, Studies, Explains, Verifies	Describes, Relates, Explains, States, Copies, Problem Solving, Decision Making Exercises, Feedback & Iteration, Concept Development, Continuous Improvement
5	DSE- 5.4	Discipline Specific Elective	Accounting for Mergers & Acquisitions and Valuation	Unit 5: Laws and Regulations affecting M&A	- SEBI Regulations	Open Book-Case Study	ASSIGNMENT, MCQ	Recalls, Identifies, Defines, Describes, Explains, Interprets, Applies, Relates, Solves, Analysis, Breaks Down, Compares, Differentiates, Concludes, Justifies	Chooses, Describes, Identifies, Points, to, Answers, Discusses, Reads, Justifies, Studies, Explains, Verifies	Describes, Relates, Explains, States, Copies, Problem Solving, Decision Making Exercises, Feedback & Iteration, Concept Development, Continuous Improvement
5	DSE- 5.4	Discipline Specific Elective	Accounting for Mergers & Acquisitions and Valuation	Unit 5: Laws and Regulations affecting M&A	- Ethical Considerations	Open Book-Case Study	ASSIGNMENT, MCQ	Recalls, Identifies, Defines, Describes, Explains, Interprets, Applies, Relates, Solves, Analysis, Breaks Down, Compares, Differentiates, Concludes, Justifies	Chooses, Describes, Identifies, Points, to, Answers, Discusses, Reads, Justifies, Studies, Explains, Verifies	Describes, Relates, Explains, States, Copies, Problem Solving, Decision Making Exercises, Feedback & Iteration, Concept Development, Continuous Improvement
5	DSE- 5.8	Discipline Specific Elective	BUSINESS TAX PROCEDURES AND MANAGEMENT	Unit 2: Administration and Return of Income	- Return of Income: Filing of tax returns by taxpayers to report their income, deductions, and tax liabilities.	Simulation Tool	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Complies, Helps, Performs, Practices, Forms, Studies, Works, Prepares, Validate	Reproduce, Simulation Setup, Hands on Analysis, Continuous Improvement
5	DSE- 5.8	Discipline Specific Elective	BUSINESS TAX PROCEDURES AND MANAGEMENT	Unit 3: Assessment and Appeals	- Assessment: Process of determining the tax liability of a taxpayer by the tax authorities.	Simulation Tool	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Complies, Helps, Performs, Practices, Forms, Studies, Works, Prepares, Validate	Reproduce, Simulation Setup, Hands on Analysis, Continuous Improvement
5	DSE- 5.8	Discipline Specific Elective	BUSINESS TAX PROCEDURES AND MANAGEMENT	Unit 3: Assessment and Appeals	- Re-assessment and rectification of mistakes: Procedures for correcting errors or omissions in tax assessments.	Simulation Tool	ASSIGNMENT, MCQ	Applies, Computes, Solves, Uses, Illustrates	Complies, Helps, Performs, Practices, Forms, Studies, Works, Prepares, Validate	Reproduce, Simulation Setup, Hands on Analysis, Continuous Improvement

# Addressing 3 Quadrant Challenges of OBE

# Cognitive Domain



Cognitive Domain	Simulation Tool	Practice Tool	Computation Tool	Open Book Case Study	MCQ	Assignment
	Applies	Applies	Predicts	Recalls	Matches	Evaluates
	Computes	Computes	Applies	Identifies	Selects	Composes
	Solves	Solves	Computes	Defines	Identifies	Recalls
	Uses	Uses	Solves	Describes	Recalls	Defines
	Illustrates	Illustrates	Uses	Explains		Describes
			Analysis	Interprets		Explains
			Compares	Applies		Applies
			Illustrates	Relates		Solves
			Justifies	Solves		Analysis
			Plans	Analysis		Concludes
				Breaks Down		
				Compares		
				Differentiates		
				Concludes		
				Justifies		

# Affective Domain



Affective Domain	Simulation Tool	Practice Tool	Computation Tool	Open Book Case Study	MCQ	Assignment
	Complies	Answers	Answers	Chooses	Chooses	Answers
	Helps	Performs	Helps	Describes	Identifies	Performs
	Performs	Practices	Performs	Identifies	Selects	Practices
	Practices	Studies	Differentiates	Points to	Answers	Completes
	Forms	Works	Justifies	Answers		Differentiates
	Studies	Prepares	Formulates	Discusses		Studies
	Works	Solves	Solves	Reads		Works
	Prepares		Verifies	Justifies		Prepares
	Validate			Studies		Explains
				Explains		Solves
				Verifies		Verifies
						Validate

# Psycho Motor Domain



Psycho Motor Domain	Simulation Tool	Practice Tool	Computation Tool	Open Book Case Study	MCQ	Assignment
	Reproduce	Reproduce	Detects	Describes	Chooses	Detects
	Simulation Setup	Constructs	Responds	Relates	Detects	Explains
	Hands on Analysis	Planning	Proceeds	Explains	Selects	Copies
	Continuous Improvement	Hands on Analysis	Measures	States	Reproduce	Reproduce
		Concept Development	Problem solving	Copies		Constructs
		Financial Planning	Planning	Problem solving		Measures
		Budgeting	Hands on Analysis	Decision Making Exercises		Problem solving
		Continuous Improvement	Decision Making Exercises	Feedback & Iteration		Hands on Analysis
			Concept Development	Concept Development		Decision Making Exercises
			Financial Planning	Continuous Improvement		Concept Development
						Budgeting
						Continuous Improvement



## Student's will acquire **Job-ready** professional abilities

- Graduates attain hands-on experience as Income Tax/GST consultant
- Acquire the ability to draft financial statements
- Plan and execute capital investment project
- Adhere to statutory compliances without fail
- Demonstrate aptitude in business budgeting and forecasting
- Proficiency in executing accounting of a manufacturing/service/trading organization
- Competence in navigating diverse business scenarios for optimal financial decision making
- Expertise in pricing products, cost analysis, profit comparison, and efficient work management
- Capable of offering valuable insights as a startup consultant

# Choice Based Credit Courses

by Nergy Vidya



## 1. Ability Enhancement Courses (AEC)

Modern Indian Language (MIL)  
& English Language

Enable students to acquire & demonstrate **core linguistic skills** including **critical reading & expository** and **academic writing skills**



- Help students to articulate their arguments clearly
- Recognize importance of language as a mediator of knowledge and identity
- Enhancement of the ability to participate or conduct discussion & debate
- Create understanding of the structure & complexity of both MIL & English Language
- Enable students to acquaint themselves with the cultural & intellectual heritage of the chosen MIL & English language



## 2. Skill Enhancement Courses (SEC)

- Aimed at imparting **practical skills, hands-on training, soft skills**, etc., to enhance the employability of students
- Institutions may **design courses** as per students' needs and available institutional resources

## 3. Value Added Courses (VAC)

- Innovative value-added courses relevant to the discipline or common to all UG programmes

# Choice Based Credit Courses – Nergy Vidya Offerings

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## Courses Offered

### Ability Enhancement Courses (AEC)

- **Cambridge Interchange**  
A Course In Communicative English
  - Communication Skills
  - Speaking Skills
  - Reading Skills
  - Writing Skills

### Skill Enhancement Courses (SEC)

- GST Executive
- Statutory Executive
- Finance Executive
- GST Assistant OJT
- Accounts Assistant OJT

### Value Added Courses (VAC)

- Personal Finance



## STUDENT



- Learn by experiencing for improved retention and understanding
- Real-work exposure
- Time saving & engaging
- Increased employability quotient (self employment | wage employment | entrepreneurship)
- Flexible on-demand learning
- Improved exam readiness
- Boosted employability prospects across various sectors
- MEPSC/BFSI SSC-endorsed Certificates
- Unique opportunity to upgrade to Skill India's NSQF aligned job roles
- Core skill enhancement with NEP 2020 aligned credit scores

## COLLEGE



- Placement cells and drives
- ED Club/ ED Cell/ IIC : Institution Innovation Council
- In-House Consultancy
- Courses mapped and aligned to semester wise UG/PG curriculum
- NEP 2020 Alignment, with credit scores
- NAAC Accreditation benefits
- Affiliation with MEPSC/BFSI SSC under ministry of Skill Development & Entrepreneurship

# This document is prepared by Nergy India



Nergy India is a commerce technology company that has been revolutionizing the commerce education in India since 2020. Nergy has innovated Nergy Vidya, the cloud-based, experiential student lifecycle management platform for commerce education. It uses the power of simulated and interactive learning technology to make commerce learning practicum-oriented through standalone courses and technology tools that can be integrated into the commerce curriculum.

Since Nergy Vidya's courses and tools are aligned with NEP 2020 & OBE, Nergy empowers universities and autonomous colleges to become aligned with these frameworks. University of Delhi and University of Kerala are a few among the higher education institutions that have incorporated Nergy Vidya into their curriculum.

Moreover, **Nergy is a technology partner of MEPSC & BFSI SSCs, under The Ministry of Skill Development & Entrepreneurship, Govt. of India.** Serving as the partner for ICMAI, Nergy is aiding the practical education for their students.



## Ministry Recommendation

Ministry of Skill Development & Entrepreneurship officially recommended our statutory literacy courses as aligned with the Digital India Mission of the Govt. of India

## Approvals & Certifications

- Ministry Approval as Courses derived according to OBE Framework
- NEP 2020 aligned
- Courses approved & registered in NQR
- NOS courses approved by NCVET
- Student certificates from govt. entities
- Courses endorsed by MEPSC /BFSI SSC



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# SkillingIndia

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**Need assistance on aligning  
the commerce UG/PG curriculum with NEP 2020  
with the aid of Nergy Vidya Practicum?**

contact us at:  
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[www.nergyindia.com](http://www.nergyindia.com) | [www.nergyvidya.com](http://www.nergyvidya.com)