

Sardar Patel University, Balaghat (M.P.)



Curriculum For Post Graduate Diploma in Financial Management (Fintech) Semester-I & II From Session: 2026-27



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Course – Post Graduate Diploma in Financial Management (Fintech)

Semester: I Sem

SEMESTER 1

Course Overview Matrix (Semester 1)

Course Code	Course Title	Course Type	Credits	Total Hours	Assessment Mode
FT101	Business Accounting and ERP Softwares	DSC	4	60 (30T + 30L)	Exam + Practical
FT102	Advanced Excel & Data Analytics	DSC	4	60 (30T + 30L)	Exam + Practical
FT103	Indirect Taxation	DSC	4	60 (30T + 30L)	Exam + Practical
SEC101	AI Tools for Professional Productivity	SEC	2	30 (10T + 20L)	Optional Practical
UHV101	Universal Human Values (UHV-I)	UHV	2	30 (Project-based)	Project
AEC101	Business Communication & Soft Skills I	AEC	4	60 (Viva/Practical)	Viva / Practical



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

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Syllabus

Subject Name: Business Accounting and ERP Software, Course Code: FT101

Semester: I Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COb):**

1. **COb1:** To master core financial accounting concepts from manual entries to automated corporate ledgers.
2. **COb2:** To build hands-on efficiency in cloud ERP ecosystems including Tally, Zoho, and SAP Basics.
3. **COb3:** To integrate AI-driven data extraction engines to automate traditional bookkeeping book keeping pipelines.

- **Course Outcomes (CO):**

1. **CO1:** Formulate complete corporate financial records using double-entry bookkeeping parameters.
2. **CO2:** Generate operational books of accounts and multi-location inventory records inside Tally and Zoho Books.
3. **CO3:** Implement AI OCR invoice ingestion setups to reduce accounting data entry time by over 80%.
4. **CO4:** Analyze financial reporting dashboards generated instantly through modern cloud-ERP solutions.

- **Unit 1: Double-Entry Foundation & Final Accounts (6 Hours)**

Accounting concepts, conventions, and journalizing frameworks. Ledger maintenance, Trial Balance validation, and building trading, Profit & Loss accounts, and Balance Sheets.

- **Unit 2: Digital Transition to Core Tally Prime (6 Hours)**

Enterprise digital system setup. Chart of accounts configuration, automated ledger groupings, voucher creation, and inventory master setups (stock items, categories, multi-godown paths).

- **Unit 3: Multi-Platform Cloud Architecture (Zoho Books & SAP Basics) (6 Hours)**

Transitioning to browser-native platforms. Bank feeds connection, multi-currency processing, setup of client billing panels, and introduction to centralized SAP financial modules.

- **Unit 4: AI-Led Hands-Free Bookkeeping Workflows (6 Hours)**

Deploying machine learning models for transaction data capture. Integrating intelligent document parsing (OCR) platforms to capture paper invoices, extract data parameters, and auto-draft accounting vouchers without manual entry.

- **Unit 5: Algorithmic Financial Reporting & Controls (6 Hours)**

Continuous real-time data checking. Tracking automated financial ratios, building

automated aging reports, and implementing automated rule-checks within the ledger to flag abnormal transactions instantly.

- **Lab & Practical Experiments**

Lab: FT101 (Accounting & ERP Lab)

1. **Experiment 1:** Move a 30-day manual accounting problem sheet into Tally Prime, generating clean digital financial statements.
2. **Experiment 2:** Connect an AI-OCR tool to a cloud Zoho Books account to ingest 25 multi-format invoices, evaluating data capture accuracy.
3. **Experiment 3:** Configure a dynamic Bank Reconciliation Statement (BRS) inside an ERP workspace using an external CSV statement payload.



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

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Syllabus

Subject Name: Advanced Excel & Data Analytics, Course Code: FT102

Semester: I Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COB):**

1. **COB1:** To engineer analytical financial models using dynamic advanced spreadsheet elements.
2. **COB2:** To clean up unstructured data payloads using Power Query and write automated tasks via VBA macro architectures.
3. **COB3:** To leverage generative AI programming models to write clean, custom data analytics scripts.

- **Course Outcomes (CO):**

1. **CO1:** Construct automated data cleaning channels using advanced Power Query pipelines.
2. **CO2:** Design complex executive dashboards using Pivot Tables, charts, and interactive slicers.
3. **CO3:** Write, interpret, and debug VBA scripts and modern macros co-piloted by generative language models.
4. **CO4:** Predict future corporate cash positions through advanced statistical data arrays.

- **Unit 1: Logical Modeling & Dynamic Formula Chains (6 Hours)**

Mastering advanced logic functions (XLOOKUP, INDEX-MATCH, nested IFS). Handling complex arrays, dynamic conditional formatting criteria, and designing cell-validation guardrails.

- **Unit 2: Power Query & Enterprise ETL Infrastructure (6 Hours)**

Extract, Transform, Load (ETL) systems. Extracting unformatted transactional logs from text, CSV, web pages, and PDFs. Merging, appending, and reshaping messy transactional logs inside Power Query.

- **Unit 3: Traditional Automation via VBA Architecture (6 Hours)**

The Visual Basic for Applications (VBA) editor environment. Recording contextual macros, interpreting code loops, building custom formulas, and automating recurring file conversion tasks.

- **Unit 4: AI Co-Piloted Data Engineering (6 Hours)**

Using conversational AI engines (ChatGPT, Copilot) to generate, optimize, and translate spreadsheet models. Debugging code compilation errors using natural language prompts.

- **Unit 5: Business Intelligence & Predictive Projections (6 Hours)**

Connecting tables using Power Pivot data models. Writing basic Data Analysis Expressions (DAX) strings. Generating executive performance dashboards equipped with automated timeline forecasting models.

- **Lab & Practical Experiments**

Lab: FT102 (Advanced Data Analytics Lab)

1. **Experiment 1:** Standardize a broken 20,000-row business data sheet using Power Query without editing cells manually.
2. **Experiment 2:** Build an interactive multi-variable corporate performance dashboard using Power Pivot and custom DAX metrics.
3. **Experiment 3:** Use AI code assistants to write and execute an error-free VBA macro that splits a single worksheet into multiple files automatically



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

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Syllabus

Subject Name: Indirect Taxation,

Course Code: FT103

Semester: I Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COB):**

1. **COB1:** To decipher the legal and operational architecture of the Goods and Services Tax (GST) and Customs law in India.
2. **COB2:** To execute actual portal-level tax computations, e-invoicing, and Input Tax Credit (ITC) tracking.
3. **COB3:** To implement AI automated data reconciliation workflows to prevent compliance mismatches.

- **Course Outcomes (CO):**

1. **CO1:** Calculate accurate intra-state and inter-state GST liabilities factoring in diverse item slabs.
2. **CO2:** Execute flawless statutory filings, e-way bills, and automated e-invoices across portal environments.
3. **CO3:** Reconcile corporate purchase files against government data portals using advanced automated validation scripts.
4. **CO4:** Classify cross-border import shipments and evaluate customs duty liabilities correctly.

- **Unit 1: Constitutional Layout of GST & Supply Parameters (6 Hours)**

Genesis of indirect tax in India. Dual GST framework, place of supply, time of supply, and value of taxable supply calculations. Registration benchmarks and criteria.

- **Unit 2: Dynamic Input Tax Credit (ITC) Mechanics (6 Hours)**

Eligibility criteria for claiming ITC, blocked credits under Section 17(5), and mandatory reversal provisions. Reconciling internal accounting data against external supplier filings (GSTR-2B layout).

- **Unit 3: Statutory E-Filing & Digital Invoicing Pipelines (6 Hours)**

Execution processes for monthly returns (GSTR-1, GSTR-3B). Real-time E-Way Bill generation mechanisms and setting up automated API connections for corporate E-Invoicing compliance.

- **Unit 4: AI-Driven Automated Compliance & Verification (6 Hours)**

Deploying data-matching automation to track multi-vendor billing histories. Configuring auto-alerts to isolate defaulting suppliers, compute tax exposure gaps, and continuously match purchase ledgers to cloud portals.

- **Unit 5: Customs Law & Cross-Border Logistics Compliance (6 Hours)**

Scope of the Customs Act. Calculating custom valuations, basic duty, protective tariffs, and anti-dumping fees. Navigating ICEGATE workflows and automated single-window customs processing systems.

- **Lab & Practical Experiments**

Lab: FT103 (Indirect Taxation Lab)

1. **Experiment 1:** Compute end-to-end tax liabilities for an inter-state enterprise, outputting clean electronic return data files.
2. **Experiment 2:** Connect a validation script to a mock sales file to flag invalid GST numbers and clean the dataset before upload.
3. **Experiment 3:** Perform a live reconciliation simulation matching a company's purchase book against a 1,000-row GSTR-2B data file.



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

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Syllabus

Course – Post Graduate Diploma in Financial Management (Fintech)

Semester: II Sem

SEMESTER II

Course Overview Matrix (Semester II)

Course Code	Course Title	Course Type	Credits	Total Hours	Assessment Mode
IKS201	IKS: Bharatiya Management Thought	IKS	2	30 Hours	Exam / Viva
FT201	Audit Practices & Internal Control	DSC	4	60 (30T + 30L)	Exam + Practical
FT202	Direct Taxation	DSC	4	60 (30T + 30L)	Exam + Practical
FT203	Business Management	DSE	4	60 (45T + 15L)	Exam + Practical
OJT200	On-Job Training (Industry Immersion)	OJT	6	180 Hours	Field Viva



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

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Syllabus

Subject Name: Audit Practices & Internal Control, Course Code: FT201

Semester: II Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COB):**

1. **COB1:** To introduce standard framework matrices for conducting both Statutory and Internal Auditing.
2. **COB2:** To establish rigorous verification paths for balance sheets, operational ledgers, and inventory systems.
3. **COB3:** To train students in using automated data audit routines and AI-driven fraud detection engines.

- **Course Outcomes (CO):**

1. **CO1:** Design systematic audit plan blueprints for diverse mid-sized corporate entities.
2. **CO2:** Perform automated fraud risk reviews across expansive transaction ledger populations.
3. **CO3:** Check internal accounting system architectures against established standard controls.
4. **CO4:** Compile professional, compliant audit summary reports detailing found control exceptions.

- **Unit 1: Audit Frameworks & Planning Standards (6 Hours)**

Definition and scope of auditing. Distinguishing Statutory vs. Internal Audits. Materiality calculations, drafting audit programs, working paper architecture, and documentation standards.

- **Unit 2: Substantive Verification & Assets Auditing (6 Hours)**

Audit procedures for verifying revenue, expenses, cash assets, accounts receivable, and capital equipment balance entries. Designing validation checks for physical inventory tracking.

- **Unit 3: Internal Control Matrices & CARO Compliance (6 Hours)**

Evaluating corporate internal control environments. Testing workflow segregation of duties, assessing risk, and understanding reporting mandates under the Companies Auditor's Report Order (CARO).

- **Unit 4: AI Forensic Auditing & Algorithmic Discovery (6 Hours)**

Deploying machine learning models for anomaly detection. Using analytical routines to scan 100% of ledger balances to isolate unusual weekend entries, duplicated round-number amounts, or suspicious patterns instantly.

- **Unit 5: Digital Trail Audits & Corporate Reporting (6 Hours)**

Auditing complex data flows inside enterprise ERP architectures. Drafting final audit summaries, managing qualifications, and compiling formal internal control deficiency letters.

Lab & Practical Experiments - Sem 2

Lab: FT201 (Audit Practices Lab)

1. **Experiment 1:** Design a detailed corporate audit plan and step-by-step program document inside an audit planning tool for a mock client.
2. **Experiment 2:** Run an automated data screening check on a 10,000-row general ledger to pull out out-of-sequence invoices and duplicate transactions.
3. **Experiment 3:** Build a dynamic internal control checklist dashboard to evaluate a company's data access parameters.



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Subject Name: Direct Taxation,

Course Code: FT202

Semester: II Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COB):**

1. **COB1:** To deliver an in-depth understanding of the Indian Income Tax Act structure and calculations.
2. **COB2:** To master practical computations across corporate income lines and calculate withholding tax pathways.
3. **COB3:** To instruct students on using electronic filing utilities to prepare valid ITR data returns.

- **Course Outcomes (CO):**

1. **CO1:** Compute total taxable corporate and individual income metrics factoring in various deductions.
2. **CO2:** Track TDS liabilities, execute monthly withholding payments, and clear tax certificates.
3. **CO3:** File verified electronic income tax returns (ITR classifications) using official utility tools.
4. **CO4:** Deploy AI legal querying interfaces to draft solid, structured responses to tax assessment notifications.

- **Unit 1: Heads of Income & Basis of Charge (6 Hours)**

Introduction to the Income Tax Act. Assessing residency parameters. Core computing rules across Salaries, House Property, PGBP, Capital Gains, and Residual Income streams.

- **Unit 2: Deductions, Exemptions & Tax Regime Transitions (6 Hours)**

Detailed look at Chapter VI-A deductions (80C, 80D, 80G). Strategic analysis of individual and corporate financial footprints when switching between Old vs. New Tax Regimes.

- **Unit 3: Withholding Taxes (TDS/TCS) & Advance Tax (6 Hours)**

Statutory duties under TDS and TCS frameworks. Computing advance tax milestones, checking rate charts, filing quarterly withholding returns, and generating official tax certificates.

- **Unit 4: AI-Guided Strategy & Statutory Case Research (6 Hours)**

Using conversational AI engines configured with complete tax codes to run quick statutory research, analyze historical case laws, and optimize deduction planning safely.

- **Unit 5: Electronic ITR Layouts & Notice Management (6 Hours)**

Operational layout of returns from ITR-1 to ITR-6. Managing electronic assessment accounts, handling portal errors, and processing automated clearing notifications under Section 143(1).

Lab & Practical Experiments - Sem 2

Lab: FT202 (Direct Taxation Lab)

- **Experiment 1:** Compute total taxable earnings and liabilities for a multi-source corporate profile across different tax options.
- **Experiment 2:** Complete a mock quarterly TDS filing file and run validation checks using the government utility tool.
- **Experiment 3:** Generate validated, error-free offline JSON filing schemas for ITR-1 and ITR-4 using official government tax software.



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Syllabus

Subject Name: Business Management,

Course Code: FT203

Semester: II Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COB):**

1. **COB1:** To connect foundational theories of business strategy, human resources, and operations management.
2. **COB2:** To teach modern project management methods alongside digital execution workflows.
3. **COB3:** To introduce low-code automation tools for managing everyday business operations.

- **Course Outcomes (CO):**

1. **CO1:** Formulate clear strategic plan options for expanding digital business initiatives.
2. **CO2:** Design efficient operational process maps using visual automation design frameworks.
3. **CO3:** Configure automated employee tracking, data capture, and communication pipelines.
4. **CO4:** Analyze business operational cost centers to optimize process efficiency.

- **Unit 1: Corporate Strategy & Market Alignment (9 Hours)**

Strategic planning principles, competitive analysis models, and value chain design. Managing product rollouts, scaling business models, and steering digital transformation initiatives.

- **Unit 2: Automated Human Resource Workflows (9 Hours)**

Modern talent management frameworks. Digital recruitment tracking, payroll system architecture, performance tracking setups, and managing remote worker communication challenges.

- **Unit 3: Operations Design & Supply Performance (9 Hours)**

Managing service and product delivery processes. Quality control standards, capacity planning methods, and identifying cost blocks inside corporate delivery channels.

- **Unit 4: Autonomous Operations & Low-Code Systems (9 Hours)**

Using low-code automation tools to handle administrative tasks. Building automated messaging triggers and linking isolated business apps to create hands-free operational pipelines.

- **Unit 5: Agile Project Execution & Tracking (9 Hours)**

Agile project management practices. Setting up milestone dashboards, tracking task progress visually, and using data trends to improve operational workflows.

Lab: FT203 (Business Management Lab)

- **Experiment 1:** Create an automated task assignment and escalation tracker for a virtual team using modern digital workspaces.
- **Experiment 2:** Build a live automated workflow that intercepts customer issue tickets, logs them in a tracking sheet, and routes alert messages based on urgency.
- **Experiment 3:** Map out a company's main operational delivery process using standard visual modeling charts to spot production delays.

- **Unified Assessment Blueprint**

Every 4-credit course (FT101, FT102, FT103, FT201, FT202, and FT203) follows this mandatory assessment structure to balance conceptual clarity with practical AI execution capability:

- **On-Job Training (OJT200) Assessment Rules (6 Credits):** Evaluated via a 100-mark Field Viva. Students must present a concrete project case study showing where they successfully designed and launched a low-code automation pipeline or AI workflow inside their host enterprise.
- **Standard Textbook & Resource Library**
Recommended Core Textbooks:
 1. **Accounting & ERP:** Tally Education Pvt. Ltd., Official Guide to Financial Accounting using Tally Prime, BPB Publications.
 2. **Spreadsheet Engineering:** Alexander, M., & Walkenbach, J., Excel Dashboards and Reports (Modern Edition), John Wiley & Sons.
 3. **Taxation Systems:** Singhania, Dr. Vinod K., & Singhania, Dr. Kapil, Direct Taxes & Indirect Taxes: Law and Practice, Taxmann Publications.
 4. **Audit Practices:** Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons.

Strategic AI & Digital Reference Resources:

1. **Marr, Bernard**, Artificial Intelligence in Practice: How Companies Use AI to Solve Real-World Finance Problems, Wiley.
2. **UiPath Automation Academy & Microsoft Learn**, Finance Automation Tracks & Data Analytics Power Platforms Engineering Frameworks.
3. **Official Portals:** Income Tax Department E-Filing Portal (incometax.gov.in) and CBIC GST Network Resources (gst.gov.in).