SANKALCHAND PATEL UNIVERSITY, VISNAGAR

Faculty of Commerce

Structure, Teaching Scheme and Syllabus of

Post Graduate Diploma in US Taxation (PGDUST)

Program Code: CM202

With effect from: 2024-25

SEMESTER- I

Branch Name:	PGDUST
Program Code:	CM202
Course Title:	Basic of US Taxation
Course Code:	**1CM2020101**
Pre-requisite Course:	Basics knowledge of Indian taxation and accounting.

Course Objectives:

1. To make the students aware with US taxation and basic accounting.
2. To provided knowledge of basic tax structure of US taxation
3. To provided knowledge of basic accounting concept of US accounting.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture (L)	**Tutorial (T)**	**Practical (P)**	**Credit**	**Theory (Marks)**		**Practical (Marks)**		**Total (Marks)**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
4		**-**	**4**	**60**	**40**	**-**	**-**	**100**

Course Contents:

Sr. No	**Topic**	**Total Hours**	**Weightage (%)**
1	**Basic Accounting Concepts:** Type of Accounts, Golden rule of accounting, Trial balance, P&L Accounts, Balance Sheet, Income tax slab and rate, How to calculate tax, Difference between Book, GAAP and Tax, Difference between provision and compliance.	15	25
2	**Brief About IRS:** Brief about Agency, IRS History Timeline, The IRS Mission, Statutory authority, Address, main office, Equity, diversity and inclusion at IRS, Background, IRS definitions of equity, diversity and inclusion, Affirmative employment – Disability, The IRS is improving the taxpayer experience, with many more improvements on the way **Filing Return Type:** Separate filing, Consolidated filing.	15	25
3	**Business Type:** Sole Proprietorship, Partnership, International business, C Corporation, S Corporation, Limited Liability Company or LLC. **Type of Forms:** Estimated Form, Extention Form, Return Form, Primary Form, Subsidiary Form, Non Credit Form, Credit Form	15	25
4	**Filing Jurisdiction and associated key Taxes in focus:** Federal, Individual Income Tax, Business Income Tax, Partnership Tax Reporting, State (50 States/Jurisdictions)Individual Income Tax, Business Income Tax, Partnership Tax Reporting, Partnership Entity Level Tax, Composite Tax, Withholding Tax.	15	25

Text Books:

1. "U.S. Master Tax Guide" by CCH Tax Law Editors (2024)

Reference book:

1. TheTaxBook™: 1040 Edition (2023) TheTaxBook™: 1040 Edition (2023) Published: January 15, 2024 ,Author(s): Tax Materials Inc.
2. Federal Taxation Practice and Procedure (14th Edition) Published: January 5, 2024, Author(s): Robert J. Misey.

3. "Financial Accounting" by Robert Libby, Patricia Libby, and Frank Hodge (10th Edition, 2021)
4. "Intermediate Accounting" by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield (17th Edition, 2020)

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Learn about different types of accounts (like personal, real, and nominal accounts), the "Golden Rule" of accounting (rules for debit and credit), how a Trial Balance works, and how Profit & Loss (P&L) Accounts, Balance Sheets, and Income Tax calculations are structured.	1 Remembering
CLO2	Gain a basic understanding of the Internal Revenue Service (IRS), including its mission, history, and the agency's commitment to equity, diversity, and inclusion. Learn about the statutory authority that allows the IRS to operate and its plans for improving taxpayer experiences.	3 Applying 1 Remembering
CLO3	Learn the differences between Sole Proprietorships, Partnerships, Corporations (like C Corporations and S Corporations), and Limited Liability Companies (LLCs). Also, understand how international business structures compare to U.S. business entities.	2 Understanding 1 Remembering
CLO4	Understand the types of tax returns you might file, including separate or consolidated filings, and learn about different tax forms, such as estimated forms, extension forms, and primary or subsidiary forms.	3 Applying,
CLO5	Learn how taxes are filed across different levels of government (federal and state) and the various types of taxes in focus, including individual income tax, business income tax, partnership tax, and withholding tax.	2 Understanding
CLO6	Learn the difference between **Book Accounting** (recording financial transactions), **GAAP** (Generally Accepted Accounting Principles for financial reporting), and **Tax Accounting** (how taxes are calculated). Also, understand the difference between **Provision** (setting aside funds for tax) and **Compliance** (following tax laws).	2 Understanding

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes (CLOs)	Program Outcomes(POs)						Program Specific Outcomes (PSOs)	
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**
CLO1		**L**		**H**		**H**	**H**	
CLO2	**M**		**H**		**L**			**M**
CLO3		**H**		**M**		**L**	**M**	
CLO4	**L**	**M**			**H**			**H**
CLO5	**L**		**M**	**H**	**H**			**L**
CLO6		**L**	**M**	**H**		**L**	**M**	

H: High, M: Medium, L: Low

FACULTY OF COMMERCE
PGDUST (Semester - I)
In Effect from Academic Year 2024-25

Branch Name:	PGDUST
Program Code:	CM202
Course Title:	Federal Taxation
Course Code:	**1CM2020102**
Pre-requisite Course:	Basics knowledge of tax structure of US taxation.

Course Objectives:

1. To make the students aware with US Federal Taxation system.
2. To provided knowledge of Federal Taxation structure of US taxation.
3. To provided knowledge of Federal Taxation Form type of US taxation.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4		-	4	60	40	-	-	100

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Overview of filer information:** Entity Information, Entity Name, Entity Address, Federal Entity Identification Number, Social Security Number, Country of Formation, U.S. State of Formation, Date of Formation / Acquisition / Merger / Disposition / Liquidation, Country of Business, Business Activity Code, Domicile, U.S. Legal Characterization, U.S. Tax Characterization, Local Country Legal Characterization, Local Country Tax Characterization, Entity Status – Active, Entity Status – Dormant, Compliance Exchange Rate Period, Compliance Functional Currency, Compliance BOY Exchange Rate, Compliance EOY Exchange Rate, Compliance Average Exchange Rate, Country Tax Rate, Entity Address Information, Contact Information, Signature Information, Preparer Information, Ownership information.	15	25
2	**U.S. Corporation Income Tax Return (Form 1120):**Filer Information, Income Statement, Dividends, Inclusions, and Special Deductions, Tax Computation, Payment and Credit, Accounting method, Cash, Accrual, Balance Sheet, Income (Loss) Book with Income per Return, Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable (Form 1120 Schedule M-3 and Form 8916-A),Income per Return Additional Information for Schedule M-3 Filers (Form 1120 Schedule B),Capital Gains and Losses (Form 1120 Schedule D)Sales and Other Dispositions of Capital Assets (Form 8949),Information on Certain Persons Owning the Corporation's Voting Stock (Form 1120 Schedule G),Foreign Operations of U.S. Corporations (Form 1120 Schedule N),Consent Plan and Apportionment Schedule for a Controlled Group (Form 1120 Schedule O),Alternative Minimum Tax—Corporations (Form 4626),Cost of Goods Sold (Form 1125-A),Compensation of Officers (Form 112-E),General Business Credit (Form 3800),Depreciation and Amortization (Including Information on Listed Property) (Form 4562),Sales of Business Property (Form 4797),Limitation on Business Interest Expense Under Section	15	25

	163(j) (Form 8990),Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts (Form 8991),Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI) (Form 8993),U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI) (Form 8992 and its Schedules)		
3	**Overview of U.S. Life Insurance Company Income Tax Return** (Form 1120-L)Overview of U.S. Property and Casualty Insurance Company Income Tax Return (Form 1120-PC)	15	25
4	**U.S. Return of Partnership Income (Form 1065)**Filer Information, Partner allocation agreement, Income Statement, Partners' Distributive Share of Ordinary business income (loss),Partners' Distributive Share Items of Separately stated income, Partner's Share of Income, Deductions, Credits, etc. (Schedule K-1)Partners' Distributive Share Items—International (Schedule K-2),Partner's Share of Income, Deductions, Credits, etc.—International (Schedule K-3).	15	25

Text Books:

1. Federal Taxation Practice and Procedure (14th Edition) Published: January 5, 2024, Author(s): Robert J. Misey.

Reference book:

1. TheTaxBook™: 1040 Edition (2023) TheTaxBook™: 1040 Edition (2023) Published: January 15, 2024 ,Author(s): Tax Materials Inc.
2. Income Tax Regulations (Summer 2023)Published: October 22, 2023Author(s): Wolters Kluwer Tax Law Editors

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Learn how to collect and understand important entity details like the entity's name, address, identification numbers, formation details (such as country and state of formation), and its tax status (active or dormant). This includes knowing how to handle business activity codes and entity ownership information.	2 Understanding 1 Remembering
CLO2	Gain a basic understanding of U.S. Corporation tax return filings, including filer information, income statement details, dividends, special deductions, capital gains/losses, tax computations, payments, and the reconciliation of book income with tax income. Also, understand additional schedules like M-3 and G for corporations.	2 Understanding 3 Applying
CLO3	understand the key components of tax returns for U.S. life insurance companies (Form 1120-L) and U.S. property and casualty insurance companies (Form 1120-PC), including income details, special deductions, and applicable tax rates.	2 Understanding 3 Applying,
CLO4	Learn about U.S. partnership income tax returns, which include information on partner allocation agreements, the partnership's income statement, and the distribution of profits or losses to partners via Schedule K-1. International items are covered through Schedules K-2 and K-3.	2 Understanding 3 Applying,
CLO5	Understand the variety of tax forms needed for businesses in the U.S., including schedules for capital gains (Schedule D), cost of goods sold (Form 1125-A), officer compensation (Form 112-E), and limitations on business interest expenses (Form 8990). This also covers global reporting requirements like GILTI (Global Intangible Low-Taxed Income) and FDII (Foreign-Derived Intangible Income).	2 Understanding 3 Applying
CLO6	Understand how compliance exchange rates (beginning of year, end of year, average rates) impact tax filings and how to work with different currency values in tax calculations. Additionally, learn about calculating taxes based on country-specific tax rates and U.S. and local tax characterizations.	2 Understanding

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes (CLOs)	Program Outcomes (POs)						Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CLO1	L		H			M	H	
CLO2	H		M		H			M
CLO3		M		L		H	M	
CLO4	M	M			H			H
CLO5	L		L	H	H			L
CLO6		M	M	H		L	M	

H: High, M: Medium, L: Low

FACULTY OF COMMERCE
PGDUST (Semester - I)
In Effect from Academic Year 2024-25

Branch Name:	PGDUST
Program Code:	CM202
Course Title:	International Taxation- I
Course Code:	**1CM2020103**
Pre-requisite Course:	Basics knowledge of tax structure of US taxation and Federal Taxation.

Course Objectives:
1. To make the students aware with US International Taxation system.
2. To provided knowledge of structure of International Taxation of US taxation.
3. To provided knowledge of International Taxation Form type of US taxation.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		Total (Marks)
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	-	-	4	60	40	-	-	100

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Overview of Foreign entity:** Types of Foreign entities, Controlled Foreign Entity (CFC), 10/50 Entity, Passive foreign investment company, Portfolio Investment Entity, Foreign Branch OR Disregarded Branch (Hybrid entity).	15	25
2	**Earnings and Profits:** Concept of E&P,E&P Computational Methods, Pre 1987,Post 1986,Post 2017,Under Section 901,Under Section 902,Under Section 960.Tax Adjustments.	15	25
3	**Sourcing Concept:** Subpart F, Non Subpart F and 951A GILTI, Passive and General, Income Sourcing base, Expense Sourcing base. **Information Return of U.S. Persons With Respect to Certain Foreign Corporations (Form 5471):**Filer Information, Foreign Corporation Information, Ownership Information, U.S. Shareholders of Foreign Corporation, Direct Shareholders of Foreign Corporation, Income Statement, Balance Sheet, Summary of Shareholder's Income From Foreign Corporation, Income, War Profits, and Excess Profits Taxes Paid or Accrued (Form 5471 Schedule E),Taxes Paid or Accrued Directly by Foreign Corporation,	15	25
4	**Taxes Deemed Paid by Foreign Corporation:**, Taxes for Which a Foreign Tax Credit Is Disallowed, Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation, Current Earnings and Profits (Form 5471 Schedule H),Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation (Form 5471 Schedule J),Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations (Form 5471 Schedule P),Distributions From a Foreign Corporation (Form 5471 Schedule R),CFC Income by CFC Income Groups (Form 5471 Schedule Q),Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons (Form 5471 Schedule M),Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock (Form 5471 Schedule O)	15	25

Text Books:

1. Herzfeld's International Taxation in a Nutshell, 13th, Mindy Herzfeld .

Reference book:

1. U.S. Master Tax Guide® Hardbound Edition (2024), Published: January 5, 2024, Author(s): Wolters Kluwer US Editorial Staff
2. "International Taxation in a Nutshell" by Richard L. Doernberg (11th Edition, 2022)
3. "Practical Guide to U.S. Taxation of International Transactions" by Michael S. Schadewald and Robert J. Misey Jr. (12th Edition, 2022)
4. "The International Taxation System" edited by Andrew Lymer and John Hasseldine (2023)

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomy Level
CLO1	Learn the different types of foreign entities, such as Controlled Foreign Corporations (CFCs), 10/50 Entities, Passive Foreign Investment Companies (PFICs), Portfolio Investment Entities, and foreign or disregarded branches. Understand how these entities are treated under U.S. tax laws.	1 Remembering
CLO2	Gain an understanding of the concept of Earnings and Profits (E&P) and how it affects taxation. Learn how to compute E&P based on different periods (Pre-1987, Post-1986, and Post-2017), and the adjustments made under Sections 901, 902, and 960.	2 Understanding
CLO3	Understand the rules for determining how income is sourced for tax purposes, including Subpart F income, non-Subpart F income, and GILTI (Global Intangible Low-Taxed Income). Learn how to source passive and general income, and the basis for sourcing both income and expenses.	3 Applying,
CLO4	Learn how U.S. persons with ownership or interest in foreign corporations report their information using Form 5471. This includes reporting details about the foreign corporation, its shareholders, income statement, balance sheet, and taxes paid or accrued by the corporation.	3 Applying,
CLO5	Learn about taxes paid by foreign corporations, including direct and deemed paid taxes. Understand how foreign tax credits work and the disallowance of credits in certain cases. Also, learn about current and accumulated earnings and profits (E&P) and how previously taxed E&P affects U.S. shareholders.	2 Understanding 3 Applying
CLO6	Understand the reporting requirements for transactions between a controlled foreign corporation and its shareholders or other related persons. Learn about the tax implications of the organization, reorganization, acquisition, or disposition of stock of foreign corporations.	2 Understanding

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes (CLOs)	Program Outcomes(POs)						Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CLO1	H		M		L	M	M	
CLO2	H		M		H			M
CLO3		H		M		H	H	
CLO4	M	L			M			M
CLO5	H		M	H	L		L	
CLO6		M	M	H		L	M	H

H: High, M: Medium, L: Low

SANKALCHAND PATEL UNIVERSITY
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FACULTY OF COMMERCE
PGDUST (Semester - I)
In Effect from Academic Year 2024-25

Branch Name:	PGDUST
Program Code:	CM202
Course Title:	International Taxation- II
Course Code:	**1CM2020104**
Pre-requisite Course:	Basics knowledge of tax structure of US taxation and Federal Taxation.

Course Objectives:
1. To make the students aware with US International Taxation system.
2. To provided knowledge of structure of International Taxation of US taxation.
3. To provided knowledge of International Taxation Form type of US taxation.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	-	-	4	60	40	-	-	100

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs) (Form 8858):** Filer Information, Income Statement, Balance Sheet, Income Taxes Paid or Accrued, Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities (Form 8858 Schedule M),	15	25
2	**Return of U.S. Persons With Respect to Certain Foreign Partnerships (Form 8865):** Filer Information, Partner allocation agreement, Income Statement, Partners' Distributive Share of Ordinary business income (loss),Partners' Distributive Share Items of Separately stated income, Partner's Share of Income, Deductions, Credits, etc.	15	25
3	**Return of U.S. Persons With Respect to Certain Foreign Partnerships (Form 8865):** (Schedule K-1),Partners' Distributive Share Items—International (Schedule K-2),Partner's Share of Income, Deductions, Credits, etc.—International (Schedule K-3)	15	25
4	**Foreign Tax Credit:** Overview of Foreign Tax Credit, Overview of Foreign Tax Credit (Form 1118) ,Overview of Foreign Tax Redeterminations (Form 1118 Schedule L)	15	25

Text Books:

1. Herzfeld's International Taxation in a Nutshell, 13th, Mindy Herzfeld .

Reference book:

1. U.S. Master Tax Guide® Hardbound Edition (2024), Published: January 5, 2024, Author(s): Wolters Kluwer US Editorial Staff
2. "International Taxation in a Nutshell" by Richard L. Doernberg (11th Edition, 2022)
3. "Practical Guide to U.S. Taxation of International Transactions" by Michael S. Schadewald and Robert J. Misey Jr. (12th Edition, 2022)
4. "The International Taxation System" edited by Andrew Lymer and John Hasseldine (2023)

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomy Level
CLO1	Learn how to report financial and tax information for Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs) using Form 8858. This includes understanding filer information, income statements, balance sheets, taxes paid or accrued, and transactions between the FDE/FB and related entities.	1 Remembering
CLO2	Understand the tax reporting requirements for U.S. persons with ownership or interest in foreign partnerships. Learn how to complete Form 8865, which covers filer information, partner allocation agreements, and details about the partnership's income, deductions, and credits.	2 Understanding 3 Applying
CLO3	Learn how partners in foreign partnerships receive their share of income, deductions, and credits, which are reported on Schedule K-1 (for ordinary income) and Schedules K-2 and K-3 (for international income). This helps partners understand their tax obligations related to foreign partnerships.	3 Applying,
CLO4	Gain a basic understanding of the Foreign Tax Credit (FTC), which allows U.S. taxpayers to reduce their U.S. tax liability by the amount of taxes paid to foreign governments. This helps avoid double taxation on foreign-sourced income.	2 Understanding
CLO5	Understand the process of claiming a Foreign Tax Credit by completing Form 1118. This includes details about taxes paid to foreign countries, the allocation of income, and any limitations on the credit.	2 Understanding
CLO6	learn how to report changes in previously claimed foreign tax credits using Schedule L of Form 1118, known as Foreign Tax Redeterminations. This helps to correct any adjustments to the foreign taxes that were initially reported.	3 Applying,

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes (CLOs)	Program Outcomes (POs)						Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CLO1	M		H	L		M		H
CLO2		H		M	H		M	
CLO3	H		M			H		L
CLO4	M	L		H			H	
CLO5			H	M	L			M
CLO6	H		M	H		L	L	

H: High, M: Medium, L: Low

FACULTY OF COMMERCE
PGDUST (Semester - I)
In Effect from Academic Year 2024-25

Branch Name:	PGDUST
Program Code:	CM202
Course Title:	Basic Excel
Course Code:	**1CM2020105**
Pre-requisite Course:	Basic computer knowledge.

Course Objectives:

1. Learners will be able to search for data, navigate to named cells, ranges, or workbook elements, and insert or remove hyperlinks effectively.
2. Learners will be able to perform data summarization using functions like SUM, MIN, MAX, COUNT, and AVERAGE, as well as execute conditional operations using IF, SUMIF, AVERAGEIF, and COUNTIF functions.
3. Learners will be able to create Excel tables from cell ranges, convert tables back to ranges, add or remove table rows and columns, and apply and customize table styles and options.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
-	-	8	4	-	-	60	40	100

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Manage Workbook Options and Settings** 1.1. Create Worksheets and Workbooks ▪ Create a workbook ▪ Import data from a delimited text file ▪ Add a worksheet to an existing workbook ▪ Copy and move a worksheet 1.2. Navigate in Worksheets and Workbooks ▪ Search for data within a workbook ▪ Navigate to a named cell, range, or workbook element ▪ Insert and remove hyperlinks 1.3. Format Worksheets and Workbooks ▪ Change worksheet tab color ▪ Rename a worksheet ▪ Change worksheet order ▪ Insert and delete columns or rows ▪ Change workbook themes ▪ Adjust row height and column width ▪ Insert headers and footers 1.4. Customize Options and Views for Worksheets and Workbooks ▪ Hide or unhide worksheets ▪ Hide or unhide columns and rows ▪ Customize the Quick Access toolbar ▪ Modify document properties ▪ Display formulas 1.5. Configure Worksheets and Workbooks for Distribution ▪ Inspect a workbook for hidden properties or personal information ▪ Inspect a workbook for accessibility issues ▪ Inspect a workbook for compatibility issues	16	25
2	**Apply Custom Data Formats and Layouts** 2.1. Apply Custom Data Formats and Validation ▪ Create custom number formats ▪ Populate cells by using advanced Fill Series options ▪ Configure data validation 2.2. Apply Advanced Conditional Formatting and Filtering ▪ Create custom conditional formatting rules ▪ Create conditional formatting rules that use formulas ▪ Manage conditional formatting rules 2.3. Create and Modify Custom Workbook Elements ▪ Create and modify simple macros ▪ Insert and configure form controls	16	25

3	**Create Tables** 3.1. Create and Manage Tables ▪ Create an Excel table from a cell range ▪ Convert a table to a cell range ▪ Add or remove table rows and columns 3.2.Manage Table Styles and Options ▪ Apply styles to tables ▪ Configure table style options ▪ Insert total rows 3.3.Filter and Sort a Table ▪ Filter records ▪ Sort data by multiple columns ▪ Change sort order ▪ Remove duplicate records **Perform Operations with Formulas and Functions** 3.4. Summarize Data by using Functions ▪ Insert references ▪ Perform calculations by using the SUM function ▪ Perform calculations by using MIN and MAX functions ▪ Perform calculations by using the COUNT function ▪ Perform calculations by using the AVERAGE function 3.5.Perform Conditional Operations by using Functions ▪ Perform logical operations by using the IF function ▪ Perform logical operations by using the SUMIF function ▪ Perform logical operations by using the AVERAGEIF function ▪ Perform statistical operations by using the COUNTIF function	16	25
4	**Create Charts and Objects** 4.1.Create Charts ▪ Create a new chart ▪ Add additional data series ▪ Switch between rows and columns in source data ▪ Analyze data by using Quick Analysis 4.2.Format Charts ▪ Resize charts ▪ Add and modify chart elements ▪ Apply chart layouts and styles ▪ Move charts to a chart sheet 4.3.Insert and Format Objects ▪ Insert text boxes and shapes ▪ Insert images ▪ Modify object properties ▪ Add alternative text to objects for accessibility	16	25

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomy Level
CLO1	Understand how to create a new workbook, import data from text files, add, copy, or move worksheets, and search for data within workbooks.	2 Understanding 3 Applying
CLO2	Gain the skills to navigate named cells or ranges, insert and remove hyperlinks, change worksheet tab colors, rename and reorder worksheets, and adjust row height or column width.	1 Remembering
CLO3	Learn how to inspect workbooks for hidden properties, personal information, accessibility, and compatibility issues to ensure the workbook is ready for sharing.	3 Applying,
CLO4	Understand how to create custom number formats, use advanced fill options, configure data validation, and apply conditional formatting rules based on formulas.	2 Understanding
CLO5	Learn how to create tables from a cell range, apply styles, insert total rows, filter records, sort data by multiple columns, and remove duplicate records.	2 Understanding
CLO6	Develop skills in creating charts, adding data series, switching rows and columns, resizing charts, modifying chart elements, and inserting text boxes, shapes, and images with accessibility features like alternative text.	3 Applying,

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes (CLOs)	Program Outcomes (POs)						Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CLO1	M		H	L		M		H
CLO2		H		M	H		M	
CLO3	H		M			H		L
CLO4	M	L		H			H	
CLO5			H	M	L			M
CLO6	H		M	H		L	L	

H: High, M: Medium, L: Low