THE VISION OF NEP 2020:

Integrating Bharatiya Knowledge System in Commerce and Business Textbooks

THE VISION OF NEP 2020:

Integrating Bharatiya Knowledge System in Commerce and Business Textbooks

Vidya Bharati Uchcha Shiksha Sansthan



VIDYA BHARATI UCHCHA SHIKSHA SANSTHAN

in association with

PATHAK PUBLISHER AND DISTRIBUTORS

The Vision of NEP 2020: Integrating Bharatiya Knowledge System in Commerce and Business Textbooks

Editor: Rabi Narayan Kar

© Vidya Bharati Uchcha Shiksha Sansthan

ISBN: 978-93-91952-43-3

Price: 200/-

First Edition: 2023

All rights reserved. No part of this publication may be reproduced in any form without the prior written permission of the Publisher.

This work is based on the proceedings of the deliberations at the National Workshop and the publishers have taken due care to verify the reported material to the extent possible. The publishers are not, in any way, liable for the same.

Published by

Vidya Bharati Uchcha Shiksha Sansthan

in association with

Pathak Publisher and Distributors

E-6/33c & 34, Ground Floor, Sangam Vihar

New Delhi-110080

E-mail: pathakppd@gmail.com

Typographic Design by: G. R. Sharma

CONTENTS

Foreword	vii
Acknowledgement	ix
Scientific Advisory Committee	xiii
Drafting Committee	xiv
Preface	xv
Section I: Mandate of NEP 2020 & Developing New Textbooks	
Chapter 1: Highlights of National Education Policy 2020	1
Chapter 2: Extracts of 331st Report: Reforms in Content and Design of School Text Books	24
Chapter 3: NEP & Developing New Text Books	42
SECTION II: NEP 2020 & DEVELOPING NEW COMMERCE AND BUSINESS TEXTBOOKS	
Chapter 4: A report on Assimilating Indian Knowledge System in Commerce and Business Education: Mandate of NEP 2020	51
Chapter 5: Developing New Text Material in Commerce and Business Studies	68
Chapter 6: Introducing <i>Bharatiya</i> Knowledge System in Commerce and Business: A Basic Guide	82

|--|

Vİ

Chapter 7: Introducing Indian Pedagogy in Commerce and Business	100
Chapter 8: Thematic Recommendation and Highlights	109
Suggested Readings & References	135
List of Workshop Participants	139

FOREWORD

This book, *The Vision of NEP 2020: Integrating Bhartiya Knowledge System in Commerce and Business Textbooks*, is an outcome of sustained efforts of Vidya Bharti Uchcha Shiksha Sansthan and Panjab University, Chandigarh, Aurobindo College, Panjab University, CESS, ICSI & ICAI towards implementation of various recommendations of NEP 2020 in School Curriculum. With the announcement of the National Education Policy 2020, government agencies and pioneer organizations working in the field of education have come into action to work on National Curriculum Framework and State Curriculum Frameworks. These endeavours are seeing extensive participation from intellectuals and stakeholders in the academic fields to prepare content and design school textbooks based on the mandate of NEP 2020. This research volume is a germane contribution in this direction. It provides a strategic plan for developing syllabi and new textbooks in Commerce & Business subjects for all stages and classes.

In developing this volume, Vidya Bharti Uchcha Shiksha Sansthan has taken a pioneering initiative towards accomplishing the intent of NEP in re-connecting and re-establishing the foundations of the age-old Indian Education System and connecting it with global pedagogical developments. The book provides lucid insights into the history of Commerce & Business in India and the impact of introducing it in school syllabi to prepare students future-ready yet firmly rooted in Indian values.

In covering this facet, this book also presents an extensive list of reference books and primary texts that can be used to re-design Commerce & Business textbooks for different stages and classes in school. This judiciously written volume is an integral contribution to the countrywide efforts towards implementing National Education Policy 2020. I am particularly pleased to provide an entry point to this volume and welcome all policymakers, academics, scholars, authors, and readers. Last but not least, I would like to express our gratitude to all our partner institutions, collaborators and particularly the IKS Division of MoE, AICTE, GoI, Institute of Company Secretaries of India & The Institute of Chartered Accountants of India for supporting us in this project.

Prof. Kailash Chandra Sharma

President, Vidya Bharati Uchcha Shiksha Sansthan

ACKNOWLEDGEMENT

The idea of writing this approach paper was conceived during the "Preparatory Workshops on Textbooks" organized in January-February 2022 by Vidya Bharti Uchcha Shiksha Sansthan (VBUSS) to develop a roadmap and strategies of restructuring the concept of 3C's, i.e., curriculum, content, and comprehension of the subject matter in tune with the recommendations of National Education Policy, 2020. These initial deliberations helped finalize the further course of action involving the organization of national/international workshops and conferences on different subjects to bring together subject experts and resource persons for subsequent discussions and recommendations. With this in mind, the Two Days National Symposium on "Assimilating Indian Knowledge System in Commerce & Business Education: Mandate of NEP 2020" was organized on 10-11 July 2022. The symposium was a collaborative event for which, on behalf of Vidya Bharti Uchcha Shiksha Sansthan, we would like to express our heartfelt gratefulness to Panjab University, Chandigarh, Aurobindo College, Panjab University, CESS, ICSI & ICAI for collaborating with us in undertaking this mammoth task.

We appreciate the support and encouragement of Professor Raj Kumar, Hon'ble Vice Chancellor of Panjab University, who has been very encouraging and accessible throughout this endeavour. We want to thank the entire faculty, staff, and students of Panjab University in general and Prof. Arun Singh Thakur, Director, University Institute of Hotel And Tourism Management (UIHTM), Prof. Prashant Gautam, UIHTM, and other faculty members

& students of UHITM for their coordination, organization, and participation in the two-day symposium that laid the foundation stone for this book.

Further, we express our sincere gratitude towards Mananiya Raghunandan Ji (Akhil Bharatiya Sangathan Mantri, VBUSS), Mananiya Prakash Chandra Ji (Vice-President, VBUSS), and Sh. Govind Mahant Ji (Sangathan Mantri of Vidya Bharti Akhil Bhartiya Shiksha Sansthan) for their patronage, guidance, motivation, and inspiration. Their vision and continuous engagement have made this idea a reality.

We are also grateful to all the experts and resource persons who have been associated with this initiative and have given valuable input in completing the task. Most importantly, we are indebted to Prof. K.C. Sharma, Vice Chairperson, Haryana State Higher Education Council, Prof. S.P. Bansal, Vice Chancellor, Central University of Himachal Pradesh, Prof. K.B. Das, Vice-Chancellor, Central University of Jharkhand, CS Manish Gupta, Vice President, ICSI, Prof. R.K. Gupta, Vice Chancellor, Maharaja Agrasen University, Prof. G.P. Sudhakar, Professor, CESS, Prof. A.K. Singh, Professor and Head, Department of Commerce, University of Delhi, Prof Kulbhushan Chandel, Dean, HPU, Shimla, CA Vandana Nagpal, Director, BoS, ICAI, Prof S.S. Khankha, Former Professor, NIFM, Prof. Ashwani Bhalla, President, Punjab Commerce and Management Association, Prof. V. Rajesh Kumar, Professor, Chanakya University, Prof. Bhimaraya Metri, Director, IIM Nagpur, Prof. Prashant Gupta, Professor, IIM Tiruchirappalli, Prof. Prashant Gautam, UHITM, Panjab University, Prof. Sanjeev Sharma, Panjab University, Chandigarh, Prof. Vishal Kumar, Principal, Aurobindo College, Prof. Minakshi Kar, Dyal Singh College, University of Delhi, Dr. Lokesh Jindal, Atal Bihari Vajpayee School of Management and Entrepreneurship, JNU. These experts have given continuous intellectual support to visualise this entire initiative.

Lastly, we would like to express our heartfelt thanks to all the participants, contributors, and organizers who have been actively involved in the introductory workshops, conferences, and meetings that have culminated in the finalization of this report and book.

Team VBUSS



PATRONS

Mananiya K.N Raghunandan Ji

Akhil Bharatiya Sangathan Mantri, VBUSS

Mananiya Govind Mahant Ji

Sangathan Mantri, Vidya Bharti Akhil Bhartiya Shiksha Sansthan **Professor Raj Kumar**

Vice Chancellor, Panjab University

PARTNERS

Vidya Bharti Uchcha Shikhsha Sansthan
Panjab University, Chandigarh
Aurobindo College, Panjab University
Centre for Educational and Social Studies (CESS)
Institute of Company Secretaries of India (ICSI)
The Institute of Chartered Accountants of India (ICAI)

SCIENTIFIC ADVISORY COMMITTEE

S.No.	Name	Designation	Institute
1	Prof. K.C. Sharma	Vice Chairperson	Haryana State Higher Education Council
2	Professor Raj Kumar	Vice Chancellor	Panjab University
3	Prof. K.B. Das	Vice-Chancellor	Central University of Jharkhand
4	Prof. R.K. Gupta	Vice Chancellor	Maharaja Agrasen University
5	CS Manish Gupta	Vice President	ICSI
6	CA Vandana Nagpal	Director	BoS, ICAI
7	Prof. Rabi Narayan Kar	Professor- Principal	Shyam Lal College, University of Delhi
8	Prof. G.P. Sudhakar	Professor	CESS, Bengaluru
9	Prof. A.K. Singh	Professor and Head	Department of Commerce, University of Delhi
10	Prof Kulbhushan Chandel	Dean	HPU, Shimla
11	Prof S.S. Khanka	Former Professor	NIFM
12	Prof. Sanjeev Sharma	Panjab University	Chandigarh
13	Prof. Ashwani Bhalla	President	Punjab Commerce and Management Association

14	Prof. V. Rajesh Kumar	Professor	Chanakya University
15	Prof. Bhimaraya Metri	Director	IIM Nagpur
16	Prof. Prashant Gupta	Professor	IIM Tiruchirappalli
17	Prof. Vishal Kumar	Principal	Aurbindo College, Panjab University
18	Prof. Prashant Gautam	Professor	University Institute of Hotel And Tourism Management
19	Prof. Minakshi Kar	Professor	Dyal Singh College, University of Delhi
20	Dr. Lokesh Jindal	Associate Professor	Atal Bihari Vajpayee School of Management and Entrepreneurship, JNU

MEMBERS OF DRAFTING COMMITTEE

S. No.	Name	Designation & Institution
1	Prof. Rabi Narayan Kar	Professor-Principal, Shyam Lal College, University of Delhi
2	Prof. G.P. Sudhakar	Professor, CESS, Bengaluru
3	Prof. Minakshi Kar	Dyal Singh College, University of Delhi
4	Ms. Palak Kakkar	Shyam Lal College, University of Delhi

PREFACE

The National Education Policy 2020 (NEP 2020) outlines the vision of India's new education system, which is equitable, inclusive, ethical and progressive. NEP promises a giant leap in creating high-quality universal education for developing and maximizing our country's abundant human resources, talents, rich traditions and knowledge networks. Indian Education system, before the British colonial rule, focused on the holistic development of the individual and on imparting knowledge about traditions, practices, values, culture, family, society, politics, economics, astronomy, astrology and more. NEP intends to re-connect and re-establish these foundations of the centuries-old Indian education system and connect it with modern informational and pedagogical developments for synergistic benefits. This endeavour aims to work towards fulfilling the objectives of NEP by bringing the knowledge of India's rich historical, cultural and philosophical heritage to the classroom and communicating the relevance of introducing this vast knowledge oeuvre through syllabi in the present academic and institutional system.

It is imperative that textbooks followed by the educational institutions in the country should not only be up-to-date but also aim at the holistic development of its learners. Thus, alongside academic pursuits, the curricula play an integral role in imbibing the right values and ethics among the learners so that they are firmly rooted in India. The same is valid for Commerce and Business as it forms the lifeline of an economy. In the Senior Secondary, students are introduced to the knowledge domain of Commerce and Business,

and it becomes pertinent that they can build a sound knowledge base. Thus, it becomes crucial to impart the right contextual (*Bharat*-centric) and relevant knowledge and futuristic skills in the domain of Business and Commerce to the upcoming generations to make them firmly rooted in India and have a modern vision. Some aspects of the Indian Knowledge System that relate to 'Arth-Shastra' and 'Vanijya Vigyan' must be in the curriculum. India has been a land of kings known for their ethical and management prowess. They are known for their unique ways of managing their pupil or *Praja*. The students must be apprised of the ideology of such Kings and their unique style of leading the minds of the masses. Inspiration may be taken from *Bhagavad Gita*, *Ramayana*, *Mahabharata* and other local ethical and management practices for developing Indian thoughts and theories on Commerce and Business.

This book attempts to apprise the students about Bharatiya Gyaan Parampara, focusing on lessons for students of Commerce and Business. It brings to limelight aspects of NEP 2020, paving the way for futuristic Bharat. The introductory chapter highlights the vision and mission of NEP 2020 and the role school and higher education institutions must play in the implementation process. Chapter 2 presents extracts of the 331st Report of the Parliamentary Committee on "Reforms in Content and Design of School Text Books" with crucial takeaways from Subject Experts and the modus operandi to implement their recommendations. Chapter 3 presents an understanding of preparing textual material per the mandate of NEP 2020. Chapter 4 brings forth the proceedings of deliberations on key areas of focus and recommendations from the two-day National Symposium on 'Assimilating Indian Knowledge System in Commerce and Business Education: Mandate of NEP 2020' held at Punjab University, Chandigarh on 10th -11th July 2022. Chapter 5 focuses on developing new textual material in Commerce and Business Studies by highlighting the need for incorporating

Bharatiya Management Principles and Practices in Commerce and Business education. Chapter 6 provides an essential guide in introducing the Bharatiya Knowledge system in Commerce and Business by emphasizing management lessons from Ramayana, Mahabharata, Arthashastra, Swami Vivekananda, Rabindranath Tagore, Mahatma Gandhi and many more outstanding local leaders. Chapter 7 presents futuristic agenda, including the introduction of Indian pedagogy in Commerce and Business as it offers new means of teaching in the form of stories, Lokoktis, Vaada and Samvaada and contemporary case studies to the readers. The concluding Chapter offers thematic recommendations and highlights regarding changes required in the Commerce and Business Curricula to align with the objectives of NEP 2020.



HIGHLIGHTS OF NATIONAL EDUCATION POLICY 2020

Introduction

Education is fundamental for achieving full human potential, developing an equitable and just society, and promoting national development. Providing universal access to quality education is the key to India's continued ascent and leadership. Universal high-quality education is the best way forward for developing and maximizing our country's rich talents and resources for the good of the individual, the society, the country, and the world.

The world is undergoing rapid changes in the knowledge landscape. With various dramatic scientific and technological advances, such as the rise of big data, machine learning, and artificial intelligence, many unskilled jobs worldwide may be taken over by machines. At the same time, the need for a skilled workforce, particularly involving mathematics, computer science, and data science, in conjunction with multidisciplinary abilities across the sciences, social sciences, and humanities, will be increasingly in greater demand.

Education, thus, must move towards less content and more towards thinking critically and solving problems, being creative and multidisciplinary, and innovating, adapting, and absorbing new material in novel and changing fields. Pedagogy must evolve to make education more experiential, holistic, integrated, inquiry-

driven, discovery-oriented, learner-centred, discussion-based, flexible, and enjoyable. The curriculum must include basic arts, crafts, humanities, games, sports and fitness, languages, literature, culture, and values, in addition to science and mathematics, to develop all aspects and capabilities of learners; and make education more well-rounded, functional, and fulfilling to the learner.

National Education Policy 2020 is the first education policy of the 21st century and aims to address our country's many growing developmental imperatives. This Policy proposes revising and revamping all aspects of the education structure, including its regulation and governance, to create a new system aligned with the aspirational goals of 21st-century education, including SDG4, while building upon India's traditions and value systems.

The rich heritage of ancient and eternal Indian knowledge and thought has been a guiding light for this Policy. The pursuit of knowledge (*Inana*), wisdom (*Pragya*), and truth (*Satya*) was always considered in Indian thought and philosophy as the highest human goal. Education in ancient India was not just the acquisition of knowledge as preparation for life in this world or life beyond schooling but for the complete realization and liberation of the self.

The Indian education system produced great scholars such as Charaka, Susruta, Aryabhata, Varahamihira, Bhaskaracharya, Brahmagupta, Chanakya, Chakrapani Datta, Madhava, Panini, Patanjali, Nagarjuna, Gautama, Pingala, Sankardev, Maitreyi, Gargi and Thiruvalluvar, among numerous others, who made seminal contributions to world knowledge in diverse fields such as mathematics, astronomy, metallurgy, medical science and surgery, civil engineering, architecture, shipbuilding and navigation, yoga, fine arts, chess, and more. Indian culture and philosophy have had a strong influence on the world. These rich legacies to world heritage must be nurtured and preserved for posterity and researched, enhanced, and put to new uses through our education system.

Principles of NEP 2020

The education system aims to develop good human beings capable of rational thought and action, possessing compassion and empathy, courage and resilience, scientific temper and creative imagination, with sound ethical moorings and values. It aims to produce engaged, productive and contributing citizens to build an equitable, inclusive, and plural society as envisaged by our Constitution.

The fundamental principles relevant to computer education that will guide both the education system at large, as well as the individual institutions within it are:

- Multidisciplinarity and a holistic education across the sciences, social sciences, arts, humanities, and sports for a multidisciplinary world to ensure the unity and integrity of all knowledge;
- Creativity and critical thinking to encourage logical decision-making and innovation;
- Extensive use of technology in teaching and learning, removing language barriers, increasing access for *Divyang* students, and educational planning and management;
- Synergy in curriculum across all levels of education, from early childhood care and education to school education to higher education;
- A rootedness and pride in India and its rich, diverse, ancient and modern culture and knowledge systems and traditions;

The Vision of NEP 2020

The National Education Policy envisions an education system rooted in Indian ethos that contributes directly to transforming India, Bharat, sustainably into an equitable and vibrant knowledge society by providing high-quality education to all, thereby making India a global knowledge superpower.

SCHOOL EDUCATION

This policy envisages that the extant 10+2 structure in school education will be modified with a new pedagogical and curricular restructuring of 5+3+3+4 covering ages 3-18.

Early Childhood Care and Education

Para 1.1 of NEP 2020 states that Universal provisioning of quality early childhood development, care, and education must thus be achieved as soon as possible.

Foundational Literacy and Numeracy: An Urgent & Necessary Prerequisite to Learning

As per para 2.1 of NEP 2020, the ability to read, write, and perform basic operations with numbers, is a necessary foundation and an indispensable prerequisite for all future schooling and lifelong learning. Para 2.4 of NEP 2020 asserts that on the curricular side, there will be an increased focus on foundational literacy and numeracy - and generally, on reading, writing, speaking, counting, arithmetic, and mathematical thinking - throughout the preparatory and middle school curriculum, with a robust system of continuous formative/adaptive assessment to track and thereby individualize and ensure each student's learning. Specific hours daily - and regular events over the year-on activities involving these subjects will be dedicated to encourage and enthuse students. Teacher education and the early-grade curriculum will be redesigned to have a renewed emphasis on foundational literacy and numeracy. Para 2.6 also recommends that A national repository of high-quality resources on foundational literacy and numeracy will be made available on the Digital Infrastructure for Knowledge Sharing (DIKSHA). Technological interventions to serve as aids to teachers and to help bridge any language barriers that may exist between teachers and students will be piloted and implemented.

Para 2.8 states that enjoyable and inspirational books for students at all levels will be developed, including through high-quality translation (technology assisted as needed) in all local and Indian languages, and will be made available extensively in both school and local public libraries.

Curtailing Dropout Rates and Ensuring Universal Access to Education at All Levels

As per NEP 2020 para 3.1, One of the primary goals of the schooling system must be to ensure that children are enrolled in and attending school.

Curriculum and Pedagogy in Schools

Restructuring school curriculum and pedagogy in a new 5+3+3 design

As per para 4.1 of NEP 2020, the curricular and pedagogical structure of school education will be reconfigured to make it responsive and relevant to the developmental needs and interests of learners at different stages of their development, corresponding to the age ranges of 3-8, 8-11, 11-14, and 14-18 years, respectively. The curricular and pedagogical structure and the curricular framework for school education will therefore be guided by a 5+3+3+4 design, consisting of the Foundational Stage (in two parts, that is, 3 years of Anganwadi/pre-school + 2 years in primary school in Grades 1-2; both together covering ages 3-8), Preparatory Stage (Grades 3-5, covering ages 8-11), Middle Stage (Grades 6-8, covering ages 11-14), and Secondary Stage (Grades 9-12 in two phases, i.e., 9 and 10 in the first and 11 and 12 in the second, covering ages 14-18). Para 4.2 also states that the Middle Stage will comprise three years of education, building on the pedagogical and curricular style of the Preparatory Stage, but with the introduction of subject teachers

for learning and discussion of the more abstract concepts in each subject that students will be ready for at this stage across the sciences, mathematics, arts, social sciences, and humanities. Experiential learning within each subject, and explorations of relations among different subjects, will be encouraged and emphasized despite the introduction of more specialized subjects and subject teachers. The Secondary Stage will comprise four years of multidisciplinary study, building on the subject-oriented pedagogical and curricular style of the Middle Stage, but with greater depth, more significant critical thinking, greater attention to life aspirations, and greater flexibility and student choice of subjects.

Holistic development of learners

Para 4.4 asserts that the key overall thrust of curriculum and pedagogy reform across all stages will be to move the education system towards fundamental understanding and learning how to learn - and away from the culture of rote learning as is present mainly today.

Reduce curriculum content to enhance essential learning and critical thinking

Para 4.5 articulates that Curriculum content will be reduced in each subject to its core essentials to make space for critical thinking and more holistic, inquiry-based, discovery-based, discussion-based, and analysis-based learning.

Experiential learning

Para 4.6 of NEP 2020 states that experiential learning will be adopted, including hands-on learning, arts-integrated and sports-integrated education, and story-telling-based pedagogy, among others, as standard pedagogy within each subject and with explorations of relations among different subjects. To close the gap in the achievement of learning outcomes, classroom transactions

will shift towards competency-based learning and education. The assessment tools (including assessment "as", "of", and "for" learning) will also be aligned with the learning outcomes, capabilities, and dispositions as specified for each subject of a given class.

Empower students through flexibility in course choices

Para 4.9 claims that students will be given increased flexibility and choice of subjects to study, particularly in secondary school.

Multilingualism and the power of language

Wherever possible, the medium of instruction until at least Grade 5, but preferably till Grade 8 and beyond, will be the home language/ mother tongue/local language/regional language. After that, the home/local language shall continue to be taught as a language wherever possible. Both public and private schools will follow this. High-quality textbooks, including science, will be available in the home languages/mother tongue. All efforts will be made early on to ensure that gaps between the language spoken by the child and the teaching medium are bridged. In cases where home language/ mother-tongue textbook material is unavailable, the language of the transaction between teachers and students will remain the home language/mother tongue wherever possible. Teachers will be encouraged to use a bilingual approach, including bilingual teaching-learning materials, with students whose home language may differ from the instruction medium. All languages will be taught highly to all students; a language does not need to be the medium of instruction for it to be taught and learned well. Para 4.12 states that technology will be extensively used to teach and learn different languages and to popularize language learning.

Para 4.17 frames that the importance, relevance, and beauty of the classical languages and literature of India cannot be overlooked. Sanskrit, while also an important modern language mentioned in the Eighth Schedule of the Constitution of India, possesses classical literature that is greater in volume than that of Latin and Greek put together, containing vast treasures of mathematics, philosophy, grammar, music, politics, medicine, architecture, metallurgy, drama, poetry, storytelling, and more (known as 'Sanskrit Knowledge Systems'), written by people of various religions as well as nonreligious people, and by people from all walks of life and a wide range of socio-economic backgrounds over thousands of years. Sanskrit will thus be offered at all levels of school and higher education as an important, enriching option for students, including an option in the three-language formula. It will be taught in interesting, experiential and contemporarily relevant ways, including through Sanskrit Knowledge Systems, and in particular through phonetics and pronunciation. Sanskrit foundational and middle school textbooks may be written in Simple Standard Sanskrit (SSS) to teach Sanskrit through Sanskrit (STS) and make its study enjoyable.

Curricular Integration of Essential Subjects, Skills, and Capacities

As per para 4.23, while students must have a lot of flexibility in choosing their curricula, specific subjects, skills, and capacities should be learned by all students to become good, successful, innovative, adaptable, and productive human beings in today's rapidly changing world. In addition to proficiency in languages, these skills include scientific temper and evidence-based thinking; creativity and innovativeness; a sense of aesthetics and art; oral and written communication; health and nutrition; physical education, fitness, wellness, and sports; collaboration and teamwork; problemsolving and logical reasoning; vocational exposure and skills; digital literacy, coding, and computational thinking; ethical and moral sense; knowledge and practice of human and Constitutional values; gender sensitivity; Fundamental Duties; citizenship skills and values;

knowledge of India; environmental awareness including water and resource conservation, sanitation and hygiene; and current affairs and knowledge of critical issues facing local communities, States, the country, and the world.

Para 4.24 proclaims that concerted curricular and pedagogical initiatives, including the introduction of contemporary subjects such as Artificial Intelligence, Design Thinking, Holistic Health, Organic Living, Environmental Education, Global Citizenship Education (GCED), etc., at relevant stages will be undertaken to develop these various important skills in students at all levels. Para 4.25 claims that mathematics and mathematical thinking will be very important for India's future and India's leadership role in the numerous upcoming fields and professions that will involve artificial intelligence, machine learning, data science, etc. Thus, mathematics and computational thinking will be emphasised more throughout the school years, starting with the foundational stage, through various innovative methods, including regular puzzles and games that make mathematical thinking more enjoyable and engaging. Activities involving coding will be introduced in the Middle Stage.

Para 4.26 enunciates that every student will take a fun course during Grades 6-8 that gives a survey and hands-on experience of a sampling of important vocational crafts, such as carpentry, electric work, metal work, gardening, pottery making, etc., as decided by States and local communities and as mapped by local skilling needs. A practice-based curriculum for Grades 6-8 will be appropriately designed by NCERT while framing the NCFSE 2020-21. All students will participate in a 10-day bagless period, sometime during Grades 6-8, where they intern with local vocational experts such as carpenters, gardeners, potters, artists, etc. Similar internship opportunities to learn vocational subjects may be available to students throughout Grades 6-12, including

holiday periods. Vocational courses through online mode will also be made available. Bagless days will be encouraged throughout the year for various enrichment activities involving arts, quizzes, sports, and vocational crafts. Children will be given periodic exposure to activities outside school through visits to places/monuments of historical, cultural and tourist importance, meeting local artists and artisans and visiting higher educational institutions in their village/ Tehsil/District/State.

Para 4.27 determines that "Knowledge of India" will include knowledge from ancient India, its contributions to modern India and its successes and challenges, and a clear sense of India's future aspirations concerning education, health, environment, etc. These elements will be incorporated accurately and scientifically throughout the school curriculum wherever relevant; in particular, Indian Knowledge Systems, including tribal knowledge and indigenous and traditional ways of learning, will be covered and included in mathematics, astronomy, philosophy, yoga, architecture, medicine, agriculture, engineering, linguistics, literature, sports, games, as well as in governance, polity, conservation. Specific courses in tribal ethnomedicinal practices, forest management, traditional (organic) crop cultivation, natural farming, etc., will also be available.

Para 4.29 reveals that all curriculum and pedagogy, from the foundational stage onwards, will be redesigned to be firmly rooted in the Indian and local context and ethos in terms of culture, traditions, heritage, customs, language, philosophy, geography, ancient and contemporary knowledge, societal and scientific needs, indigenous and traditional ways of learning etc. —to ensure that education is maximally relatable, relevant, engaging, and effective for our students. Stories, arts, games, sports, examples, problems, etc., will be chosen as much as possible to be rooted in the Indian and local geographic context. Ideas, abstractions, and creativity will indeed best flourish when learning is thus rooted.

National Curriculum Framework for School Education (NCFSE)

Para 4.30 states that the formulation of a new and comprehensive National Curricular Framework for School Education, NCFSE 2020-21, will be undertaken by the NCERT - based on the principles of this National Education Policy 2020, frontline curriculum needs.

Transforming Assessment for Student Development

Para 4.34 asserts that the aim of assessment in the culture of our schooling system will shift from one that is summative and primarily tests rote memorization skills to one that is more regular and formative, is more competency-based, promotes learning and development for our students, and tests higher-order skills, such as analysis, critical thinking, and conceptual clarity. The primary purpose of the assessment will indeed be for learning; it will help the teacher and student, and the entire schooling system, continuously revise teaching-learning processes to optimize learning and development for all students. This will be the underlying principle for assessment at all levels of education. Para 4.35 expresses that AI-based software could be developed and used by students to help track their growth through their school years based on learning data and interactive questionnaires for parents, students, and teachers, to provide students with valuable information on their strengths, areas of interest, and needed areas of focus, and to thereby help them make optimal career choices.

Equitable and Inclusive Education: Learning for All

Para 6.15 states that the capacities of teachers in teaching science, mathematics, language and social studies will be developed, including orientation to new pedagogical practices.

HIGHER EDUCATION

Quality Universities and Colleges: A New and Forward-looking Vision for India's Higher Education System

Para 9.1 specifies that Higher education plays a crucial role in promoting human and societal well-being and developing India as envisioned in its Constitution - a democratic, just, socially-conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. Higher education significantly contributes towards sustainable livelihoods and economic development of the country. Para 9.1.1 describes that according to 21st-century requirements, quality higher education must aim at grooming good, thoughtful, well-rounded, and creative individuals. It must enable an individual to study one or more specialized areas of interest at a deep level and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, the spirit of service, and 21stcentury capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects. A quality higher education must enable personal accomplishment and enlightenment, constructive public engagement, and productive contribution to society. It must prepare students for more meaningful and satisfying lives and work roles and enable economic independence. Para 9.1.2 states that to develop holistic individuals, it is essential that an identified set of skills and values will be incorporated at each stage of learning, from preschool to higher education.

Some of the major problems currently faced by the higher education system in India, as presented in para 9.2, are given as under:

- Less emphasis on the development of cognitive skills and learning outcomes;
- A rigid separation of disciplines, with early specialization and streaming of students into narrow areas of study;

- Limited access, particularly in socio-economically disadvantaged areas, with few HEIs that teach in local languages
- Lesser emphasis on research at most universities and colleges and a lack of competitive peer-reviewed research funding across disciplines;

Towards a More Holistic and Multidisciplinary Education

Para 11.1 describes that India has a long tradition of holistic and multidisciplinary learning, from universities such as Takshashila and Nalanda to the extensive works of literature of India combining subjects across fields. Ancient Indian literary works such as Banabhatta's Kadambari described good education as knowledge of the 64 Kalaas or arts; and among these 64 'arts' were not only subjects, such as singing and painting, but also scientific fields, such as chemistry and mathematics, 'vocational' fields such as carpentry and clothes-making, 'professional' fields, such as medicine and engineering, as well as 'soft' skills such as communication, discussion, and debate. The idea that all branches of creative human endeavour. including mathematics, science, vocational subjects, professional subjects, and soft skills, are considered 'arts' has distinctly Indian origins. This notion of a 'knowledge of many arts' or what in modern times is often called the 'liberal arts' (i.e., a liberal idea of the arts) must be brought back to Indian education, as it is precisely the kind of education that will be required for the 21st-century.

As per para 11.2 NEP 2020, assessments of educational approaches in undergraduate education that integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning

and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning. Research is also improved and enhanced through a holistic and multidisciplinary education approach.

Para 11.3 describes that a holistic and multidisciplinary education would aim to develop all capacities of human beings -intellectual, aesthetic, social, physical, emotional, and moral in an integrated manner. Such an education will help develop wellrounded individuals that possess critical 21st-century capacities in fields across the arts, humanities, languages, sciences, social sciences, and professional, technical, and vocational fields; an ethic of social engagement; soft skills, such as communication, discussion and debate; and rigorous specialization in a chosen field or fields. In the long term, such a holistic education shall be the approach of all undergraduate programmes, including professional, technical, and vocational disciplines. Para 11.4 states that a holistic and multidisciplinary education, as described so beautifully in India's past, is indeed what is needed for the education of India to lead the country into the 21st century and the fourth industrial revolution. Even engineering institutions, such as IITs, will move towards more holistic and multidisciplinary education with more arts and humanities. Arts and humanities students will aim to learn more science, and all will try to incorporate more vocational subjects and soft skills. As per para 11.5, Imaginative and flexible curricular structures will enable creative combinations of disciplines for study. They would offer multiple entries and exit points, thus removing prevalent rigid boundaries and creating new possibilities for lifelong learning.

Para 11.7 asserts that Departments in Languages, Literature, Music, Philosophy, Indology, Art, Dance, Theatre, Education, Mathematics, Statistics, Pure and Applied Sciences, Sociology, Economics, Sports, Translation and Interpretation, and other such subjects are needed for a multidisciplinary, stimulating Indian education and environment will be established and strengthened at all HEIs. Credits will be given in all Bachelor's Degree programmes for these subjects if they are done from such departments or through ODL mode when they are not offered in class at the HEI.

Optimal Learning Environments and Support for Students

According to para 12.1, effective learning requires a comprehensive approach that involves an appropriate curriculum, engaging pedagogy, continuous formative assessment, and adequate student support. The curriculum must be interesting, relevant, and updated regularly to align with the latest knowledge requirements and meet specified learning outcomes. High-quality pedagogy is then necessary to successfully impart the curricular material to students; pedagogical practices determine the learning experiences provided to students, thus directly influencing learning outcomes. The assessment methods must be scientific, designed to improve learning and continuously test knowledge application. Last but not least, developing capacities that promote student wellness, such as fitness, good health, psycho-social well-being, and sound ethical grounding, are also critical for high-quality learning.

Catalysing Quality Academic Research in All Fields through a new National Research Foundation

As per para 17.1, Knowledge creation and research are critical in growing and sustaining a large and vibrant economy, uplifting society, and continuously inspiring a nation to achieve even greater heights. Para 17.2 states that a robust ecosystem of research is perhaps more important than ever with the rapid changes occurring in the world today, e.g., in the realm of climate change, population dynamics and management, biotechnology, an expanding digital marketplace, and the rise of machine learning and artificial intelligence. Suppose India

is to become a leader in these disparate areas and truly achieve the potential of its vast talent pool to again become a leading knowledge society in the coming years and decades; the nation will require a significant expansion of its research capabilities and output across disciplines. Para 17.4 describes that the societal challenges that India needs to address today, such as access for all its citizens to clean drinking water and sanitation, quality education and healthcare, improved transportation, air quality, energy, and infrastructure, will require the implementation of approaches and solutions that are not only informed by top-notch science and technology but are also rooted in a deep understanding of the social sciences and humanities and the various socio-cultural and environmental dimensions of the nation. Facing and addressing these challenges will require highquality, interdisciplinary research across fields that must be done in India and cannot simply be imported; the ability to conduct one's research also enables a country to much more easily import and adapt relevant research from abroad.

Para 17.5 states that in addition to their value in solutions to societal problems, any country's identity, upliftment, spiritual/intellectual satisfaction and creativity are also attained in a significant way through its history, art, language, and culture. Research in the arts and humanities and innovations in the sciences and social sciences are extremely important for a nation's progress and enlightenment.

Para 17.7 describes India's long historical tradition of research and knowledge creation in disciplines ranging from science and mathematics to art and literature, phonetics and languages, medicine and agriculture. This needs to be further strengthened to make India lead research and innovation in the 21st century as a stable and enlightened knowledge society and one of the three largest economies in the world. Para 17.8 explains that this Policy envisions a comprehensive approach to transforming the quality and quantity of research in India. This includes definitive shifts

in school education to a more play and discovery-based learning style emphasising the scientific method and critical thinking. This includes career counselling in schools towards identifying student interests and talents, promoting research in universities, the multidisciplinary nature of all HEIs and the emphasis on holistic education, the inclusion of research and internships in the undergraduate curriculum, faculty career management systems that give due weightage to research, and the governance and regulatory changes that encourage an environment of research and innovation. These aspects are highly critical to developing a research mindset in the country.

Professional Education

As per para 20.6 of NEP 2020, India must also take the lead in preparing professionals in cutting-edge areas that are fast gaining prominence, such as Artificial Intelligence (AI), 3-D machining, extensive data analysis, and machine learning, in addition to genomic studies, biotechnology, nanotechnology, neuroscience, with critical applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth. Para 22.2 describes that promoting Indian arts and culture is important for the nation and the individual. Cultural awareness and expression are among the significant competencies considered important to develop in children to provide them with a sense of identity and belonging, as an appreciation of other cultures and identities. Children can build a positive cultural identity and self-esteem by developing a strong sense and knowledge of their cultural history, arts, languages, and traditions. Thus, cultural awareness and expression contribute to individual and societal well-being. Para 22.15 asserts that due to its vast and significant contributions and literature across genres and subjects, its cultural significance, and its scientific nature, rather than being restricted to

single-stream Sanskrit Pathshalas and Universities, Sanskrit will be mainstreamed with solid offerings in school - including as one of the language options in the three-language formula - as well as in higher education. It will be taught not in isolation but in exciting and innovative ways and connected to other contemporary and relevant subjects such as mathematics, astronomy, philosophy, linguistics, dramatics, yoga, etc. Thus, according to the rest of this policy, Sanskrit Universities will also move towards becoming large multidisciplinary institutions of higher learning. Departments of Sanskrit that conduct teaching and outstanding interdisciplinary research on Sanskrit and Knowledge Systems will be established/ strengthened across the new multidisciplinary higher education system. If a student chooses, Sanskrit will become a natural part of a holistic multidisciplinary higher education. Sanskrit teachers in large numbers will be professionalized across the country in mission mode through the offering of a 4-year integrated multidisciplinary B.Ed. Dual degrees in education and Sanskrit.

Technology Use and Integration

Para 23.1 describes India as a global leader in information and communication technology and other cutting-edge domains, such as space. The Digital India Campaign is helping to transform the entire nation into a digitally empowered society and knowledge economy. While education will play a critical role in this transformation, technology itself will play an important role in improving educational processes and outcomes; thus, the relationship between technology and education at all levels is bi-directional. Para 23.2 states that given the explosive pace of technological development allied with the sheer creativity of tech-savvy teachers and entrepreneurs, including student entrepreneurs, it is certain that technology will impact education in multiple ways, only some of which can be foreseen at present. New technologies involving artificial intelligence, machine

learning, blockchains, smart boards, handheld computing devices, adaptive computer testing for student development, and other forms of educational software and hardware will change what students learn in the classroom and how they learn. Thus, these areas and beyond will require extensive research on the technological and educational fronts.

Para 23.5 of NEP 2020 explains that technological interventions will improve teaching-learning and evaluation processes, support teacher preparation and professional development, enhance educational access, and streamline educational planning, management, and administration, including processes related to admissions, attendance, assessments, etc. Para 23.6 acknowledges that a wide variety of educational software, for all the above purposes, will be developed and made available for students and teachers at all levels. All such software will be available in all major Indian languages and accessible to many users, including students in remote areas and *Divyang* students. Teaching-learning e-content will continue to be developed by all States in all regional languages, as well as by the NCERT, CIET, CBSE, NIOS, and other bodies/institutions, and will be uploaded onto the DIKSHA platform.

Para 23.7 claims that Particular attention will need to be paid to emerging disruptive technologies that will transform the education system. When 1986/1992 National Policy on Education was formulated, it was difficult to predict the disruptive effect that the internet would have brought. Our present education system's inability to cope with these rapid and disruptive changes places us, individually and nationally, at a perilous disadvantage in an increasingly competitive world. For example, while computers have largely surpassed humans in leveraging factual and procedural knowledge, our education at all levels excessively burdens students with such knowledge at the expense of developing their higher-order competencies. Para 23.8 states that this policy was formulated when

an unquestionably disruptive technology - Artificial Intelligence (AI) 3D/7D Virtual Reality - emerged. As the cost of AI-based prediction falls, AI can match or outperform and be a valuable aid to even skilled professionals such as doctors in specific predictive tasks. AI's disruptive potential in the workplace is clear, and the education system must be poised to respond quickly. Para 23.9 declares that in response to MHRD's formal recognition of new disruptive technology, the National Research Foundation will initiate or expand research efforts in the technology. In the context of AI, NRF may consider a three-pronged approach: (a) advancing core AI research, (b) developing and deploying application-based research, and (c) advancing international research efforts to address global challenges in areas such as healthcare, agriculture, and climate change using AI.

Para 23.10 describes that HEIs will play an active role in researching disruptive technologies and creating initial versions of instructional materials and courses, including online courses in cutting-edge domains and assessing their impact on specific areas such as professional education. Once the technology has attained a level of maturity, HEIs with thousands of students will be ideally placed to scale these teaching and skilling efforts, including targeted training for job readiness. Disruptive technologies will make specific jobs redundant, so approaches to skilling and deskilling that are both efficient and ensure quality will be of increasing importance to create and sustain employment. Para 23.11 states that Universities will aim to offer PhD and Masters programmes in core areas such as Machine Learning as well as multidisciplinary fields "AI + X" and professional areas like health care, agriculture, and law. They may also develop and disseminate courses in these areas via platforms like SWAYAM. HEIs may blend these online courses with traditional teaching in undergraduate and vocational programmes for rapid adoption. HEIs may also offer targeted training in low-expertise

tasks supporting the AI value chain, such as data annotation, image classification, and speech transcription. Efforts to teach languages to school students will be dovetailed with efforts to enhance Natural Language Processing for India's diverse languages.

As per para 23.12, As disruptive technologies emerge, schooling and continuing education will assist in raising the general populace's awareness of their potential disruptive effects and address related issues. This awareness is necessary to have informed public consent on these technologies. In school, the study of current affairs and ethical issues will include discussing disruptive technologies such as those identified by NETF/MHRD. Appropriate instructional and discussion materials will also be prepared for continuing education. Para 23.13 explains that data is a crucial fuel for AI-based technologies. It is critical to raise awareness on issues of privacy, laws, and standards associated with data handling and protection, etc. It is also necessary to highlight the ethical problems surrounding the development and deployment of AI-based technologies. Education will play a vital role in these awareness-raising efforts. Other disruptive technologies that are expected to change the way we live and, therefore, how we educate students include those relating to clean and renewable energy, water conservation, sustainable farming, environmental preservation, and other green initiatives; these will also receive prioritized attention in education.

Online and Digital Education: Ensuring Equitable Use of Technology

As per para 24.4 of NEP 2020, Given the emergence of digital technologies and the emerging importance of leveraging technology for teaching-learning at all levels, from school to higher education, this Policy recommends the following key initiatives:

 Pilot studies for online instruction: Appropriate agencies, such as the NETF, CIET, NIOS, IGNOU, IITs, NITs,

- etc., will be identified to conduct a series of pilot studies in parallel to evaluate the benefits of integrating education with online education while mitigating the downsides.
- Digital infrastructure: There is a need to invest in creating open, interoperable, evolvable, public digital infrastructure in the education sector that can be used by multiple platforms and point solutions to solve India's scale, diversity, complexity and device penetration.
- Online teaching platform and tools: Appropriate e-learning platforms, such as SWAYAM, and DIKSHA, will be extended to provide teachers with a structured, user-friendly, rich set of assistive tools for monitoring learners' progress.
- Content creation, digital repository, and dissemination: A digital repository of content, including the creation of coursework, Learning Games & Simulations, Augmented Reality, and Virtual Reality, will be developed, with a clear public system for ratings by users on effectiveness and quality. For fun-based learning, student-appropriate tools like apps, and gamification of Indian art and culture, in multiple languages, with clear operating instructions, will also be created. A reliable backup mechanism for disseminating e-content to students will be provided.
- Addressing the digital divide: Given the fact that there
 persists a substantial section of the population whose
 digital access is minimal, the existing mass media, such as
 television, radio, and community radio, will be extensively
 used for telecasts and broadcasts.
- Virtual Labs: Existing e-learning platforms such as DIKSHA, SWAYAM and SWAYAMPRABHA will also be leveraged for creating virtual labs so that all students have equal access to quality practical and hands-on experiment-based learning

- experiences. Providing adequate access to SEDG students and teachers through suitable digital devices, such as tablets with pre-loaded content, will be considered and developed.
- Training and incentives for teachers: Teachers will undergo rigorous training in learner-centric pedagogy and on how to become high-quality online content creators themselves using online teaching platforms and tools.
- Online assessment and examinations: Appropriate bodies, such as the proposed National Assessment Centre or PARAKH, School Boards, NTA, and other identified bodies, will design and implement assessment frameworks encompassing the design of competencies, portfolios, rubrics, standardized assessments, and assessment analytics.
- Blended models of learning: While promoting digital learning and education, the importance of face-to-face inperson learning is fully recognized. Accordingly, different effective blended learning models will be identified for appropriate replication for other subjects.
- Laying down standards: As research on online/digital education emerges, NETF and other appropriate bodies shall set up standards of content, technology, and pedagogy for online/digital teaching-learning.

EXTRACTS OF 331st REPORT: REFORMS IN CONTENT AND DESIGN OF SCHOOL TEXT BOOKS¹

Department-Related Parliamentary Standing Committee on Education, Women, Children, Youth and Sports has presented the "Three Hundred and Thirty First Report of the Committee on "Reforms in Content and Design of School Text books". The report focuses on:

- Removing references to un-historical facts and distortions about our national heroes from the text books;
- Ensuring equal or proportionate references to all periods of Indian History;
- Highlighting the role of great historic women achievers.

The relevant highlights of the report are given below

 The report elaborates upon National Curriculum Framework that will provide roadmap for the development of new generation of textbooks providing more space to experiential learning for bringing in students the conceptual clarity and motivate students

¹ This report was presented by Dr. Vinay P. Sahasrabuddhe, Chairman Department-related Parliamentary Standing Committee on Education, Women, Children, Youth and Sports on 26th November, 2021

- for self-learning and self-assessment to improve not only cognitive skills but also the social -personal qualities.
- New NCF for School Education will guide the development of new generation textbooks across the subject areas. The new generation textbooks across subject areas will take care of the thematic, inter-disciplinary and multi-disciplinary approaches to highlight Indian culture and traditions, national heroes including women achievers and great regional personalities besides providing coverage to different phases of Indian history.
- NCF must focus on restructuring of stages of curriculum and pedagogy as 5+3+3+4, more focus is on Early Childhood Care and Education and Foundational Literacy and Numeracy, Integration of Pre-vocational Education from classes 6 to 8, Integration of Knowledge of India across the stages, focus on the holistic development through experiential learning, flexibility in choice of subjects etc.
- The report further informs about new ways for promotion of experiential learning, art integrated learning, sports integrated learning and competency-based learning, including internships, 10 bag less days, peer tutoring, interdisciplinary and multidisciplinary projects and development of fun-based student appropriate learning tools to promote and popularize Indian arts and culture etc.
- It also highlights different pedagogies such as group discussions, mock drills, excursion trips, visits to various places, such as zoo, museum, local store or restaurant; field study, classroom interactions, etc. were also being used to support experiential learning. Also, opportunities were provided to break subject boundaries by integration of art forms (visual or performing arts, such as dance, design, painting, photography, theatre, writing, etc.), stories, pictures, fun activities or games, sports,

- etc. for holistic learning of concepts of science and mathematics without burden.
- It further states that the future syllabi and textbooks will be based on goals and competencies which will lead towards mapping of core essentials with competencies hence lessening the curriculum burden and focusing on holistic learning and development. The curriculum and syllabi should provide lots of space for experiential learning and textbooks will be based on competencies rather than content.
- NEP, 2020 recommends integration of knowledge of India across the stages and subject areas in the curriculum. Under this concern, as per the directions of new National Curriculum Framework for school education, various activities including development of digital and audio-video materials will be taken up.
- Thematic, interdisciplinary and multidisciplinary approaches to highlight Indian Culture and Traditions, our National Heroes including women achievers and great personalities from different regions of the country and perspective of equity, integrity, gender parity, constitutional values and concern for environment and other sustainable development goals.
- Experiential Learning through projects and age-appropriate activities, simple language, glossary, more in-text and end-text assessment questions and reduction of curriculum load to core essentials.
- All textbooks will be visually rich with illustrations, photographs, maps, etc., the illustrations and activities will be age/class appropriate. Local flavor will be added to the core essentials in textbooks of the States, to showcase the diversity of the country.
- Local flavor will be added to the core essentials in textbooks of the States, to showcase the diversity of the country. NCERT

- has been working towards bringing dictionary on Indian sign language, which will help in developing material in sign language. The upcoming books and other materials based on the new NCFSC will follow the same pursuit in future.
- More emphasis on role of women: Role of women as rulers, their role in knowledge sector, social reforms, Bhakti movement, art and culture, freedom struggle (Jnana Prabodhini, Pune). Coverage of great historic women heroes belonging to different periods of Indian History including Gargi, Maitreyi, rulers like Rani of Jhansi, Rani Channamma, Chand Bibi, Zalkari Bai etc. will be taken up in the new textbooks, supplementary materials and e-content.
- National initiatives such as Swachh Bharat, Digital India, 'Beti Bachao Beti Padhao', 'Demonetization', GST etc. were integrated in the new textbooks in the review of syllabi and textbooks in 2017-18. Contents were added in history textbooks regarding knowledge, traditions and practices of India. For example, addition of material on Vikram Samvat, Metallurgy, Shivaji Maharaj, Paika revolt, Subhash Chandra Bose, Swami Vivekanand, Ranjeet Singh, Rani Avantibai Lodhi and Sri Aurbindo Ghosh.
- The objective of teaching history was to instil high self-esteem in students, National Renaissance, National unity, Social Inclusion and establish links with cultural roots. Thus following points are to be kept in mind while writing text books:
 - O Depicting cultural unity
 - O Linguistic heritage- importance of Sanskrit, Prakrit and Pali for national unity and international spread.
 - O Linking Indian languages.
 - O Civilization development -Vedic to present.

- O Comparison of scientific temper with other civilizations on scientific and objective ground.
- History of sacrifices of various segments of Indian society for saving cultural values.
- Social inclusion.
- O India and its cultural boundaries.
- O Civilization proofs of India in other countries of the world.
- Religio-cultural emissaries from India should have proper place.
- Local, national as well as international influence of any event or thought should be highlighted. (Bharatiya Shikshan Mandal, New Delhi)
- The representatives of **Vidya Bharti** also put forth their views on the subject and pointed out certain factual distortions about vedic tradition, incompatibility of certain facts with constitutional ideals and values in the school textbooks. They suggested a thorough review and removing of such distortions/ discrepancies from the school textbooks. They also mentioned about 'My NEP' programme launched to reach non-academic people and to make them learn about the things in the National Education Policy in a nutshell.
- Inclusion of History of North East India: Bhakti and social movements in Assam and Manipur, tribal heroes who fought against British, contribution of Arunachal and Manipur with reference to Azad Hind Fauj and 1962 war, dynasties in Assam, Manipur, Tripura, Meghalaya. (Jnana Prabodhini, Pune)
- Post-independence History of Indian pride also needs to be stressed: Story of ISRO, story of BARC, story of cooperative movement (Story of Amul), story of restorations (Somnath, Hampi, archaeological sites such as Lothal) etc. (Jnana Prabodhini, Pune)

- The Design of textbooks should be:
 - O Curriculum of history can be organized in an ascending order. The scope of curriculum grows with the growth of experience sphere of students from local to global.
 - O Digitization of textbooks to make them attractive and dynamic document to go beyond text/ printed form: need to add audio-visuals with QR codes.
 - O Inclusion of intellectual games, simulations. VR Games modeled to let students experience the historical times (for example 'Real lives') (**Jnana Prabodhini, Pune**).
- As far as the Modern period is concerned, some leaders have received more weightage as compared to others. The role of Subhash Chandra Bose, Sardar Patel, Bhagat Singh, Ram Prasad Bismil, Lala Lajpat Rai, Khudiram Bose, Surya Sen, and even the women revolutionaries must be highlighted. The contribution of Veer Savarkar needs to be given enough weightage. (Public Policy Research Centre, New Delhi)
- pointed out that representatives proportionate representation across Region, Time Period, and Events should be given in the Textbooks. South and East Indian dynasties have been highly under-represented. The history of great kingdoms like the Marāthas, Colas, and Vijayanagara as well as the early Kāśmīra dynasties, Kalingas, Gangas, Gajapatis, Kākatiyas, Ahoms, Ceras, Pallavas, Pāṇdyas, Pālas, Senas, and Pratihāras either get a passing mention or not even that. The crucial role they played in our history must be elaborated. They further added that we must include these dynasties, which represent the very spirit of Bhāratīya Civilization that the Radhakrishnan Committee wanted every student to imbibe. (Samvit Research Foundation, Bengaluru). The following points were further added:

- O Bhāratīya saṃskṛti has been widespread from Mesopotamia in the West to Japan in the East, from the Himalayas in the North to Indonesia in the South
- The Zend Avesta has significant relationship with the late Rigvedic period
- Our Itihāsas and Purāṇas, particularly the Rāmāyaṇa, have been an integral part of the culture of many regions of Southeast Asia.
- The representatives also added that the history curriculum hardly emphasizes the role played by women in our history. It is important for students to learn –
 - O the importance our civilization has given to women and how women participated in all aspects of life over the centuries
 - O the freedom and opportunities available to women in public life
 - O the great achievements of women from ancient times until the present day
 - O the temporary changes in status of women in the wake of invasions
 - O to progressively appreciate that our paramparā has a beautiful and holistic perspective of strītva that is far beyond modern formulations.
- They further suggested that this can best be accomplished by exposing the children to factual information from the past:-
 - O Introduce the three great goddesses of the Vedas Bhāratī, Ilā, Sarasvatī. Introduce a few Veda-suktas for which women are the mantra-draṣṭāriṇīs. In the Vedic period, mention woman scholars, brahmavādinīs, and mantra-draṣṭāriṇīs, including instances of where women learnt the Vedas.

- O Present the dynamic role played by women in the Rāmāyaṇa and Mahābhārata. Give a complete picture of women-related references in the smrtis.
- O Portrayal of women in various classical literary accounts (e.g. Kālidāsa's Mālavikāgnimitra) that indirectly shows how the society was shaping up at that time.
- O The critical contributions of queens in every century and every region across communities. Prominent rājamātas who played a role in shaping their children as rulers; important women warriors, scholars, poetesses, philanthropists, public personalities, sanyāsinīs, philosophers, saints, and freedom fighters
- The Committee is of the view that there should be an appropriate comparison of the portrayal of women heroes like Rani Laxmi Bai, Zalkari Bai, Chand Bibi etc vis-a-vis their male counterparts. The Committee observes that the women heroes from different regions and eras should be given equal weightage highlighting their contributions in the history textbooks.
- The Committee also observes that notable women in all fields, and their contributions, like that of Ahilyabai Holkar, Abala Bose, Anandi Gopal Joshi, Anasuya Sarabhai, Arati Saha, Aruna Asaf Ali, Kanaklata Deka, Rani Ma Guidinglu, Asima Chatterjee, Captain Prem Mathur, Chandraprabha Saikini, Cornelia Sorabji, Durgavati Devi, Janaki Ammal, Mahasweta Devi, Kalpana Chawla, Kamaladevi Chattopadhyay, Kittur Chennamma, M. S. Subbulakshmi, Madam Bhikaiji Cama, Rukmini Devi Arundale, Savitribai Phule and many others have not found adequate mention in NCERT textbooks.
- The Committee observes that generally Women are underrepresented in school textbooks, many a times shown through images in traditional and voluntary roles, leading to

- formation of gender stereotypes in the impressionistic minds of students and feels that there is a need to undertake an analysis of the textbooks from the Gender perspective as well.
- The Committee observes that in the suggestions received regarding updation of NCERT books, emphasis was laid on providing equal representation to the North-East Indian States and the History. It was suggested that developmental models and economic policies should have sections dealing with and talking about the complex realities and demographics of the North-East along with the history of civilizations and tribal communities of the North-eastern region. Furthermore, the textbook content should also ensure adequate balance in representing Hill areas and Plains areas so as to recognise both communities adequately.

Subject Experts

Prof. J.S. Rajput, Former Director, NCERT in his submission before the Committee stated that Reforms in the content and design of Textbooks should focus on the following aspects:

- a. Distortion of historical facts where one ruler is remembered and other equally prominent one's finds no mention.
- b. Not only periods, history must be just and objective to considerations of regional imbalances, historical contributions of the communities, people and practices.
- c. Social and cultural distortions must not be presented by those bound by prejudices and biases.

He stated that the content and design of textbooks is a product of Policy on Education, Curriculum Framework to be developed after its sensitive comprehension, followed by the process of preparing detailed syllabus for each textbook; for each grade /class. The quality and content of the textbook shall depend on the quality of the authors; that include depth, seriousness, professional competence and commitment of individuals and institutions assigned the task. A good textbook can be authored only by those who are lifelong learners.

It was emphasized that National level textbooks are essential for several reasons, but it must be remembered that local element of curriculum also cannot be ignored. A class three textbook on environmental education just cannot be same in Tripura and Thiruvananthapuram. Hence, it is necessary to strengthen expertise and institutions at the State level. We need high level experts in textbook writing, evaluation, assessment, growing up, guidance, and all that children could need. now education is not only about/through textbooks, buttextual materials for online learning, self-learning, digital learning, open and distance learning, and a couple of other terms that are in vogue. It has to be hybrid teaching and learning in future. Things have changed drastically in 2020, and some of the impacts shall continue in future as well.

New discoveries are taking place, new facts are coming up, and textbooks just cannot remain the same. This is worsened if the history is written with certain pre-conceived biases resulting out of politically-constrained ideological bindings. History writing in India has suffered on these unacceptable considerations, and it must be extracted - and liberated - out of gross subjectivity and ideological bias to transparent objectivity, and openness of mind, willingness to enter into dialogue with those holding diametrically opposite views. New facts have emerged around us; say; Aryan Invasion theory, Saraswati River, Ram Setu, and so many more solely because of new scientific advancements and new tools that have led to new researches. These just cannot be ignored in preparing new textbooks. ndian history writing needs a thorough professional review. As it was determined to highlight certain individuals, regimes and eras, it suffers from

serious imbalances of every possible type. He further pointed out the British tried to downgrade the great contributions of ancient India in philosophy, science, mathematics, spirituality, medicine and other fields and it was continued to be neglected in our textbooks. While considerable initiatives were taken for removing gender bias and caste discriminations, history writing remained confined to the hegemony of a select group of few academics for over five decades. The post- independence history books are deficient on 'linking Indians to India'; and this includes history, heritage and culture. In fact, this aspect needs serious informed and scholarly deliberations before textbooks are prepared in response to the NEP-2020.

The second most important aspect that no textbook writer could ignore pertains to the need for strengthening social cohesion and religious amity. Racial discrimination and caste considerations - in varied connotations - have not vanished fully even in what are known as most advanced societies. We must accept that these challenges still exist even before us; and these require an attitudinal transformation. Our Children must know that different religions are a reality, that no religion could claim superiority over any other.

Shri Hukmdev Narayan Yadav, Ex-MP, Lok Sabha emphasized the importance of the subject and suggested for detailed discussion with more stakeholders and eminent educationists. The focus should not 'be only on facts and figures while writing Indian history but it should focus on the deep essence of the nature of Indian history in order to make it more understandable.

Shri Shankar Sharan, Eminent Educationistal so deposed before the Committeeon the above subject and highlighted various topics for inclusion/ exclusion in NCERT text-books. He drew the attention of the Committee Members as to why the text-books had references to unhistorical/ distorted facts and why a section of intellectuals insisted on keeping it. Focusing on this will only help in removing such discrepancies.

Recommendations

In view of the evidences gathered throughout the process, the Committee strongly recommends that:

- While creating the content for textbooks, inputs from experts from multiple disciplines should be sought. This will ensure balance and diversity of views. It should also be ensured that books are free of biases. The textbooks should instill commitment to values enshrined in the constitution and should further promote national integration and unity.
- There is a pressing need to develop high-quality textbooks and effective teaching methods. Thus mandatory standards related to text-book content, graphics and layout, supplementary materials, and pedagogical approaches should be developed. Such standards are needed for printed as well as digital textbooks.
- There is a need to have more child-friendly textbooks. This is possible through enhanced use of pictures, graphics, QR codes, and other audio-visual materials. Children should be taught through enhanced used of games, plays, dramas, workshops, visits to places of historical importance, museums etc. as such approaches will ignite their inquisitiveness and analytical abilities.
- The initiative of Maharashtra State Bureau of Textbook Production & Curriculum Research known as Ekatmik Pathya Pustak conceived in 2018-19 to lighten the school bag is appreciable. Towards this, the Bureau has created quarter-specific integrated material for Marathi, English, Mathematics and 'Play, Do, Learn' for Class I students into a single book. A similar approach may be adopted by others. Such initiative will be aligned to the School Bag Policy of New Education Policy (NEP), 2020 as laid out in Section 4.33.

- Education must be provided in the light of values enshrined in the constitution which cannot be taught by mere delivery of information. The pedagogy woven around textbooks has a lasting impact on the minds of the student and hence learning-by-experiment methodology should be compulsorily used by all teachers. Such an approach will enhance positive attitude towards learning amongst students.
- The prioritization of development of foundational skills amongst primary students is required by the NEP-2020, and therefore necessitates the use of information technology and digital devices. Therefore, digital content should be created and disseminated using satellite technology to enhance our students' capabilities and potentials. Such approaches will further curriculum reform and will also help develop more effective operational models for content delivery, and learning. Introduction of modern technologies/ methodologies for the dissemination of information as part of teaching strategies should be undertaken preferably after enabling the possibility of the same uniformly in every part of the country. Schools in remote corners of the country should be suitably equipped for the same.
- The primary school textbooks should serve two purposes; provide strong foundation in core areas such as reading, writing and arithmetic, and provoke curiosity so that students can rapidly expand their knowledge in later years. This is also in alignment with NEP 2020's goal of promoting competency-based learning.
- The NCERT and SCERTs should primarily focus on providing core content through their textbooks. Detailed information and supplementary materials may be provided

through other texts, videos, reference books, A/V files, etc. Further, textbooks should be anchored in facticity. Any presentation of data or survey results should be appropriately referenced. Textbooks should be designed to provoke curiosity and analytical abilities, should be tuned to cognitive capability of the student, and should employ simple language. Further, efforts should be made to design textbooks in ways such that project-based, art-integrated, and experiential learning models can be deployed for effective education. In this way, our textbooks will promote scientific temper, innovation, and also the four Cs; Communication, Collaboration, Creativity, and Critical Thinking.

- The Ministry should explore the possibility of developing a core class-wise common syllabus for various subjects for implementation by CBSE, CICSE and various other State education Boards as this will go a long way in maintaining uniformity in educational standards of school students across the country.
- Our textbooks should highlight the lives of hitherto unknown men and women from different states and districts who have positively influenced our national history, honour, and one-ness. This may require content production teams to dig deeper into local sources of knowledge, including oral ones, and identify linkages between the local and the national. In this way, our textbooks should elicit "Unity in Diversity" of India emphasizing that diversity in India is in fact diverse manifestation of the innate one-ness or intrinsic unity.
- The textbooks should include content on world history and India's place in the same. In this regard, special emphasis must be placed on the histories of other countries of the

world. This is aligned with international guidelines which argue for study of history through a multi-perspective approach. Further, sufficient emphasis must also be placed on the connects between histories of South-East Asia and India. This would be very useful in the context of India's Look East policy.

- Our history textbooks should be continually updated, and account for post-1947 history as well. In addition, an option of conducting review of National Curricular Framework at regular intervals should be kept.
- The Department of School Education & Literacy and NCERT should carefully study how other ancient civilizations/ countries teach their own histories to their respective citizens through textbook content, and areas of emphasis. The results of such a study should be used to improve our own history textbooks and teaching methods taking into consideration history at the grassroots level preferably at the district levels. Further, the State Boards may prepare district-wise history books that will impart knowledge about local historical figures to the students.
- The NCERT should consider the suggestions received by this Committee, while framing the NCF and syllabus of the textbooks. For avoiding content overload on students, NCERT in collaboration with SCERT should identify Statespecific historical figures for inclusion in respective SCFs. Efforts may also be made to incorporate and highlight the contributions of the numerous local personalities in various fields in State curriculum.
- The NCERT and SCERT should incorporate the ancient wisdom, knowledge and teachings about life and society from Vedas and other great Indian Texts/ Books in the school

curriculum. Also, educational methodologies adopted in the ancient Universities like Nalanda, Vikramshila and Takshila should be studied and suitably modified to serve as a model reference for teachers so as to benefit them in improving their pedagogical skills for imparting education in the present day context.

- Contributions of ancient India in the fields of Philosophy, Science, Mathematics, Medicine, Ayurveda, Epistemology, Natural sciences, Politics, Economy, Ethics, Linguistics, Arts, etc may also be included in the textbooks. The traditional Indian knowledge systems should be linked with modern science and presented in the contemporary context in NCERT textbooks.
- New technologies should be adopted for better pedagogy for the education of History. Further a permanent mechanism to make suitable rectifications through additions or deletions in the textbooks in a structured manner needs to be established.
- All books especially history books other than published by Government agencies used for supplementary reading may be in consonance with the structure/ content of NCERT books to avoid discrepancies. Also, Ministry of Education should develop a monitoring mechanism for ensuring the same.
- There is a need for discussing and reviewing, with leading historians, the manner in which Indian freedom fighters, from various regions/parts of the country and their contributions get place in History textbooks. This will result in more balanced and judicious perception of the Indian freedom struggle. This will go a long way in giving due and proper space to the freedom fighters hitherto

- unknown and oblivious in the freedom movement. Review of representation of community identity based history as of Sikh and Maratha history and others and their adequate incorporation in the textbooks will help in a more judicious perspective of their contribution.
- In order to address the underrepresentation of Women and girls in school textbooks or them being depicted only in traditional roles, a thorough analysis from the view point of gender bias and stereotypes should be undertaken by NCERT and efforts be made to make content portrayal and visual depiction gender inclusive. The textbooks should have greater portrayal of women in new and emerging professions, as role models with a focus on their contributions and pathway of achieving the same. This will help in instilling self-esteem and self confidence among all, particularly girls. Also, while examining the textbooks, other issues like environment sensitivity, human values, issues of children with special needs etc can also be looked up for adequate inclusion in the School textbooks.
- The significant role played by women in the freedom movement and in various other fields needs adequate representation in the textbooks as it would go a long way in understanding the issues in a better way for the next generation of students.
- One of the major social ills afflicting our society in the present times is the malaise of drug addiction cutting across the class divide. It has far-reaching adverse effects on the socio-economic structure of the country, and that concerted efforts are required to be made by the government agencies as well as the civil society to combat this menace. As part of these efforts, the ill effects of such addiction must be

adequately and suitably highlighted in strong words, in the content of school text books to caution the impressionable young minds of students against falling prey to luring tactics of anti-social elements and resulting in waywardness. Similarly, the textbooks should have separate elements spreading awareness against internet addiction and other such aspects that are harmful to the society.

- Taking into account the voluminous number of suggestions received from teachers, students, Institutions for updating the syllabus of NCERT textbooks incorporating various subjects, an internal Committee be set up by Ministry of Education and NCERT to examine the suggestions so received and incorporate the same in curriculum as deem fit.
- All NCERT and SCERT textbooks must be published in all Eighth Schedule languages of the Constitution of India, besides Hindi and English. Further, efforts for developing textbooks in local languages (those not part of the Eighth Schedule) be also made. These will help the children in understanding the subjects better as the content will be in their mother tongue.
- To supplement the textbook content, field visits/ excursions should be introduced as a compulsory part of learning experience. As an initiative in this regard, textbooks can introduce a "Box Format" near the name of the place being mentioned stating the importance of that place whether religious, historical, etc. promoting the readers to visit it. This would further promote North-South and East-West integration.

NEP & DEVELOPING NEW TEXT BOOKS¹

Prof. Chand Kiran Saluja

Director, Sanskrit Promotion Foundation, New Delhi

Prof. Chand Kiran Saluja emphasizes upon the various aspects of New Education Policy- 2020 such as building a culture of reading across the country. NEP-2020 has focused upon the development of curriculum, syllabus and textbook and it envisions a new way of learning which is not merely text book focused. Earlier, NCF 2005 had also mentioned that learning should be active rather than textbook centric only. Textbooks as a single source of education are not enough; they are important but are not only a teaching material. Therefore, a large number of packages should be developed at State and District levels with adequate provision for cluster and school level modifications and supplementary materials. To understand a textbook one needs to understand the curriculum and the aims of education. The present-day classroom practices

Based on the Keynote Address delivered by Prof. Chand Kiran Saluja in the Prparatory Workshop on Textbooks: Indian Knowledge System and Languages organized by VBUSS on 3rd & 4th February, 2022 and Keynote Lecture in the Two-day National Workshop on Sanskrit in the light of NEP 2020 & Indian Knowledge Systems organized by Central Sanskrit University, Delhi and Shri Lal Bahadur Shastri National Sanskrit University, Delhi on 4th & 5th June 2022.

are, in almost all schools of the country, totally dominated by the textbook. As a result, it has acquired an aura and a standard format. What is needed is not a single textbook but package of teaching learning method and material that could be used to engage the child in active learning. The textbook thus becomes a part of this package and not just a teaching learning material e.g., it connects the past with the present and should lead to experiential learning which means taking classroom to the field and vice versa. Therefore, a large number of packages should be developed at state and district levels with adequate provision for cluster and school level modifications and supplementary materials. This essentially means establishing proper coordination between the textbook designing committees at national and regional levels. The establishment of NCERT and SCERT are the part of this purpose only. The cluster system envisaged in the NEP, 2020 is also a part of this exercise. The availability of a number of alternative TLM packages of approved quality to the increased choice of the teachers may go a long way in introduction of IKS. To understand the textbook, one must understand the relationship between the curriculum and aims of education. There is a difference between curriculum and syllabus. The syllabus is something that is taught to the student in the classroom but curriculum involves vast level of activities including the syllabus. In simple terms, the curriculum starts from the moment a student enters the school environment and continues to be involved into till the end of the school hours and thereafter too in the form of doing various activities given by the teachers. Part I of the NEP, 2020 document outlays various objectives of education.

Textbooks are to be prepared based on certain pre-suppositions in relation to imparting of education and these presuppositions are guided by social, physical and psychological aspects of learners.

- The presentation of the textbook should be organized keeping certain things in mind such as what should be the topic of a lesson, how should study be conducted, how should vocabulary related to the lesson be organized etc.
- The objective of the textbook should not aim at merely addressing
 the curiosity in the minds students alone but also to create
 more curiosity among them. Therefore, the preparation of
 the textbooks should aim at invoking curiosity in the minds
 of learners.
- Textbook is an instructional material. It is not only for teaching but for learning as well. Therefore, textbooks should be designed keeping teaching-learning textual material based on a teaching model in mind.
- We must collect material for the preparation of textbooks first. As envisaged in the NEP, 2020, such material useful for the preparation of textbooks should be able to establish proper explanation of the idea to be taught, should be able to invoke thinking process among children, the textbook should be able to develop critical faculty among students and they should highlight Indianness or Indian values embedded in them.
- A Teaching Model essentially means designing educational activities and situations (classroom situations to learn).
- Constructive Teaching Learning Situation: NEP 2020 in its part 4 maintains that textbooks should not be an exercise of merely providing answers to the questions but students should be enabled to find out answers to the questions in their minds. Constructive approach used in NEP document means students should be equipped to find out answers that are already in their minds through the means of textbooks. NEP document says education should move towards less content and more towards learning about how to think critically and solve problems, how

- to be creative and multidisciplinary, and how to innovate, adapt and absorb new material in novel and changing fields.
- Pedagogy must evolve to make education more experiential, holistic, integrated, inquiry driven, discovery oriented, learner-centric, discussion based, flexible and of course, enjoyable.
- Education should evolve into a process that recognizes, accepts and develops the potential of the learner.
- This must also be born in mind that while teaching, a teacher is not merely teaching in the classroom but he/she is also learning from the experiences of his/her students which he/she can bring in use for teaching the next batch of students. Part 4 of the NEP 2020 also emphasizes on art oriented and play oriented ways of teaching-learning process. Art cannot be understood only in terms of narrow understanding like drawing but seeing and perceiving things with different aspects associated with a particular issue is also an art.
- Textbooks should be prepared by drawing connections between cause and effect related to a particular issue as well.
- Activities prescribed for students should not be merely individual student centric but they should also develop group behavior among them. The NEP too has said that such activities will help students to keep in tune with the developments of the 21st century and should imbibe constitutional values among students, e.g., fundamental duties, environmental concerns etc.
- Approach to preparing textbooks should not be followed in isolation but must have an inter-disciplinary approach for example, textbook preparing committees on science, social sciences and languages should come together and device strategies in this regard.

- Textbooks for students should enable them not to learn what's being taught in the classroom for that moment or year alone but they should develop the sense of learning things continually.
- Thus, textbook should inculcate the thoughts and ideas on social justice, equality, scientific development, and national unity, cultural preservation of India, developing wholesome personality, developing resources to their fullest and using them in sustainable ways.
- Section 4.31 of the NEP provides for developing textbooks at national level keeping local issues and local aspects in the center stage. It lays emphasis on the constructive approach based on the discussions, explanations and utility of the learnt knowledge in practical life. It also talks of including supplementary material in the textbooks. It also talks of including bunch of books derived from the national and local sources.
- The reduction in content and increased flexibility of school curriculum renewed emphasis on constructive rather than rote learning. This must be accompanied by parallel changes in school textbooks. All textbooks shall aim to contain the essential core material (together with discussion, analysis, examples and applications) deemed important on a national level, but at the same time contain any desired nuances and supplementary material as per local contexts and needs. Wherever possible schools and teachers will also have choices in the textbooks they employ from among a set of textbooks that contain the requisite national and local material so that they may teach in a manner that is best suited to their own pedagogical styles as well as to their students and communities' needs.
- Section 4.32 of the NEP provides for coordination between NCERT and SCERT to develop textbooks in various

languages spoken in India. They must derive from the sources across regions in India. "The aim will be to provide such quality textbooks at the lowest possible cost -namely, at the cost of production/printing - in order to mitigate the burden of textbook prices on the students and on the educational system. This may be accomplished by using high-quality textbook materials developed by NCERT in conjunction with the SCERTs; additional textbook materials could be funded by public-philanthropic partnerships and crowd sourcing that incentivize experts to write such high-quality textbooks at cost price.

- States will prepare their own curricula (which may be based on the NCFSE prepared by NCERT to the extent possible) and prepare textbooks (which may be based on the NCERT textbook materials to the extent possible), incorporating State flavour and material as needed. While doing so, it must be borne in mind that NCERT curriculum would be taken as the nationally acceptable criterion. The availability of such textbooks in all regional languages will be a top priority so that all students have access to high-quality learning. All efforts will be made to ensure timely availability of textbooks in schools. Access to downloadable and printable versions of all textbooks will be provided by all States/UTs and NCERT to help conserve the environment and reduce the logistical burden."
- Section 4.33 provides for "Concerted efforts, through suitable changes in curriculum and pedagogy, will be made by NCERT, SCERTs, schools, and educators to significantly reduce the weight of school bags and textbooks.
- In this regard, it's important to look at 1992 Committee Recommendations on how should the textbooks be also the 2005 NCF recommendation on the curriculum.

- Textbooks should include topic, role of the concerned topic, syllabus, self-study material, pictorial representations, structuralism, experiential learning, communication, students' participation, empowering teachers, culture, constitutional values, skills required for the 21st century, research aptitude, supplementary books etc.
- Education should be the process of humane learning presupposing a specific social nature and a process by which children grow into the intellectual life for those around them.
- Education should enable the child to look at the environment around her/ his in a holistic manner and does not compartmentalize any topic into science and social science.
- Therefore, an attempt should be made in the textbook so that it will help a child to locate every theme in physical, social and cultural contexts critically so that the child can make informed choices in his/her life.
- The challenge in relation to writing a textbook at national level lies in the fact that it should reflect the multicultural dimensions of the Indian society. Every effort should be made to include every community in the country giving due space to their culture and way of life so that all of them feel important.
- The position paper by the textbook preparation committees previously constituted had observed that- While writing textbooks..... "who is the child we are addressing was the big question. Does a child study in the big of school of the metro city or the school in the slums, a small-town child, one in village school or one in the remote mountainous areas? One also needed to tackle the difference of gender, class, culture, religion, language, geographical locations etc. These are some of the issues addressed in the book, which the teacher will also

- have to handle sensitively in her own ways." While preparing textbooks these issues of concern must be deliberated over.
- There is need to inculcate the habit of reading among our students and for that to happen the books must be prepared in a way that they become attractive for them.
- We need to pay attention to the section 4.35 of the NEP in this regard. It says, "The progress card of all students for school-based assessment, which is communicated by schools to parents, will be completely redesigned by States/UTs under guidance from the proposed National Assessment Centre, NCERT, and SCERTs. The progress card will be a holistic, 360-degree, multidimensional report that reflects in great detail the progress as well as the uniqueness of each learner in the cognitive, affective, and psychomotor domains. It will include self-assessment and peer assessment, and progress of the child in project-based and inquiry-based learning, quizzes, role plays, group work, portfolios, etc., along with teacher assessment. The holistic progress card will form an important link between home and school and will be accompanied by parent-teacher meetings in order to actively involve parents in their children's holistic education and development. The progress card would also provide teachers and parents with valuable information on how to support each student in and out of the classroom. AI-based software could be developed and used by students to help track their growth through their school years based on learning data and interactive questionnaires for parents, students, and teachers, in order to provide students with valuable information on their strengths, areas of interest, and needed areas of focus, and to thereby help them make optimal career choices." These issues must be kept in mind while preparing textbooks.

 The interdisciplinary approach of seeking knowledge is not new to us in India. The Sushrutsamhita has quite elaborately spoken about it in the following words-

> एकंशास्त्रमधियानो न विद्याछास्त्रनिश्चयं तस्माद बहुश्रुताः शास्त्रंविजनीयचिकित्स्काः शास्त्रंगुरुमुखोदीर्णमादायोपास्य चासकृत यः कर्मकुरुतेवैद्यः स वैद्योन्य तू तस्कराः (सुश्रुत संहिता सूत्रस्थानम4. 6-8)

- Our education should make students competent, experienced and capable enough to expand their knowledge on their own.
 While writing books, the interests of all students of society belonging to different gender, class, culture, religion and geographic locations should be kept in mind.
- The textbooks should be structured primarily in the five parts, viz. 1. Curriculum or syllabus as per our educational needs and objectives. 2. Collection of the material and its sequencing or sorting for the intended purpose, for example, the collected material can used for designing syllabus of various classes.

 3. Evaluation of the utility of the syllabus or curriculum. 4. Presentation of the collected material in the textbooks and 5. background checking meaning whether there is any need for further improvement in the designed books and its syllabus (पतिपृष्टि). It has been very beautifully said in the Indian knowledge traditions in the following shloka of Shukarhasyopanishad-

श्रवणंतु गुरोः पूर्वं मननंतदनन्तरम्। निदिध्यासनमित्येतत् पूर्णबोधस्य कारणम्।। (शुकरहस्योपनिषद्) श्रवण > मनन > निधिध्यासन

A REPORT ON ASSIMILATING INDIAN KNOWLEDGE SYSTEM IN COMMERCE AND BUSINESS EDUCATION: MANDATE OF NEP 2020

Introduction

The National Education Policy 2020 has laid a roadmap for 21stcentury India, emphasising our traditional knowledge systems. The Indian knowledge system and belief traditions are ever-expanding as they constantly search for the truth. The NEP 2020 intends to acquaint students with our glorious knowledge traditions so that they become self-confident, strongly connected and firmly rooted in India, having a vision for their futuristic development. Often societies, intellectuals, and philosophers worldwide are exceptionally inspired by the Bharatiya Knowledge system. However, this great knowledge repository has been systematically neglected and removed from the curriculum and textbooks over the years. As a result, young adults are nowhere connected to the roots of this great country. It is of utmost importance to develop and integrate the Bharatiya Knowledge System and cultural awareness and competencies among children and young adults to inculcate a sense of positive cultural identity, pride and belongingness towards this rich reservoir.

The vision of New Education Policy 2020 and Developing New Textbooks in Commerce and Business

Bharat is considered to be one of the oldest nations on this planet. It has stood the test of time as we have witnessed numerous social, geo-political, technological, economic and natural changes. Yet, Bharat has maintained its Sanatan traditions deeply rooted in its cultural and spiritual space. Since time immemorial, we have been able to live up to the virtues imbibed in our culture and maintain our universal spirit. We have been blessed with abundant natural resources and are proud to be a mother to the youngest population on this earth right now. However, it depends on how effectively we can convert all our positives into our strengths and this calls for a crystal clear vision for the future. This clarity in vision is important to ensure that the young generation is firmly rooted in Bharatiya traditions and makes progress towards becoming a Vishwaguru. Thus, the vision of India should be to unite the minds and hearts of the nation so that we will be recognized as a 'developed nation' soon and then progress to become a superpower.

As India celebrated its platinum jubilee on 15th August 2022 and the country readily embraced PM's vision for a new India@75, our Prime Minister Sh. Narendra Modi highlighted the vision for India as it enters its 'Amrit Kaal', i.e. development as a mass movement, rightly called 'Sabka Prayas', a broad-based development strategy aiming at balanced development across the country and bridging the gap between public and private sector performance. And the education sector can prove to be a game changer in the entire process.

Gone are the days when power was associated with physical parameters. The world has witnessed a paradigm shift of power from muscle to mind. Indian civilization was known for its contribution to several domains of knowledge. Thus for India to transpire as a knowledge economy, it becomes indispensable to shift the power

gear into the hands of educators who can help India emerge as a superpower! In an interview with Dr. Kiran Bedi, Sadhguru, the face behind Isha Foundation in India, states that "an average Indian crowd is intellectually much more effervescent than most people on the planet, all thanks to our thousands of years of culture we have imbibed in the Indian minds." He strongly feels that this culture must be harnessed to keep future generations on the right path. There is so much to learn from our *Bharatiya* Knowledge System that, if integrated into the education framework, can be a catalyst in the development process.

The knowledge acquisition process has two schools of thought. While one point of view states that knowledge needs to be acquired from outside and it is the teacher's job to teach them, the other point of view highlights that knowledge resides within an individual and imparting instruction is to remove the façade of ignorance. The Indian school of thought focuses on the latter as it rightly calls an individual a 'Gyan Bhandara'. Even the Sanskrit word for knowledge is 'Gyan', which has been considered 'Amrit'. Chapter IV of Bhagavad Gita calls Gyan a 'sword' that can cut doubts and suspicions, a boat that can help one cross the sea of ignorance and fire that can burn out the results of one's deeds. Today when the world is progressing towards principles of love, justice, brotherhood and spirit to live together, Gita may act as a guiding force. She can ensure the holistic development of our learners.

The *Bharatiya* Knowledge System has always been ahead of time, as our scriptures highlighted the relevance of lifelong learning. *Traitriya Upanishad* repeatedly emphasizes that self-learning should never be abandoned. One of our shlokas mentions that the classroom accounts for just one-fourth of the learner's learning journey, as self-learning, learning from peers and time account for the rest. Today the world is talking about character building and holistic development of the learners, but our scriptures mentioned them years back. '*Achar*

Pratham Dharma' focuses on character building and calls knowledge acquisition a success only when it leads to behavioural modification and development of discriminatory wisdom or 'Vivek'. Thus, schools were revered as abodes of Gyan or 'ashrams' while teachers were worshipped as 'gurus'.

Moreover, the world is lurching under the ambit of stress and anxiety. Children are becoming victims of depression and anxiety. This points out the imbalance in our education system. While we focus on the academic pursuits of our kids, we often tend to ignore their physical and mental imbalances. Our ancient knowledge heavily focused on the need for *Yoga* and *Dhyan* to ensure psychological balance. It's hard to find out instances of suicides and depression in ancient India as people mastered the art of balancing their body, mind and soul.

The issue of sustainability has been the talk of the town for quite some time now. The world, particularly the markets, is reeling under the constant pressure of adopting sustainable practices as the world is facing a resource crunch. India has had a tradition of nurturing and worshipping nature. We have always venerated nature or 'Prakriti' as our mother. As per Hindu mythology, our body is made up of 'Panchtatva' that comprises Prithvi (Earth), Jal (Water), Vayu (Air), Agni (Fire) and Akash (Space). The disorientation of any one of the elements may have a catastrophic effect on human existence. This is another reason we have celebrated these elements as 'devata' or lord. This has imbibed a feeling of conservation and preservation of resources among our kids.

The New Education Policy has carved a path for an education system deeply rooted in the Indian ethos and beliefs that shall entail the creation of a vibrant knowledge society and uplifting the country's status to a global knowledge superpower. The Policy aims to instil '*Bharatiyata*' not only in the thoughts but in the actions of every Indian. To help accomplish the objective of creating 'global

citizens', there is a profound need for the face- over of the Indian education system, and the curriculum taught.

Keeping in mind these changing demands, the stalwarts of the education sector are leaving no stone unturned in unfolding the new pedagogies required to bring about the correct change. Deliberations have been conducted nationwide to chalk out the modus operandi of NEP 2020 implementation. Panjab University and Vidya Bharati Uchcha Shiksha Sansthan, in collaboration with Sri Aurobindo College of Commerce and Management, CESS, the Institute of Company Secretaries of India and the Institute of Chartered Accountants of India, jointly organized a two days National Symposium on 'Assimilating Indian Knowledge System in Commerce and Business Education: Mandate of NEP 2020' on 10th-11th July 2022 at Panjab University, Chandigarh. The symposium was focused on textbook writing, course making and content integration in the domain of Commerce and Business. The symposium witnessed the presence of academia, industry experts and research scholars from across the country.

Session 1

The Symposium's first session focused on the industry expectations from Commerce and Business Education and the existing textbooks. In light of NEP 2020, an in-depth analysis of the current textbooks' relevance was done. It was highlighted that the industry spends a considerable amount and energy in training fresh incumbents. There is a heightened need for industry-institute partnerships in curriculum design and implementation. The experts were successful in bringing to light.

The glaring need to rework the textbooks in light of the changing demands of the industry and the prevailing schools of thought.

It was observed that the recruitment process for fresh incumbents comes along with a set of expectations from the industry. Graduates in commerce and business are expected to be experts in domain-specific knowledge and be aware of the current business world. However, the curriculum taught in the academic programs often fails to sail through this benchmark as they lack an element of practical exposure. The industry has been vocal about lacking this valuable exposure and experiential learning in the curriculum. It was emphasized that a compulsory aspect of project-based training introduced in the higher secondary curriculum exposes the students to real-life challenges and will assist in their comprehensive learning process.

Another aspect that was brought to the attention of all was the fact that there exists a largegap between the skill sets imparted through the educational institutes and the industry expectations. There is an urgent need for industry-academia interaction through industry visits, lectures, students' interaction with the management and industry's support to the academia in imparting technical knowledge to the students.

It is assumed that the needs of the industry are often restricted to people with good analytical skills only. However, this doesn't hold. The industry thrives on recruiting people with good soft skills. A people's person who knows how to communicate well has appreciable networking skills and is trained enough to work in teams always tops the priority list. It is pertinent to include an element of soft skills from the foundation years of a child. One must acknowledge that soft skills contribute immensely to the child's holistic development. As a result, an element of soft skills being a compulsory portion of the curriculum was focused upon.

The session also focused on the need to impart knowledge about the ever-expanding and changing technology. Concepts like the Internet of Things, automation, digitalization, and emerging ideas like Work From Home and Social distancing deserve attention. To make the curriculum industry ready, it was suggested that HEIs use the opportunity to benefit from Joint Research Projects of the industry. Universities and schools must adopt a proactive approach to understanding the industry's ever-changing demands and incorporate the same in their curricula. It was also suggested that institutions be encouraged to enter into MOUs with industrial and commerce associations to strengthen the purpose of this objective.

It was suggested that a mechanism be chalked out to channelize the CSR funding of Industrial Houses towards Higher Education Institutions. Corporates may be pitched in undertaking research projects, setting up incubator and innovation centres, and conducting experiential learning workshops for the students. It was also believed that post-Covid effects have posed a new set of challenges that must be considered while designing the curriculum.

It was emphasized that a student of commerce must be an expert in time management and decision-making, have insights on the latest trends, current regulations and developments in the industry, be resilient and possess leadership qualities. It was also suggested to coversuch aspects in the curriculum framework while adopting a multidisciplinary approach in developing creative pedagogies, allowing Skill Development/ Entrepreneurship with industry interface, and focusing on internationalization (turning India into a global knowledge repository) of our education system.

The session concluded on the need to upgrade our entrepreneurs into 'Economic Warriors', given the pace of technological explosions in the business world and the ever- increasing rate of cut-throat competition. It was suggested that a bottom-up approach be adopted in the curriculum designing and the suggestions of the facilitators of our education system, 'the teachers', be given equal weightage along with the inputs offered by the ultimate users, the industry.

Session 2

The second session of the Symposium centred on the need for integrating *Bharatiya* Knowledge System in Commerce and Business

textbooks. NEP 2020 envisions developing rootedness in the Indian ethos and beliefs, which can be accomplished for the students of commerce and business only when they are acquainted with the various disciplines of *Bharatiya Gyan Parampara*. Students must be exposed to management lessons from *Arthashastra* and *Vanijya Vigyan*. Valuable lessons may be taken from classical texts like the *Bhagavad Gita*, the *Ramayana*, the *Mahabharata* and other local management practices prevalent throughout the country.

The session focused on the earnest need to apprise the students about the concept of 'Bharatiya Management'. The concept has passed the test of time but has not yet received its long-due recognition. NEP 2020 has offered an incredible opportunity for academia to connect our students to their roots. It has been found that schools often create agap between what a child learns at home and school, all thanks to the undue pressure toadhere to deadlines, international accreditations and the rigid structure of the curriculum. Often what a child grasps from the bed time stories from grandparents doesn't get reinforced at school, leaving the impressionable minds of the kid mystified. The stories of Lord Rama and Krishna that echoes in almost every Indian household must find a room in the classrooms as well. Today, when young impressionable minds of our students are introduced to characters like Pokémon and Shin Chan, there is a crucial need to introduce them to the characters of Hanuman and *Arjuna*. This will not only aid in the character-building of the children but will also help them surpass the identity crisis they may face in he future. Also, there are abundant lessons for the students of commerce and business to learn from the Bhagavad Gita and the Mahabharata. Rather than adopting case studies taught at foreign B-schools, why can't we focus on the managerial lessons from these epics? This shall further enhance the students' emotional and spiritual quotient of the students and will facilitate in honing their managerial skills at their prospective workplaces.

Session 3

The third session of Day 1 of the two-day Symposium revolved around reconnecting the past with the present to create future leaders with strong roots in the Bharatiya management system. The focus was on the creation of textbook materials that shall apprise the students of our great entrepreneurial history and startup culture. In the present times, where India is witnessing a fresh wave of entrepreneurship, budding entrepreneurs' must be introduced to the success stories of the past and the exact needs to begin from the schools themselves. The vast entrepreneurial history that we have had offers inputs on identifying the opportunities and market needs, pitching one's idea, financial planning, and effective and sustainable utilization of available resources, among others. Textbooks have a significant role to play in identifying such success stories and bringing them to the limelight.

The archaeological evidence proves that entrepreneurship in India began far before the word 'Entrepreneurship' was even coined. The history of entrepreneurship can be traced back to ancient India, where the trading culture followed shortly after the Harappan civilization. Several handmade-craft products, toys, pots, utensils and crops were traded using the barter system. It is even believed that the barter system that emerged in 6000 to 7000 BC first appeared in India only.

The talent landscape has also changed as most budding entrepreneurs are no longer from established business backgrounds. Education has played a phenomenal role in leveraging digital and various other technologies, thus paving the way for brilliant minds toenter into the business mainstream. Moreover, India's strength lies in its pool of highlyeducated youth, and there is an emergent need to re-position ourselves from the assumption of land with cheap labour. The session highlighted the need to focus on products that areinherently Indian, such as *yoga*, *Ayurveda* and tea. It was realized

that the curriculum mustappreciate our journey from an emerging economy to the fastest-growing market for emerging tech companies worldwide. One must understand that India now ranks third in the world in the start-up ecosystem, with over 100 unicorns emerging in the last decade. The credit goes to government initiatives and the enormous potential the world seesin us.

Session 4

The fourth session of the Symposium scheduled for Day 2 was dedicated to supplementing Commerce and Business competencies with skill training and local knowledge adaptations. The session focused on including skill-based practical training at the higher secondary school education level. The discussions in the session were directed in the lightof the government's vision of creating 'job creators' rather than 'job seekers'.

The focus was on developing 21st Century skills, i.e., Learning, Literary and Life skills. It was emphasized that to impart these skills; there was a need to revamp the existing pedagogies used. It was reiterated that to accomplish this challenging task; there was an emergent need to introduce activities and pedagogies in the curriculum related to:

- Leadership
- Flexibility
- Social skills
- Critical thinking
- Creativity
- Communication skills
- IT Skills
- Media literacy
- Productivity

The experts emphasized the need for a structured format to include internships inthe curriculum. It was believed that internships

provide an experiential learning experience to the students and contribute immensely to their skill set. It was suggested that internshipsfrom the Government be encouraged and some credit be given to the students in the coursecurriculum.

Since the NEP would offer multiple exit options to the students, it was restated that the course designing must be done meticulously to ensure sufficient focus on students' skill development at multiple exit levels. The course needs to be designed so that if a student exercises the option to exit after the First Year, they should be minimally equipped to face the world and not enter the business world as a novice. Even if the studentchooses to pursue his entrepreneurial journey post his higher education, he should be skilled enough to give shape to his ideas. It was unanimously agreed that there is an urgent need for reflective thinking in curriculum design. To incorporate the aspects of skill development in the curriculum, it was also suggested that 'Skill Labs' be created in schools and colleges.

Another aspect that caught the attention was the need for more add-on courses to bridge the prevailing skill gap in the industry. Add-on courses are a good blend of theoretical and skill-based knowledge. Moreover, they offer the students the flexibility to upskill themselves and their academic pursuits. The curriculum and pedagogiesused in delivering such courses must meet the industry's demands. This will not only add to the immediate employability prospects of the students but will also facilitate their enduring learning process. It was restated that international expectations must be considered while working on a skill-based curriculum.

The session also focused on the concept of local knowledge adaptation. This is pertinent in light of ever-increasing contribution of SMEs to the Indian GDP. The local artisans are not just the representatives of the rich cultural heritage of our country but are repositories of local knowledge and unique skills. Focusing on the country's educated youth is an opportunity to bring forth some

marvellous entrepreneurial ideas and to showcase to the world the rich culture we are blessed with. These local artisans often face challenges due to infrastructural and bureaucratic bottlenecks. Still, they can surely see the light of the day, provided they catch the attention of these young budding entrepreneurs. The creative minds of the upcoming generations may be effectively utilized in carving out profitable ventures for these local artisans. This calls for an immediate overhaul of the curriculum, with an increased focus on local knowledge and skills.

The session Chair considered the example of the National Commodities Market and highlighted the market's untapped potential. He believed huge employment opportunities could be created by uncovering such unexplored concepts. To substantiate his viewpoint, he highlighted how opportunities in actuarial sciences are relatively untapped because of a lack of awareness about it among people. He believed that the knowledge about such opportunities be introduced from the school level to allow students to chalk out their future course of action.

Session 5

The last session of the symposium concentrated on creating learning resources and databases by introducing breakthrough pedagogical innovations and disseminating futuristic content. The session focused on creating real-life concepts in the textbooks, like how to develop a Demat and Trading account, introduction to IFRS and other concepts like HR accounting, forensic accounting, and environmental accounting, among others.

The House suggested introducing breakthrough pedagogical innovations in the curriculum. There was an imperative need to improve the overall quality of the curriculum delivery. It was believed that by training the trainers in the right direction, the majority of new pedagogies could be easily implemented. It was opined that the

teaching must connect to the outside world/society to ensure the correct contextualization of the concepts. To further substantiate the point, it was reiterated that teachers teaching finance must have first-hand experience with the financial markets. The need to give more freedom to the teachers regarding the fulfilment of course outcomes was also underlined. The need to have enquiry-based teaching was also focused upon. It was believed that the 'right' motivation among teachers could pave the way for implementing NEP in the true spirit.

The need to infuse inbuilt creativity into the curriculum was given due consideration. The course needs to be designed so that students take a deep interest in the subject and classes be more interactive. The inclusion of more case studies and real-life examples could be of great help. The House also highlighted the need for the inclusion of Research as an important aspect of the curriculum. It was felt that factors like internships and training should follow once the student has a fair idea about research. As a result, the introductory aspects of Research Methodology should be introduced in the foundation years of higher education. It was believed that there is a need to develop a research ecosystem to meet the objective of the internationalization of our education system. This has to begin from the faculty level, where our faculties may collaborate with people outside their University/School and eventually involve their students in the same. The teachers who have previously undertaken international projects can be requested to offer inputs from their experience and help set a roadmap for others.

The session ended with an open brainstorming session on integrating the concept of *Bharatiya* traditions into the Commerce and Business curriculum. The need to infuse morality and ethics in the curriculum and adopt pedagogy along similar lines was heightened to bring the essence of Bharat. It was focused on imbibing values from our ancient teachings in a practical way; the students should be encouraged to get more involved in community outreach programs. A

clear roadmap for value-based education needs to be designed. The development of the 'Empathy Quotient' of our students would pave the way for the creation of global citizens. Even the teaching also needs to be incentivized in a way that acknowledges the efforts of teachers involved in community service. The House also emphasised the need to prioritize education and health in budget allocation. The organisers' efforts yielded excellent results, evident from the large-scale participation of academicians and scholars across the country.

Futuristic Agenda As Per NEP 2020

New India

As India celebrated 75 years of independence on 15 August 2022 and has entered its 'Amrit Kaal', one must be ready to embrace the new face of India. Our Hon'ble Prime Minister Sh. Narendra Modi rightly said, "It calls for a unified commitment and contribution by one and all (Sankalp se siddhi)." Giving a clarion call for 'sabka saath' to ensure 'sabka vikas', PM Modi wants everyone to be a participant and witness to the New India. In the 'Strategy for New India @75, the government has identified 41 different areas that shall be focal points in achieving our true potential.

With a young and aspirational population ready to free India from the shackles of unemployment, poverty and malnutrition, the overhaul of the education sector under NEP 2020 is envisioned to be the game changer. Some of the areas under attention include:

- ✓ India aims to achieve a hundred per cent gross enrolment and retention at elementary and secondary education levels. Even in higher education, Government plans to attain a 35% Gross Enrolment Ratio by 2022-23.
- ✓ Multiple rounds of the National Achievement Survey (NAS) envisages to improve the quality of learning outcomes at elementary and secondary levels.

- ✓ Vocational education in secondary education to be created as a viable and alternative path to increase employability prospects.
- ✓ Creating an innovation ecosystem in the education sphere by setting up Atal Tinkering Labs.
- ✓ To ensure a stringent quality assessment framework in higher education, accreditation shall be mandatory. National Accreditation Council (NAC) shall take care of it.
- ✓ The government aspires to broaden the scope of Massive Open Online Courses (MOOCs) and Open and Distance Learning to bring education within the ambit of the masses.
- ✓ The skill development courses have been upgraded to meet the requirements of the National Skills Qualifications Framework (NSQF).

Undoubtedly, the Government has to be the vanguard of this transformation, but the private sector is also expected to play a significant role in the trajectory.

The Mandate of NEP 2020 and Sustainable Development Goals 2030

As per the Agenda for Sustainable Development Goals, 2030, India endeavours to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by 2030. In its attempt to provide universal access to quality education for all, we shallhave to re-design the current education system. This is pertinent because India shall be the house of the highest number of young people over the next decade, and managing this population well may prove to be a magical spell for the country. Moreover, the world is living through a new wave of technological advancements that have the powerto make many jobs redundant in the future as machines shall take their place. Thus, a new set of skills must be imparted to

our learners to make them future-ready. Also, given ever-depleting natural resources, there is an increased need for introducing and promoting sustainable practices in the system.

Thus, to ensure quality in the education regime and adopt an integrative approach, major reforms were the need of the hour. The New Education Policy seems to be the panacea. Bharatiya Knowledge System, the guiding force for ages, forms the heart of this policy. Indian philosophy has always believed in lifelong learning, i.e., learning beyond schooling, to meet the ultimate goal of self-realization and liberation. This has been the guiding light behind the prevalence of world-class institutions in India like Nalanda, Takshashila, Vikramshila, Valabhi, Nagarjuna Vidyapeeth and Mithila, among others. These institutions were hubs of knowledge and wisdom and acted like cultural melting pots. It is believed that Chanakya wrote Arthashastra during his teaching tenure at Takshashila, while Ashtadhyayi is also believed to have been written there by sage Panini. The NEP aims to rekindle this spirit of our ancient knowledge systems and to connect our learners with their rich roots and legacy. Thus, the policy envisions instilling a sense of pride in being an Indian, both in thought and spirit.

India as "Vishvaguru"

India has been a leader and a guide in our ancient knowledge and belief system. Bharat has been a home to great scriptures like the *Bhagwada Gita*, *Ramayana*, *Charaka Samhita*, *Aryabhatiya*, *Arthasasthra*, *Shukranitisara* and *Yoga Sutras* and to the greatest philosophers of all times, Patanjali, Chanakya, Shankaracharya, Swami Vivekananda, Sri Aurobindo, among others. It is said that *Bhagavad Gita* has answers to everything. Thus, when we have witnessed a knowledge system that practically has a solution to any problem in the world, can't we be the guiding light or teacher to the world? We need to dive further into the pool of our ancient knowledge and regard it as ourguiding force.

It is uplifting to see that the Government has been vouching for it as a national sentiment! The New Education Policy 2020 paves the way for the same as it envisions intermingling our Indian Knowledge systems with the world's changing needs. 'Guru-Shishya' parampara, the heart of our ancient knowledge system where the teacher revered as 'Guru' passed on his vast knowledge to his disciples, is the focal point under NEP. Our spiritual democracy and belief in 'Vasudhaiva Kutumbakam' have never allowed us to take over Mother Nature. This has imbibed a feeling of conservation and preservation of resources among our kids. This belief is why India has always practised sustainable practices and has been a helping hand to the ones in distress. One such example is the recent case of Modhera village in Gujarat, India's first round-the-clock solar power-enabled village. We have successfully set many examples for the world by managing our scarce resources sustainably. The NEP exquisitely covers the same in its ambit.



DEVELOPING NEW TEXTUAL MATERIAL IN COMMERCE AND BUSINESS STUDIES

Introduction

Given the rich heritage and culture our ancestors had built, it is the right time to take lessons from them and incorporate them into the curricula. This will help preserve and foster the spirit of '*Bharatiyata*', which is getting ruined at the hands of so-called westernization. This will further revive the faith in '*Bharat-varsha*', the land of not just snakes and charmers but an abode to knowledge and wisdom.

Our *Vedas* are considered the oldest philosophy in the history of humankind. It instils great pride in us. A more comprehensive term, *Darshana*, is used to describe them. Indian philosophy has been categorized into two schools of thought, the *Asthika* school of thought, also known as orthodox Indian philosophy, and the *Nastika* school of thought, better known as heterodox Indian philosophy. The Orthodox school of thought believes in the authority of *Vedas*. It is divided into *Nyaya*, *Vaisheshika*, *Samkhya*, *Yoga*, *Purva-Mimamsa* and *Vedanta*, while the unorthodox (*nastika*) systems include Buddhism and Jainism. The *Vedas* that form the source of Indian philosophy emphasise '*Jnana Kanda*' and '*Karma Kanda*'. While the '*Jnana Kanda*' focuses on the theoretical aspect of self-realization by highlighting the interrelationship between god, the world and self, the '*Karma Kanda*' concentrates on '*Karma*' or activities that

help one achieve their objectives, whether worldly or spiritual. Even *Bhagwan Krishna*, in Chapter 2, Verse 47 of *Bhagavad Gita*, focuses on the concept of *Karma* without concern about results when he says:

कर्मण्येवाधिकारस्ते मा फलेषु कदाचन। मा कर्मफलहेतुर्भुर्मा ते संगोऽस्त्वकर्मणि॥ 47 ॥

Lord *Krishna* also preaches that one should give up pride in action, another mantra for a stress-free life.

Need for Indian Content in Commerce and Business Education

It is a matter of regret that Commerce and Business education in India does not focus on or offer courses based on Bharatiya Knowledge System and wisdom. However, the soul of the courses is based on many Indian foundational principles. This is disheartening because India is the home to many scriptures that have surpassed the test of time and are recognized worldwide for their ever-impressing lessons and values. Although the presence of vast knowledge in textbooks about India and its glorious past, very few have successfully made it to the pan-India classrooms. The Indian Knowledge System offers a beautiful culmination of organizational theory and practice, which, when applied in the present context, can create a positive impact towards doing business. Even after realizing that this aspect of IKS deserves due recognition, many case studies taught in the top Management Schools do not go beyond serving the needs of big conglomerates. This ideology calls for a change in the wake of an increasing number of people chasing their entrepreneurial pursuits and the rising contribution of SMEs to the Indian economy. Thus, there is a pressing need to introduce the 'India track' across courses in India to appreciate better the massive amount of content created at different times in the past.

Even the MBA program offered in India may be called the birth ch of the US. We are still stuck with the 60-year-old curriculum and have failed to infuse 'Bharatiyata' into the curriculum. We might have freed ourselves from the shackles of colonization. However, it wouldn't be wrong to comment that our education system is still colonized and lacks indigenous spirit and flavour. We have been brainwashed to still seek pride in adopting the modus operandi of our colonial forefathers. Even today, the ones who speak their Indian dialects yearn to seek recognition.

Several studies in Higher Education across the world have legitimized the presence of a correlation between curriculum and culture in building a socially relevant and responsive education system in the economy. A lot has been said and written about Bharatiya's business culture. It is pertinent to note that culture provides a perspective to an individual, a lens to view and understand the world. It is the culture that influences one's intellect and perspective towards society and politics. The *Bharatiya* business culture provides a roadmap for business organizations while framing their corporate culture and strategies. However, the impressing focus on one's culture should not be misconstrued. The increased focus on 'Bharatiyata' should not be assumed as an alternative to the need for a creative culmination of traditional knowledge with the latest know-how and technology. Also, to ensure that our students match the international standards of expertise, the Indian Knowledge System needs to complement the curriculum offered at a global level. But a mechanism needs to be built for sure that infuses among our students a sense of pride and glory in their culture and heritage.

Studying some of the world's growing economies offers a new perspective. For instance, over the years, China has transformed the kind of curriculum taught at Management Schools. Rather than glorifying the schools of thought taught across the globe, it has been quite vocal about seeking pride in its business realities. India

also has a plethora of management 'heroes' who have not seen the light of day. Thus, there is an unrelenting need to incorporate the philosophies of our Indian management gurus into the curriculum.

The persistent need to encompass the Indian context in our curriculum is that India has a unique combination of culture and belief systems. In addition to our ideology of benefitting the masses or 'Sarve Bhavantu Sukhinah', we have a unique combination of geographical, economic and political set-ups that largely influence our mass behaviour and mindset. Suppose this unique combination is ignored in the wake of adopting and implementing management practices across the world per se, the probability of building a managerial workforce that would be ignorant of the Indian consumer mindset and behaviour will increase. Also, since these graduates would be working in India only, it becomes imperative to understand how the Indian consumer's mind thinks, what forces encourage them to buy the product, what factors undermine their purchase decision, etc. Undoubtedly, culture, philosophy, ethics and spirituality play a dominant role in shaping the behaviour of consumers and thus, it proves to be a valid reason to incorporate the study of such aspects in the curriculum.

Another notable reason to incorporate the 'Indian track' in the curriculum is that the Indian Knowledge system offers a profusion of philosophies and lessons on a platter for modern Indian Managers. India has been home to numerous business communities like Marwari, Vasya, and Chettier, who are known for their business acumen and proven track record. Many have even challenged the perception of having a formal educational background for ensuring success in one's entrepreneurial journey. The knowledge and business tactics the present generation inherited from their forerunners is not easy to find in books. The unique way of running their businesses successfully has just been passed on through their blood. A child who might be visiting his father's business place to hand over the lunch

doesn't return home empty-handed. He brings along the knowledge to understand and deal with people and the techniques to run as per the market's changing demands, all of which is passed on to him automatically without following any formal channels of education.

Thus, incorporating the concept of 'Bharatiyata' into the educational system would be a tough road ahead. This is challenging, especially in the wake of our systems' attempt to create a so-called 'elite' English-speaking community in the country. But, we need to ensure that our students seek equal pride in studying the case studies of our 'Indian' management heroes as they do for their foreign counterparts.

Incorporating Bharatiya Management Principles and Practices

India is home to one of the world's oldest civilisations. When finding answers to what history holds for us today, India undoubtedly has a reservoir to offer. India seeks pride in being a land of rich culture and heritage, the soil of spiritual awakening, a place that taught the world to do business, and a kingdom of one of the finest architectural marvels of the world. Besides this, India has given the world the most exotic spices, the finest textiles and jewels to glorify the richness of Kings around the world. How can one forget that the base of all mathematics, the 'Zero', is a gift from India to the world? Even the very origination of human existence, the theory of the atom or 'anu', was only proposed by Acharya Kanad in India.

A study of India's rich history automatically answers the question, "Why was it us only who were invaded? After all, there must have been something exceptional and intriguing about us that attracted our invaders. The abundance of resources we were blessed with, the vast and rich knowledge base, the skills we had to manage the masses, water management, shipbuilding and navigation, temple administration and our expertise in international trade caught their

attention. According to Angus Maddison, India enjoyed being the world's largest economy from 1CE to 1600 as we contributed to almost 1/3rd of the world's GDP. Thus, invading a country like ours had to be on the top list of our invaders.

The glorious past also advocates another vital aspect: Our management skills! Such a glorious past would not have been possible without the strong management skills of governance practised here. The concept of a company form of business is a recent development, while we had already given birth to it way before.

Thus, *Bharatiya* Management gives a structure to the data, which, when applied, can enhance the utility of current management practices and guide people in managing their lives. The concept has the power to exquisitely define the idea of management as it offers lessons ranging from planning to strategic management. *Bharatiya* Management appreciates aspects like self-reliance and self-discovery embedded in our spiritual land. It focuses on the intrinsic dimensions of the human element rather than getting swayed away by what entices the eyes of the world at large. A deep understanding of *Bharatiya* Management in terms of our culture, business practices, religious influences, and consumer behaviour can help the organizations devise a differentiating strategy to tap into the Indian markets.

In his paper on 'Bharatiya Management: the new paradigm for Indian managers', Sudhakar, G.P. (2021) states that Bharatiya Management includes concepts, philosophy and constructs drawn from:

- Ancient Indian wisdom and Hindu scriptures like Mahabharata, Ramayana, Vedas and other religions like Sikhism and Buddhism.
- Later literature like Bhakti literature, Chaitanya Mahaprabhu, Jayadeva, Tukaram, and Adi Shankara.
- Recent thought leaders like Swami Vivekananda, Rabindranath Tagore, Mahatma Gandhi and Sri Aurobindo.

 Contemporary and uniquely Indian management concepts and case studies.

It was emphasized that to create a uniquely Indian research methodology, tools like textual analysis, ethnography, content analysis, case studies, and experimental designs may be used to study the components mentioned above of *Bharatiya* Management.

Bharatiya business principles and models throw light on critical managerial aspects. As per our scriptures, the purpose of business should be governed by the concept of 'Sarva Loka Hitem' or the benefit of all the stakeholders and should duly reflect in the mission of the organisation's mission and vision. The aspect of 'dharma' should steer the organisation's core philosophy and act as the way people associate with the organisation's perspective. Vasudhaiva Kutumbakam should be the basis of the partnership. It was also noted that to ensure the commonality of interests and pursuance of a shared belief, one must not debunk the existence of conflicting viewpoints but should unquestionably advocate the need for a shared ideology. For example, people who consider the world a family carry an altogether business approach against people with vested self-interests. Identifying oneself as a part of larger cosmic energy changes one's perspective and leads to adopting sustainable business practices. To personify managerial competencies, Vidura and Lord Rama instances are seldom taken. Though both personalities existed at different points in time, they characterized the virtues of self-consciousness and morality and emerged as a leader in the real sense. Lord Rama is idolized even today and is looked up to as a 'complete man'. Thus, teachings from his life can act as guiding lessons for modern-day managers.

A management style that emerges naturally in the organization and derives heavily from traditional or local knowledge has been termed Indigenous Management. The principles, systems and procedures of such a management style are influenced by the thoughts and actions of the general public, thus helping them build a shared and contextualized vision with the ordinary person. It heavily relies on those considered repositories of theories and philosophies passed over generations. This especially holds in the case of India, where most of our knowledge is not recorded on paper and has been passed on to the ages in the oral form. Nevertheless, this does not dampen the value our ancient culture holds. It is based on Rig Veda's teachings, 'Let noble thoughts come to us from all directions.' Thus, when noble thoughts flow from diverse groups of people, from the existence of traditional culture and philosophies, from the experiences of those who have witnessed migrations, colonization and the growing influence of western culture, the management style automatically turns integrative. Thus, this integrative management style is believed to be a combination of transnational and ancient Indian wisdom. But even though Indigenous Management has the power to shift gears in the present business world, time and again, we have been forced to seek mediocrity in our own culture and taught to look up to what meets the standards of our invaders.

But one must admit that the western education set-up has overfocused on the 'skill' aspect, neglecting that a perfect managerial recipe calls for an impeccable combination of skills and values. Including the value system in the organisational practices will make it more holistic and act as a guiding force during adversity.

As a result, over the past couple of decades, many scholars have become vocal about the inadequacies of the universal applicability of western management theories and practices. The world is witnessing a growing urge for indigenous management theories. The focus has been even more on the case of economies that differ significantly from their western counterparts. As a result, there has been an everincreasing demand for context-embedded research that may bring together the humongous amount of knowledge recorded in the books over the different phases of history. The need for such research

stands a good chance since the western concepts were developed to offer solutions to the problems more specific to them, were implemented keeping in mind the resources they had and thus, in no case be deemed to fit into situations that are non-western.

But one must consider another challenge posed by the emergence of Indigenous Management in India. Even though massive indigenous content exists in journals and books, not much has been able to make it to Indian classrooms. The primary reason behind this lapse has been the flawed definition of research in the western rationalist view. Just because the worldview of the west measures truth by quantifiable and measurable variables, many Indian concepts fail to meet the benchmark. Also, the western view seeks only one solution for it to be true. As a result, it fails to acknowledge the presence of more than one paradigm, something that forms the heart of Indian traditional research. Aspects related to spirituality, *Karma*, morality, and ethics are very individualistic, and people may have varied experiences.

Moreover, India's traditional research is backed not just by numbers but based mainly on observation and personal experiences. The uniquely Indian research believes that for a proposition to be accurate, it must satisfy one's consciousness. Consequently, something that may be true to one might be very different from another's truth. Thus, for uniquely Indian research to enjoy its due share, it becomes imperative that personal goals and allied analysis methods are given due recognition. Undoubtedly, there is a need to support the literature based on our values, beliefs, culture, philosophies and local knowledge and an initiative on the part of all to ensure that it not only reaches our classrooms but also entices more researchers to explore more about the 'Indian track' of knowledge.

In his paper on 'Integrative Indigenous Management in India: Practices and Prospects', Sinha points towards the onset of three significant strands of indigenisation: exogenous, endogenous, and integrative (Sinha, 2000). While western ideologies rest on exogenous indigenization, endogenous indigenization draws primarily from *Vedantic* tradition. The integrative form of indigenization, the most favoured approach by the researchers, gives them exogenous indigenization the liberty to choose concepts from any source.

He further highlights three important aspects that have the potential to offer great insights into indigenous management, i.e., cosmic collectivism, hierarchical order and spiritual orientation. Cosmic collectivism advocates that people identify as part of the same ultimate reality. There may be conflicting ideologies, but the universe ensures a blended and balanced system. The hierarchical order connotes the existence of hierarchy in the universe, leading to the creation of superior-subordinate relationships. Humans naturally enjoy the power of self-transformation by correlating with their spiritual awakenings. By imbibing the principles of the observer or *drashta* in their personalities, humans can assimilate their activities and emotions with their self-transformation. The spiritual orientation of indigenous management offers insights from Vedic scriptures and ancient literature that has the power to uncover the spiritual dimension of one's personality.

India has witnessed a change in the organizational perspective due to transnational influences. Till the eighties, India was open to modern technologies and systems of management, yet nation-building was at the core of the organizational philosophy. As a result, organizations prioritized their employees' needs and expectations, adopted a parental role and were responsive to the country's developmental needs. However, once the economy was open to the world in 1991, there was a change in perspective, all thanks to the arrival of market-driven organizations in the country. Such market-driven and strategically oriented organizations focused on the market's demands while ensuring operational efficiency. As a result, culturally embedded philosophy took a backseat. These

organizations were keen to adopt western strategies that enjoyed global acceptance.

Consequently, values like work discipline, punctuality, merit-based incentives, motivation, individualism, impersonal contractual relationships, creativity and risk-taking emerged as the defining forces of the new organizational setup. These factors introduced a wave of competitiveness among the organizations. As a result, the workforce suffered an identity crisis as a gap emerged between their psychological structure and professional culture. The entire setup has been assumed to have caused more harm than good to the socialist perspective of India's ideology. Many public health and welfare organisations joined the bandwagon that led to economic divide, unemployment and an upsurge in the capitalist ideology in the county.

Ancient Indian wisdom is the second source of knowledge that offers many aspects of knowledge to explore and learn from. The ancient Indian wisdom provides the corridor to comprehend the psycho-spiritual worldview of Indian society, deeply influenced by the Vedantic tradition. These trends that credit their existence to ancient Indian wisdom consider Vedantic knowledge timeless and dynamic. In his book on 'ethics in management: a Vedantic perspective", S.K. Chakraborty provides experiential evidence to prove that practising Yoga, meditation, and controlling the mind through breathing exercises can help managers in purifying their chitta and helping them realize their true selves. Referring to self-knowledge as Raja vidya or the King of knowledge, he truly believes that spiritual and duty-bound managers can transform dwindling systems into successful ones. Such managers do not require reinforcement to motivate their workforce, as they think in cosmic power's abilities to bring the right people to accomplish goals.

The OSHA Model (O-Oneness, S- Spirituality, H-Humanistic and A-Animalistic) conceptualised by Dr. Subhash Sharma is deeply inspired by 'Om Shanti' and is an abbreviation of the same. The model that offers lessons for understanding human behaviour and management is rooted in the guna management theory. 'O',' S',' H' and 'A' are the four personality types identified by the approach. While O' depicts the mystical meaning of 'Shunya' and is a journey of self-discovery, the 'S' personality carries traits of Sattva; the 'H' and 'A' personality types resemble rajas and tamas gunas. Sharma believes managers can also be classified into four categories depending on their orientation towards their gunas. While Oneness-oriented managers can create miracles, value-based managers are spiritually guided, theory Y and theory Z managers are Humanism oriented, while fascist and authoritative managers are Animalism oriented. Sharma concludes that not all organizations should adopt the western management style and must stick to their spiritually oriented business models.

Some theorists have even used empirical methods to support the legitimacy of *Vedantic* concepts, thus proving their universal applicability. In the past, Management Experts have demonstrated the benefits of transcendental meditation in reducing stress levels, managing breathing patterns and expanding conscious levels. People who are ardent followers of '*Nishkam karma*' or believers in their efforts rather than the results have experienced less work-related stress and greater intrinsic satisfaction. In a study 'Impact of Adoption of *Yoga* Way of Life on the Emotional Intelligence of Managers' published in IIMB Management Review, 2010, the researchers used statistical analysis to study the impact of *Yoga* managers' emotional intelligence. The study conducted on the employees of a manufacturing unit in Gujarat categorized the employees into two groups, the *Yoga* group and the physical exercise group. Both groups were equally trained in physical and theoretical aspects. The pre and

post-Emotional Intelligence analysis proved that *yoga* contributed immensely to gaining self-control and led to a stress-free life, thus positively impacting the EI of the managers. These social concerns, like thinking well for others, helping ones in distress, and respecting others, form an indispensable part of Indians' DNA, automatically making them a perfect fit for leadership roles.

Govindarajan (2016), in his book "The Three Box Solution: A Strategy for Leading Innovation", has applied the trinity concept of Hindu mythology to trace the life cycle of any innovation. Professor of Strategy and Innovation at Harvard Business School, Prof. Govindarajan, explains how the cyclical process of creation, maintenance, and destruction drive innovation. The Hindu religion believes that the mere existence of life is governed by the 'Tridev' or Three Lords-Brahma, Vishnu, and Mahesh. Lord Brahma is the father of existence and the Creator of the universe. Lord Vishnu performs the task of maintaining the existence of life in the universe. At the same time, Lord Mahesh/ Shiva is epitomized as the Destructor, proving that whosoever takes birth must die one day. The trinity concept takes inspiration from the Hindu scriptures to signify the life of any product or service. The concept of 'constructive destruction' coined by Austrian economist Schumpeter is also assumed to be deeply inspired by ancient Hindu texts.

Though it has been proposed that Indian and western management styles are poles apart in their philosophy and approach, the proponents of 'integrative Indigenization' believe the contrary. Defying the claims of western management experts, the guardians of indigenization advocate that traditional culture, in no way, impedes implementing the strategies of high-performing organizations. They believe that if an organisation's structure is based on the paternalistic and familial management approach, it helps create transformational leadership. For instance, just like the love (*Sneh*) and belief (*Shraddha*) of the parent in the child motivates the child to realize

their true potential, a transformational leader can create effective superior-subordinate relationships by adopting a personalized approach. When subordinates identify with their superiors, they are bound to experience increased commitment towards the cause and an inherent desire to live up to the expectations of their superiors. Thus, integrative indigenization ensures a perfect blend of people and a goal-oriented management ideology. The approach has witnessed high levels of employee satisfaction while guaranteeing operational efficiency at the workplace.

India has enticed the world with some of its unique Bharatiya business models. The example of Mumbai's dabbawalas perfectly fits the situation. The underlying theory behind this one-of-itskind business model has caught the attention of academicians and corporate houses alike. What makes them stand out is the presence of a decentralized chain of semi-literate individuals who have been able to meet the demands of their customers through thick and thin in one of the world's most populous cities. Dabbawalas have exemplified what 'management' is in its real sense, yet no one has been able to replicate their model and provide the same services at the cost they offer. If we delve deeper into each city of our wonderful country, there would be an abundance of similar stories of business models and management 'unsung' heroes who have preserved their culture and businesses over the years. Also, India has witnessed the emergence of even big conglomerates that have been true to the spirit of Indian values and ethics and have advocated the same through their businesses over the years. It is a result of the teachings of Mother India only that India is the land of the world's most significant number of philanthropists. The notion of 'Sarva Loka Hitam' governs the values and philosophy of these big corporate houses.

INTRODUCING BHARATIYA KNOWLEDGE SYSTEM IN COMMERCE AND BUSINESS: A BASIC GUIDE

Ancient Indian wisdom and knowledge have been extensively researched and talked about in the past. As a result, many books have been published over the years, assimilating the lessons one may learn from our scriptures. The best part about ancient Indian wisdom is that it holds relevance even today. It can guide present-day managers in facing new challenges efficiently and effectively if used appropriately.

The Ramayana

• While teaching Leadership theories to our students, we often try to fit an 'effective' leader in a bottle of traits. However, sometimes students may be sceptical about the possibility of discovering all the traits in a single being. But Lord *Rama* fits into the picture entirely. Lord *Rama*, revered as an incarnation of Lord *Vishnu* as per *Hindu* scriptures, was a transformational leader. Be it any aspect of Management; one may get a glimpse of it from Lord *Rama*'s life. From areas like motivation, conflict management, critical and strategic thinking, emotional intelligence, kingdom management, and the creation of public policy, Lord *Rama* has an answer to everything. He exemplified the proper techniques to

- lead and manage people, which is why even today, every political party in India aspires to create a *Ram Rajya*.
- Lord *Rama* had set a clear vision of bringing his wife, *Sita*, back. He clarified his goal to his followers and reposed faith in them to accomplish it. A clear vision for the future motivates the employees as they become clear about their roles and responsibilities. Also, just like Lord *Rama*, who believed in the unity and power of his army, an army of monkeys that was once a subject of mockery, present-day Managers need to repose faith in their people. A leader's confidence in his men inspires them never to disappoint and give their best.
- Lord *Rama* treated everyone equally, gave a patient ear to them, was eager to offer a helping hand and broke the shackles of untouchability and race. He didn't hesitate even once in relishing the half-eaten fruits of *Shabri*. As a result of his association with people, he was bestowed with love and respect from all. As modern-day Managers, it is important to respect one and all and treat them equally. The lines of power and status should be blurred when maintaining human relations. As human beings, we strive for respect and dignity; when management bestows the same, it creates loyalty and commitment for the organization.
- Even today, when one talks about morality, the image of Lord *Rama* strikes the mind first. Known for his moral conduct, Lord *Rama* exemplified to the world the true meaning of morality and ethicality. Despite many unscrupulous gimmicks adopted by *Ravana* on the battlefield, he never resorted to any unethical measures. Morality and ethics form the soul of any business organization. For an organization to improve its top and bottomline figures, it must endure ethicality in dealing with people and processes. History offers examples of corporates that have faced the wrath of the public at large for their unethical behaviours.

In times of dilemma, cues may be taken from the life of Lord *Rama*.

- Lord Rama taught the world the real meaning of democracy. He always ensured that his subordinates were equally involved in all the decisions. This reflected his undying faith in his men. When Vibhishan, the younger brother of Ravana, associated with Lord Rama and offered him help, others in Ram's army were quite sceptical about it. However, Lord Rama did not impose his decision on his army and gave them a patient listening to learn their point of view. Lord Rama ensured that every decision was taken after consultations and was not superimposed. When the army was apprised of Lord Rama's point of view, they accepted Vibhishan with an open heart. In today's era, where management faces a new challenge every day, seeking the consensus of all seems like an arduous task. However, the retaliation fades out when decisions are taken after adopting a consultative approach. As a result, not only the acceptability rate improves, but the workforce also connects well with the execution of the decisions.
- Another important lesson from the life of Lord *Rama* teaches us to give up greed. After defeating *Ravana* in one of the most challenging battles, Lord *Rama* was least bothered by taking up the reins of *Lanka*. He willingly handed over the responsibility of *Lanka* to the youngest brother of *Ravana*, *Vibhishana*, whom he found worthy of managing the people well. In today's times, when corporations often get attracted by short-term gains, they tend to lose sight of the long-term vision. *Rama* directed people to free themselves from the shackles of greed or *Maya* and focus on aspects that lead to the upliftment of our people or *Praja*. This beautifully brings out that management should be handed over to the ones worthy of it rather than allowing it to pass through generations in the family. The incident also has breakthrough

lessons in the field of geopolitics. It is pertinent for countries worldwide not to interfere and hamper the internal matters of other countries. The present context extends an abundance of examples of governments intruding into the political affairs of others, thus promoting wars and global turbulence.

- Lord Hanuman plays an indispensable role in Ramayana. Lord Hanuman, the bedrock of management studies worldwide, may be regarded as one of the finest Management gurus of all time. The way of managing the Vanar Sena proved to be the magical recipe behind the success of Lord Rama. He epitomized the traits of a true leader, a person the entire force looked up to. A crucial managerial lesson, hence conveyed, is that a leader does not use power to direct people but someone by whom the disciples wish to be led.
- In today's time, when a significant time in our management classes is devoted to teaching our students networking skills, Lord Hanuman brought forward the magic of networking. He formed the bridge between the union of Lord Rama and Sugreev, where both the parties agreed to help each other mutually and elaborated to the world the real meaning of the term 'synergy'. It is a story of a successful corporate alliance. Just like in a partnership, both the parties unite to serve their interests while using the synergetic power of the coalition; the unison of Sugreev and Lord Rama helped both accomplish their goals. While Sugreev got his kingdom 'Kishkinda' back from the constraints of his brother Bali, Lord Rama was able to trace the whereabouts of Mata Sita and, with the help of Vanar Sena, was even able to win over the mighty Ravana. Both Sugreev and Lord Rama were vocal about the terms and conditions of their alliance and provided their core competencies in accomplishing the goals of both parties. Thus, a short story of this unison

- highlights the kind of trust and commitment required for the successful working of an alliance.
- Another incident from Ramayana that may prove to be a noteworthy case study in teaching the concept of 'motivation' is the dialogue between Lord Hanuman and Jambhuvant. When Hanuman wanted to visit Lanka to convey Lord Ram's message to Mata Sita, the large ocean between Bharat and Lanka created self-doubt in his mind. Seeing Hanuman perturbed, Jambhuvant helped Hanuman realize his true potential. He reminded Hanuman of his childhood days when he had travelled to relish the sun, assuming it to be a fruit. He uncovered the wraps of ignorance about his true potential from the mind of *Hanuman*. In today's era, the manager's job is to identify their workforce's potential and unleash the same. As taught in a vital management concept of 'Johari Window', some aspects of personality are unknown to oneself but better known to others. The manager's job should be to motivate people through extrinsic factors and work on the intrinsic factors that shall help their workforce in their personality development.
- All the incidents in *Ramayana* may be accorded to one wrong piece of advice given by *Manthara* to *Kaikeyi*, Lord *Rama's* mother. It was on her advice only that *Kaikeyi* forced King *Dashrath* to send Lord *Rama in*to exile. In our financial journey also, we may face several advisors who would be eager to send their investment advice to us. There is an ardent need to stay away from such people.

The Mahabharata

Mahabharata, a 3000-year-old epic, is a tale of two cousins, the *Kauravas* and the *Pandavas*, who both fought for the throne of *Indraprastha* and *Hastinapur*. The total management failure of the

Kauravas, despite the presence of stalwarts like *Karna*, *Bhishma* and *Dronacharya* in the *Kaurava Sena* or force, still has managerial lessons to offer in the contemporary world.

Thakur, K. (2011), in his paper on 'Management control insights from the *Mahabharata*', exquisitely brings out the total strategy failure of the *Kauravas*. The paper analyses the strategy implementation on three grounds: Direction, Motivation and Ability (DMA). The paper beautifully brings out the teachings of Lord *Krishna* in bringing out the best of *Pandavas*, thus offering incredible lessons for modern-day managers in directing and motivating their workforces.

The paper brings forth how the lack of direction in the *Kaurava Sena* led to their downturn, thus reinforcing the importance of unity of direction and command. There was a rift between the generals of *Kauravas*, i.e., *Bheeshma*, *Duryodhana* and *Karna*. *Bheeshma* and *Karna*, the two connoisseurs of the *Kaurava Sena*, were hardly on the same page, while the *Pandava Sena* worked under the unified direction of Lord *Krishna*. On similar grounds, the prodigies of the *Kaurava Sena* were not motivated enough to win over the *Pandavas*. *Bheeshma* was bound by his vow and accompanied Kauravas wholeheartedly, though he wanted *Pandavas* to win. The same was the case for Dronacharya, who wished his favourite disciple, *Arjuna*, to emerge victorious. Even *Karna's* motivation was injured at the right time when *Mata Kunti* disclosed to him that *Pandavas* were his brothers.

On the other hand, Lord *Krishna* gave the right energy and direction to the motivation levels of the *Pandavas*. As far as ability is concerned, the *Kauravas* had the upper hand in terms of troops as they were bestowed with eleven *Akshouhini Sena* against seven of the *Pandavas*. Karna was also blessed with a protective *Kavach* (Body) and *Kundal* (Earrings), while Duryodhana was blessed with a steel body. Still, everything failed against the ability of the *Pandavas* to put

up their best show, epitomized by hard work, penance and sacrifice.

Bhagavad Gita has lessons about effective leadership and the role of 'Dharma' in decision-making. In the February 2021 edition of the Chartered Secretary, a monthly Journal published by the Institute of Company Secretaries of India (ICSI), His Holiness Shri Eeshapriya Teertha and others in their paper, 'The ambrosia called The Mahabharata, the didactic Vidura Neeti and other like beacons', have brought forth excerpts from Vidura Neeti on topics like erudition, perseverance, industrial relations, hospitality and administration. Calling Mahabharata Panchama Veda (the fifth Veda), the paper offers useful lessons from Vidura Neeti, a conversation between King Dhritarashtra and Vidura. Vidura prescribes some qualities of a good administrator as follows:

A good administrator does not get easily disconcerted. Welfare of people governs him. A good administrator must be engaged in renunciation. Revered as 'Rajarishi' by our seers, he must not indulge in any kind of show-off and extravagance. Over accumulation of wealth must be voided at any cost. A good administrator is eager to learn and has ascholarly bent of mind. Any kind of feedback, positive or negative, must be taken Up constructively and should direct him towards improvement. A good leader should have command over emotions to avoid corporate espionage attempts of honey traps and enticements. However, one must not shove off emotions like anger, happiness, self-importance, and sense of shame or shyness to the extent of achieving larger goals for A good administrator must ensure a parental approach while managing the affairs of the business. An efficient leader is one who believes in sharing knowledge withpeers and decision makers for the benefit of the organization.

In another paper published in the July 2021 edition of the Chartered Secretary, Makarand Joshi, in his paper on 'CSR in the context of *Bhagavad Gita*', has marvellously highlighted the close resemblance between the laws related to Corporate Social Responsibility (CSR), *Satvik Dana* in *Bhagavad Gita*. He has wonderfully raised some contemporary issues in the wake of the Covid-19 pandemic. Some questions, like whether conducting vaccination drives for employees and distributors and gifting medical equipment to private hospitals, would account for the fulfilment of the company's CSR obligations. Taking cues from our ancient-year-old epic, he has attempted to define charities as per the *gunas* (*Note 1*).

The author has emphasized that corporates must perform their CSR activities as a duty rather than a favour. This would ensure the successful mitigation of risks, avoid conflict of interest, and attract only genuine implementing agencies. Thus, the company's management, influenced by the mode of goodness, is likely to taste sustainable success. This is also in consonance with the UN's sustainable development goals that guide organisations towards implementing 3Ps-Profit, People and Planet.

The Arthashastra

- An understanding of one of the oldest books on governance, public policy, military strategy, economics and justice, *Arthashastra* by Chanakya has an abundance to offer for managers and policymakers in the long run. It has abundant knowledge of resource management, ethical management and administration. A detailed study of *Arthashastra* provides lessons on creating a secular administration based on merit, rationality and judicious use of power. Excerpts may also be taken from it on town planning and district management.
- Chanakya, also revered as Kautilya, focuses on the aspects of vision (*Prabhu Shakti*), mission (*Mantra Shakti*) and motivation (*Utsah*

- *Shakti*) for the effective management of an organization. He lays immense focus on the role of leadership of the organisation's strategies while keeping the human resource aspect satisfied and happy at the same time.
- The books of management often suggest the presence of hierarchical structures in the organization. Chanakya's hierarchy was way back designed by Chanakya when he suggested a management structure with the Prime Minister as the head supported by *Mantris* (Ministers), *Senapatis* (Generals), Ministers, *Purohits* (Priests), Chief Justice and *Yuvraj* (the Successor). On similar grounds, he defined various elements of sovereignty in the form of *Swami* (King), *Amatya* (Ministers), *Janapada* (Country), *Durga* (Fort), *Kosha* (Treasury), *Danda* (Army) and *Mitra* (Friend). This extensive discussion on politics and management led to *Arthashastra* being called a 'Political treatise'.
- Arthashastra recommends that a leader be a 'Rajarishi', i.e., Sage-King. It suggests specific pertinent characteristics of a leader like having self-control and discipline, being well educated and aware of various branches of knowledge, sensitive to the needs of people, ensuring the pursuit of *Dharma* while governing the *Praja* or kingdom and avoiding associations with harmful people and keeping eyes open through spies. All the traits are benchmarks for modern-day managers and support current concepts like servant leadership.
- Of late, management gurus have been focusing on the concept of competency management, often measured in terms of KSA: Knowledge, Skill and Attitude. Kautilya was way ahead of time when he brought into the limelight the characteristics of a competent manager in terms of *Drudhachitta* (power of concentration), *Shilavan* (character), *Pragna* (thinking

capability), Vangmi (communication skills) and Daksha (Vigilance).

- Arthashastra offers valuable lessons in the field of financial management as well. It emphasizes the concept of distribution of profits among all the stakeholders. He focuses on the pursuit of charity through employee welfare and working towards social causes, wealth by means of investing in plans and ploughing back profits, and desire by means of paying high salaries and distributing high dividends among owners. It is worth noting that even in the contemporary world, the lessons from Arthashastra are being followed in the whole spirit by companies like TATA, Infosys, and Wipro, who follow a similar dividend distribution model.
- The Kautilyan work also offers inputs on managing one's foreign policy. The policy is based on the assumption that every nation acts to maximize its self-interest and strength, and as a result, moral principles tend to take a backseat. The policy further states that an alliance lasts as long as it serves the interest of both sides and is, thus, a decisive factor during times of war and peace. Chanakya suggests that the administration should always keep an open eye because there are always chances of friends turning into foes.

Swami Vivekananda

Swami Vivekananda has been recognized as one of the greatest management gurus. He holds the title of one of the great innovators of management values. He went against the flow and helped India reinstate the prestige and glory we once enjoyed. He changed the perspective of the foreign players towards the cultural and spiritual land of India.

An in-depth study of his life offers teachings about personality development, crisis management, goal setting and the role of discipline in the successful conduct of one's personal and professional life. One of the reasons why his teachings still hold is that he was far ahead of his times.

Swami Vivekananda often quotes, "AtmanoMokshartham, Jagat Hitaya Cha" (Rig Veda) later became the Ramakrishna Mission's motto. According to Shloka, there are dual objectives of human life. One, to attain salvation or moksha in one's life and second, to work for the world's benefit/ upliftment (Hitaya). The dual objectives bring out the path for human existence. The way of righteousness talks about the benefit of all while seeking one's own goals. The teachings of Swami ji are like the rays of light in a dark path, a guiding force enough to give a track to a directionless man.

Some of the management lessons inspired by the life of Swami Vivekananda include:

- Swami Vivekananda exhibited commendable leadership skills. He had clarity of thought and vision and had expertise in leading the masses towards accomplishing those goals. Exemplifying a true leader, he had the power to enlighten the hidden potential of his disciples and instil in them the right confidence to perform their duties. It is an excellent lesson for management teams across the globe. The management needs to have clarity of their goals and align their employees' goals with that of the organization. Also, organizations should not get swayed away by short-term number games and focus on long-term prospects. Organizations must repose faith in their employees and tap their potential to benefit their organisation and society.
- Swamiji has etched a place in the minds of all for his courageous demeanour. Courage is epitomized by one's ability to stand for what is right. Swamiji encouraged people to be brave and take action against the wrong. Corporates are often victimized for their ill practices and unconcerned approach towards the

environment and well-being of society. Corporates need to take lessons from Swamiji's teachings, take a solid stand, and be courageous enough to accept their mistakes and rectify them. Bold leaders do not hesitate to admit their mistakes and are eager to work on them. Instead of passing the buck on others, responsible behaviour on the part of the corporates shall help them gain loyalty and admiration from not only their employees and customers but society at large.

- One virtue of Swamiji that helped him win the heart of the masses was 'Empathy'. Because of his empathetic behaviour, he could step into the shoes of others and understand their perspective. As a result, he could quickly get along with people from different walks of life. Corporates can also create a win-win situation if they adopt this humane approach. By being empathetic to the needs of their employees, organizations can earn the trust of their employees. When employees know that the management is patient and empathetic, they are more open to sharing their emotions. This policy can help organisations avoid industrial disputes, improve job satisfaction and reduce employee turnover.
- 'Arise, awake and stop not till your goal is achieved', a famous saying of Swami Vivekananda, is still quoted in management classes across the globe. Swamiji was highly focused on achieving his goals. When he started his journey towards self-consciousness, he did not give a second thought to leaving behind a life full of luxuries and riches. He was an ardent believer that strong willpower and determination have the power to move mountains. Even organizations can achieve unsurpassable heights by adopting a result-oriented approach. The corporate culture should speak volumes about the organisation's determination to achieve goals, which should reflect in all actions.

- A famous quote by Swamiji goes like this, "Be grateful to the man you help; think of him as God. Is it not a great privilege to be allowed to worship God by helping our fellow men?" He believed in the universal power of unity as he believed in promoting brotherhood. Organizations today need to understand that it is the contribution of all that takes an organization to greater heights. Also, all strategic decisions should be taken in light of their impact on society at large, which is nowadays taken into consideration via the CSR activities of the organizations.
- Though Robert K. Greenleaf coined the concept of 'Servant leadership' in 1970, Swamiji had introduced it well before reiterating "Shiva Jnana Jiva Sewa", i.e., the authentic worship of God is the worship of god in man. He believed in actions over preaching. He believed that a great leader is unselfish and gives back to society. He thought that a great leader is not the one who preaches and then enjoys all the praise but the one who inspires every one through his actions. According to him, a servant leader is a servant first. He is the one who puts the needs of others first, shares the power and believes in the growth of all. It is an excellent lesson for the students of management who aspire to make a difference in society and wish to win the heart of the masses.

It is heartening to note that the administrators in India have been following Swami ji in the whole spirit as India is witnessing a new wave of administrators being loved to be revered as 'Sewak' or the 'Servant' of the people. This demonstrates their intention to serve the masses not by becoming their ruler but by emerging as a leader for whom people come first.

• Swami Vivekananda had once said, "Jo Sirdar, wo hi Sardar", i.e., the one who is ready to give his head (sir in Hindi), is ready to sacrifice his ego and selfishness, is the true leader.

The concept of 'Action-oriented Leadership' was much later introduced by famous Management Expert John Adair but was very well unveiled by Swami ji. Swamiji's present idea, which focuses on the task, team and individual effectiveness for yielding great results, was very much under consideration as he urged leaders to sacrifice their egos. He saw his disciples as his fellow mates and his journey as a journey of all.

Rabindranath Tagore

"The highest education is that which does not merely give us information but makes our life in harmony with all existence".

Known for his literary works, Rabindranath Tagore offered a plethora of lessons to guide managers across the globe. His compilation of poems, 'Gitanjali' has received acclaim internationally, and some of the lessons for modern-day managers are enlisted below:

- Righteousness at the workplace: Tagore believed that spirituality could guide people away from malice. All humans, by nature, are flawed and imperfect. As managers, they may find themselves in a situation where corruption may seem to be the easy way ahead. But, one should not lose righteousness under any circumstance. As managers, this will not only help them earn respect and increased commitment from employees but will also help them pass the test of integrity.
- Preserving one's dignity: Tagore always encouraged people to carry themselves with dignity. He motivated people to speak their minds. In a corporate environment, we are often expected to ignore the wrong and to respect people for their designations and the power they enjoy! But Tagore taught people not to lose their dignity at the hands of their bosses. He encouraged people never to disown the poor and to raise a voice against the abuse of power. This would avoid the creation of a toxic environment at the workplace.

- Service to others: Tagore believed that our lives are intertwined with the lives of others. This holds as nobody can survive in isolation! As organizations, we also need our fellow mates' support to survive in the market. From Tagore's perspective, an important lesson for modern-day managers is to learn to carry people along. Making people believe they are not alone during hardships can create a supportive and healthy environment at the workplace. This also means businesses must shift their ideology from owners to partners.
- Know your responsibilities: Tagore motivated people to unleash their full potential by serving the nation. He warned people against staying in a bubble and ignoring more significant issues for their petty personal problems. This is an important teaching for organizations to proactively engage in their Corporate Social Responsibilities and think ahead of their basic responsibilities towards society. It also holds a special message for the upcoming managers who can immensely contribute to solving problems at the global level, provided they firmly believe and act on the above philosophy.

Mahatma Gandhi

• The father of this glorious nation, Mahatma Gandhi, led a life of example for all. He is an epitome of an effective leader who was blessed with the ability to lead the masses. He taught the world what it means to unite people from different castes, creeds, gender and religion. In our fight to gain independence, the Swadeshi movement brought along people of all age groups to fight for a common cause. He reposed faith in the minds of people and unleashed their true potential. He exemplified the meaning of self-reliance. Modern-day managers must realize that increased

dependency on others can affect the organisation's profitability. It is crucial to achieving self-sufficiency, which calls for a unified approach and a belief in one's workforce.

 Gandhi brought the concept of corporate social responsibility and trusteeship into the limelight. One of the prominent industrialists of Bharat, Jamnalal Bajaj, an ardent follower of this Gandhian philosophy, ensured during his life that the same was followed in true spirit. This is considered one of the foremost reasons behind the glorious success of the Bajaj group of industries.

The Gandhian philosophy of managing public sector undertaking saved India from turning into a capitalist economy. His philosophy of 'Sarvajana Hitaya, Sarvajana Sukhaya' has governed the way the public sector has performed over the years. As a result, it has helped contextualise the so-called generic management principles that managers bring along when they join them. It has not allowed the westernized management principles to override our philosophies, one of the reasons why a country like ours with a unique demographic distribution has been able to pass the tides of time not only in the past but also during pandemic times.

Sardar Vallabh Bhai Patel

Sardar Vallabh Bhai Patel, popularly known as the 'Iron Man of India', united India post-independence. He negotiated with the Princes of more than 562 princely states, who wanted to break free India and divide it into independent parts. Thus, the literal meaning of 'republic' was far from reality. Patel exemplified to the world the real meaning of 'synergy' as he successfully convinced these Princes, that too, without any bloodshed. He was revered as 'Sardar' since he displayed exceptional organizational and leadership skills during India's post-independence era.

Some of the management lessons from Patel are as follows:

- Sardar Patel exemplified the role of a clear vision in one's success. Sardar Patel is considered one of the rare leaders since he steered clear of his vision of unifying India at all times. His exemplary skills of negotiation and engagement, infused with the spirit of patriotism, are a lesson for present-day managers to be clear about one's goals during testing times.
- Sardar Patel was a people's man. Even after being close to some of the prominent leaders of that time, he ensured that he gave a patient listening to people working at the grassroots. It is a lesson for modern-day managers to stay close to people, irrespective of their cadre in the organization. It is one of the essential qualities of a successful leader.
- Sardar Patel was a true diplomat. He never allowed the doors
 of discussion to get closed. Thus, an important managerial
 lesson is never to lose track of the discussion's direction.
 An effective leader must master the ability to direct the
 discussions in one's favour.

Pandit Deen Dayal Upadhyaya

Pandit Deen Dayal Upadhyaya advocated the concept of 'Swaraj' or self-governance. He devised the political philosophy of Integral Humanism, which believed in integrating each human being's body, mind, intellect and soul. The philosophy corresponding to four universal objectives, kama (desire), artha (wealth), dharma (moral duties) and moksha (salvation), was his motive force. He dreamt of a village as being the core of Indian polity, which was far away from the western concepts of individualism, capitalism and materialism. He believed in developing an indigenous economic model with human beings at the centre.

Integral Humanism draws heavily from 'Advaita Vedanta' developed by Adi Sankara. Advaita means nondual and believes that

oneness is a fundamental quality of everything. The philosophy also insisted on the infusion of religious and moral values in politics. He thought *Dharma* should not be restricted to the places of worship but rather should form the basis of society, thus, disregarding the concept of consumerism.

The life of Pandit ji offers guidelines for managers in framing the corporate culture and strategies for the organization.



INTRODUCING INDIAN PEDAGOGY IN COMMERCE AND BUSINESS

For more than 1500 years, India enjoyed the status of an advanced nation. India was epitomized as a nation of spiritual awakening and an educated workforce. Thus a lot has been written about the glory of this nation and can be learnt from stories, *lokokti*, discussions and *upadeshas*.

Stories may be referred to as a 'saga of emotions'. Stories are one of the most remembered forms of communication that have the power to influence actions. Stories help people to bond with their culture and create a shared ideology. Events, characters and settings form the backbone of the story. Through these three aspects, an idea gets translated into a form of communication empowered enough to direct and change lives. Moreover, stories are relevant to inspire and work the best, especially when data can't satisfy the consciousness of the listeners. Stories can touch the listener's soul provided it is told in the proper context and the person telling the same masters the art of storytelling.

Several stories that provide insights into the Indian culture and have a great lesson to offer are listed below:

Ramayana and Mahabharata

Case studies from these epics can be a game changer in the field of management education. The epics offer a plethora of stories and sub-stories to guide the behavior of people in the country. In fact, stories from these epics can be effectively used to direct the vision and corporate culture of an organization. Although the success largely depends on the context in which the story is told and the purposes it plans to serve.

Such lessons from *Ramayana* and *Mahabharata* have been discussed in detail in previous situations.

Panchatantra

Panchatantra stories enjoy popularity across the globe. Such is the influence of these fables that there exist almost 200 versions of these fables in 50 languages of the world. It is a series of interwoven fables that employ metaphors of anthropomorphized animals to differentiate traits of virtue and vice. The term 'Panchatantra', which can be broken down into 'Pancha' meaning five and 'tantra' meaning strategy, is a culmination of tales that craftily depicts the ancient Indian culture. It helps one reiterate life lessons that we seldom tend to ignore. It also draws a fine line between the wrong and the right and shows the path towards a peaceful life.

Panchatantra demonstrates how to safeguard against the evils in a jungle-like setup. It ensures practical and rational aspects in differentiating between faithful and unrealistic friends. It holds important lessons for modern-day managers. The five primary strategies (For a detailed reference, refer to Note 2) used in Panchatantra regarding efficient management are as follows:

- Mitra-bheda: the separation of friends
- Mitra-labha: The gaining of friends
- Kákolùkïyam: War and Peace
- Labdhapranásam: Loss of gains
- Apariksitakárakam: Ill-considered actions

Jataka Tales

The *Jataka* Tales is a wide collection of Buddhist lessons on morality enshrined from the previous lives of Lord Buddha. On his road to enlightenment, Buddha experienced varied phases of life, the same being presented by means of the character '*Bodhisatta*' in the folktale. The tale offers 547 stories focusing on three stages called the 'Triple jewels' comprising:

- The Buddha is the guide
- The *Dharma* is the path
- The Sanghas are the teachers or companions all along.

The *Jataka* Tales offer value-based moral principles essential for an individual's self-development. Buddha often cited examples from birth to elucidate the right way of life. In a chapter on 'HQD lessons from *Jataka* Tales' on epgpathshala, some amazing managerial lessons have been extracted from the *Jataka* Tales on correct understanding, thought, speech, action, livelihood, effort, mindfulness and concentration. Such tales may be incorporated into the higher education curriculum to make it more inclusive. Stories, if told correctly and efficiently, can create a place in the students' minds.

Lokoktis

Lokoktis or proverbs may be effectively used to communicate lessons in the curriculum. Lokoktis are short general statements containing lessons on wisdom, truth, ethics and morals, stated in metaphorical yet memorable terms. Other than lokoktis, even the sutras in the philosophical texts are self-explanatory. Sutras like 'Vasudhaiva Kutumbakam', 'Aano bhadra krtavo yantu vishwatah', and 'Sarva Loka Hitam' have already made a place in the minds of the masses. Bharat is abundantly blessed with lokoktis in almost every language spoken here, and they have the power to keep a constant check on the unscrupulous ideas that may germinate in one's mind. The efficiency would, however, depend on how well these lokoktis have been enshrined in the character-building of an individual.

Vaada and Samvaada (Dialogues)

Vaada and Samvaada (Dialogues) may effectively convey teachings and lessons from the dialogue between two people. This concept of teaching and learning holds even more weight because most of the knowledge transfer in Bharat has been done by oral means in the past. Samvada is a dialogue between the teacher and the taught. The disciple could be anyone ranging from a student to a friend to a son/daughter, a spouse to a parent, or anyone eager to seek knowledge.

Vaada, on the other hand, is a debate between two persons of equal standing. The proponents and opponents have mutual respect for each other's perspective, and the objective is to uncover various dimensions through logic and reasoning (*Tarka*) and excerpts from ancient texts (*Sabda pramana*).

Numerous instances of such dialogues in ancient India have offered life-long lessons, the dialogue between *Shri Krishna* and *Arjuna* and *Vidura* and King *Dhritarashtra* being the prominent ones. *Bhagavad Gita* is the result of the conversation on the battlefield between *Shri Krishna* and *Arjuna*. The preaching of *Shri Krishna* helps uncover the layers of ignorance from the mind of *Arjuna*. It directs him towards enlightenment after motivating him to accomplish the task, i.e., delivering his best without expecting any fruits or results. Similarly, the dialogue between *Vidura* and *King Dhritarashtra* offers insightful lessons on effective management techniques for modernday managers. *Samvaada* can become an excellent pedagogical tool in Commerce and management classrooms. With faculty training, this will be far superior to the current lecture method.

Introducing Contemporary Bharatiya Case Studies

India has given birth to numerous communities that have repeatedly proved their mettle. They have fascinated not only their forthcoming generations but have also caught the attention of researchers across the globe. Several business communities from India, such as the Vysya, Chettiar, Marwari, Baniya and Parsis, have made it to the case studies of prominent B-Schools of the world. Several journal articles and books about these communities' business practices have caught many's attention. Case studies related to the Vada Pav and Maggi noodles have reached Harvard's classroom. Some lessonsto be learnt from these business communities in India that shall contribute to highlighting the *Bharatiyata* of knowledge are listed below:

- Vysya business community
- Chettiar business community
- Baniya business community
- Parsi business community
- Marwari business community

The Vysya business community were revered as 'Lords of Penugonda', as per the inscriptions from the Godavari, Krishna and Guntur districts from the 11th Century. The Vysya business community believed in the' Ahimsa' concept and followed the rituals mentioned in 'Vasavi Puranam'. The Community comprised prominent merchants in South Indiantrade during the Vijayanagara Empire and even partnered with European trading companies post their arrival in India. The community has stood the test of time and has a strong presence in India and worldwide.

The Chettiar business community has earned a name for itself in numerous fields, rangingfrom manufacturing to Banking, all thanks to their impeccable business tactics. The community significantly influenced the economies of Myanmar (then Burma), Malaysia, Singapore and Ceylon. The Chettiars are considered the pioneers of organized banking in the country. They are accorded for introducing the concept of double entry book-keeping, called 'Pattru Varavua' in Tamil. Several prominent institutions of the country, like Indian Overseas Bank, Indian Bank, Bank of Madura, United India Insurance, Murugappa group, Chettinad group, AVM Studios and

MA Chidambaram Group, may be revered as the contribution of this community.

There are a plethora of business lessons to learn from the Chettairs. The Chettairs were very particular about promoting their traditions and culture, and even after staying in different soils, they stayed glued to their culture. The business model of the community consisted of taking loans from European Banks to lend money to the rural peasants. Incase of default by these peasants, the Chettiar firms took loans from other Chettiar firms to repay the loan to the European Banks. As a result, they were able to ensure strong credibility in the minds of their lender Banks. The other Chettiar firms who lent money to the distressed firms met their deficit from the European Banks. In other words, the European Banks were approached for loans to repay their loan. Thus, their community principle helped them multiply their money and help the distressed community.

Baniya is derived from the Sanskrit word 'banijya', meaning commerce, which is why every business mind is vaguely termed synonymous. The Baniyas are famed for religiously keeping their accounting books updated daily. It is even said that Balance Sheets and not Business Administration control Baniyas. These books are called *chopdis*, and it is a tradition in the Baniya community to mark the start of the New Year at Diwali by opening new account books. The Baniya community has tasted massive success, and the recent case of the Bansal Brothers touching new scales of fame with the success of Flipkart in India has just added to the trajectory. The case justifies the tremendous impact the teaching of such relatable case studies may have on the students' minds, who get to study people they idolize in their curriculum.

The reason behind the success of the baniya community may be rightly accorded to their upbringing. From childhood, the Baniyas are taught the value of each penny, as is evidentin how they are encouraged to spend. Kids from a tender age are involved in planning monthly family budgets. Moreover, as accountancy runs in their DNA, they are pundits managing their books of accounts exceptionally well, irrespective of their educational backgrounds.

Initially, Parsis were agriculturists but soon came to be recognized as the initiators of the cotton boom in India. They were the frontrunners in trade with China and Burma in the 18th Century. They were the first ones to trade with the East India Company and were even designated as the contact point in India by them. Even today, the Parsis are known for their business acumen, Tata, Godrej and Wadia families being the live examples. The above-quoted names are often the subject of management lessons in Business schools for their contribution to the business world and their inclusive culture. Also considered among India's top philanthropists, Parsis have contributed immensely in the field of defence and journalism.

So wide was the popularity of the Marwari community that Thomas A Timberg decided to do his doctoral studies at Harvard University on the Marwari Community in India. In his book, "The Marwaris: From Jagath Seth to the Birlas (Penguin India, 2014)", he presented excerpts from his in-depth study of the Marwaris in India and brought before the world some business secrets to borrow from the Marwari community. Here is a list of some lessons enumerated by him:

- Watch your money
 - The Marwari community believes in the strategic management of money, i.e., ensuring money is put to the most productive use, and a long-term perspective should govern this decision-making. Also, investors should closely monitor the financials of the enterprises in which they invest.
- Delegation should not rule out monitoring
 No organization can survive for long if the power reins are

put in the hands of few. However, delegation should be in sync with consistent monitoring of the activities to avoid any mishaps in the future.

• Even plans should be planned.

As the big corporate houses are witnessing a transition in power management from founders to inheritors, the new generation believes in putting a systematic way of doing and planning things in place. As a result, even plans have to be designed:

• Expansion is the motto

The urge to expand the business should not just be a part of the mission statement; instead, it should show up in the management's actions. The top management should lead with an example as well as the intention to expand and grow in the long term.

• Establishment of the right corporate culture

An investment in building the right corporate culture goes a long way in the life of the business. The culture must be as per the changing times and market demands. The corporate culture may prove to be a competitive advantage for the firm in the long run and may inspire employee loyalty and commitment.

Fads are not meant for the long-term horses
 Managers aiming at the company's long-term prospects
 should not get swayed away by fads. Fads may seem
 lucrative in the short term but must be analyzed from a
 long-term perspective before they are even given some
 time to ponder.

Thus, these business communities enjoy a unique set of inherent skills worthy enough to entice the young minds of the upcoming generations. When covered in the higher education curriculum, there are near-perfect chances that the students will be able to enjoy their studies better, as such concepts are more relevant and apt for them.

Another important concept that has caught the world's attention is the Bharatiya innovation system, 'Jugaad'. India is revered as the mother of this system, for we have exemplified through actions that simple solutions may be found to real-life problems. There are numerous examples of how basic things like waste pipes and tubs have been used in agriculture to create solar cookers, bio-gas plants and water resources. Such has been the growing influence of such acts of jugaad that many B- schools offer lessons on jugaad is often revered as 'crisis management' and 'frugal innovation'.



THEMATIC RECOMMENDATION AND HIGHLIGHTS

The New Education Policy (NEP) is a visionary step that aims to uplift the face of the Indian education system and rightly points out the present Government's far-sighted approach. It is a laudable step by the government that focuses not only on the holistic development of the learners but also covers their employment prospects. The system is multidisciplinary, offers flexibility in the choice of subjects, focuses on competency-based learning, and proposes multiple entry and exit options by establishing Academic Bank of Credit as an all-in-one package. It is thus important for the seamless integration of school-based education with institutions of Higher education (HEIs). As a result, it becomes essential to have an in-depth analysis of the topics taught at the school level to ensure that the syllabus is in sync with the objectives of NEP and covers all the relevant areas.

One of the important characteristics of a business environment is its dynamic nature. Since the world has turned into a 'global village', the rate of change has been so high that economies worldwide cannot afford to adopt a laid-back approach. The education system of an economy is fundamental to its success. Thus, it must be ensured that the curricula followed by the educational institutions in the country are not only up-to-date but also aims at the holistic development of its learners. The education system plays an integral role in imbibing the correct values and ethics among the learners, and the curricula

must justify the same. Schools are undoubtedly the building blocks of one's career. Thus, the subjects taught at school have a life-long impact on an individual. The subjects taught at a Higher Secondary level play an even more important role because it lays the foundation of one's career.

Commerce and business form the lifeline of an economy. In the Senior Secondary, students are introduced to the knowledge domain of commerce and business, and it becomes pertinent that they can build a sound knowledge base. Thus, it becomes crucial to impart contextually relevant knowledge and futuristic skills in business and commerce to the upcoming generations to make them firmly rooted in India while having a modern vision. Thus, the Senior Secondary level curriculum calls for an intelligent framework design and constant upgrades. Some aspects of the Bharatiya Knowledge System that relate to 'Arth-Shastra' and 'Vanijya Vigyan' must be in the curriculum. The extant books discuss the theories given by prominent management scholars across the globe, but equal attention must be given to the Indian School of thought and management. India has been a land of kings known for their ethical and leadership prowess. They were known for their unique ways of managing pupils or 'Praja'. The students must be apprised of the ideology of such Kings and their unique style of leading the minds of the masses. Inspiration may be taken from Bhagavad Gita, Ramayana, Mahabharata and other local ethical and management practices for developing Indian thoughts on Commerce and Business. Efforts need to be carried out to identify successful vanijya vigyan practices and examples of rich entrepreneurial traditions from different parts of the country.

In today's time, when the Government is aiming at vocationalisation of the courses intending to create 'Atmanirbhar Bharat', it becomes necessary to bring about relevant changes in the higher secondary curricula offered to the students of Commerce. The Government has been vocal about creating 'job providers'

instead of 'job seekers'; thus, it becomes imperative to incorporate some aspects that shall not only provide a wholesome experience to the learners but will also help them stay connected to their roots. The focus on start-up implementation and development, with a special focus on 'Make in India' and 'Atmanirbhar Bharat', must be exquisitely covered. Contemporary local/Indian case studies, examples, local field visits, business practices and general awareness of the business in India need to be enhanced to make the curriculum connect better with the students. This would facilitate the goals of NEP 2020, which is also centred on the ideology of creating global citizens who are contributors to the world while staying connected to their roots.

The textbooks followed by the educational institutions in the country should not only be up-to-date but also aim at the holistic development of its learners. By taking forward the knowledge traditions, we can fulfil the aspirations of New India, and it will play an important role in realizing the Prime Minister's vision of attaining self-reliance.

Business Studies: Some Suggestions for Curricula Changes

The curriculum offered by CBSE to Commerce students at the Higher Secondary level is quite comprehensive. It deals with all the important concepts of commerce. It strategically builds upon the concepts to ensure a continuous and disciplined approach towards the subject. However, some suggestions may be offered to make it even more engaging.

• The entire syllabus offered at Higher Secondary level is too theoretical. Undoubtedly, all the topics have been written lucidly, but it still lacks interactivity and relevance with the present context. Some real-life Indian/local examples or case studies will help students relate concepts to a realworld scenario. The text should be made more engaging by

- improving its visual appeal. This would further facilitate building up relevant 21st Century skills among our learners.
- Practical exposure is missing from the curriculum. When
 the Government is promoting young entrepreneurs, it
 becomes imperative that they have hands-on experience
 with the concepts they study in the four walls of their
 classrooms. Thus, elements of experiential learning must be
 introduced. The students should be apprised of basic things
 like opening and transacting a bank account, operating a
 trading account, etc.
- India is making heads turn as it is emerging as the 'Unicorn Hub' of the world. The present Government has played a pioneering role in inculcating and encouraging a 'start-up' culture in India. India is proud to be the third biggest start-up ecosystem in the world. But, it is saddening to see no mention of the nuances of such culture in the books of Commerce. A dedicated chapter dealing with topics like how to pitch one's idea, establish one's start-up, problems and challenges faced by sources of revenue, need for networking and marketing must be introduced in the curricula. The ways students may benefit from government policies like 'Make in India' and 'Digital Governance' should also be considered.
- The syllabus still talks about the 1991 policy documents. The world and India, particularly, have experienced many fluctuations post that. The recent onset of the Covid-19 wave posed an altogether new surge of challenges and questioned the prevailing methods of management. The curricula should look into such matters and introduce contemporary topics to prepare students to deal with real-world challenges.

- Marketing teaches one how to market a product or service and helps one learn 'Personal branding'. It is disheartening to see that the syllabus still covers the '4 P's' of marketing while the marketing field has moved beyond that. There is no mention of contemporary issues like 'Holistic marketing', 'Sustainable marketing', 'Social Media marketing', etc. Further, ethics should be firmly integrated into marketing.
- India is an agricultural economy. Undoubtedly, the manufacturing and services sectors have become the top performers over the years. Still, one cannot dismiss the agricultural sector's role in our country's post-independence journey. The agriculture sector only reposed confidence in the country when we witnessed 'Self-sufficiency'. This may be an apt example of what we call 'Atmanirbharta'. Even today, most of the rural population is still dependent on agriculture. It is high time significant aspects of agriculture be incorporated into the curricula. This is even more important because the youth in the rural areas are now educated citizens willing to return to society. All thanks to easy access to the internet and digitalization of the villages under the 'Bharat Net' Programme of the Government, farmers can connect to the market and earn their longdue share. In fact, given the agriculture sector's potential, many entrepreneurs are turning into 'agripreneurs' and taking up their entrepreneurial pursuits in this field. They are the ones who have been able to bring technology to the footsteps of the villagers. Such agripreneurs have brought to the limelight the concept of automation through IoT (Internet of Things), intelligent seeding methods for precise fertilization, precision-based farming for seed selection, cognitive computing, crop and climate monitoring through geospatial data, making use of drones to capture

plant progress, using mobile-based irrigation platforms to facilitate proper seepage of water and manure. In a breakthrough, Microsoft has provided advisory services to 175 farmers in Andhra Pradesh, who were able to increase their production by 30% yield per hectare. One must also not forget the contribution of firms like ITC and TATA for introducing revolutionary concepts like e- Choupal and TATA Chemicals. Even the Government has been very supportive as it has consistently focused on expanding e-NAMs (e-National Agriculture Markets) and adopting Zero Budget Natural Farming (ZBNF). The Government is also concerned about gender mainstreaming in agriculture as it aims to provide equal access to resources and schemes to rural women under the ambit of 'Sabka Saath, Sabka Vikas'. Such initiatives must be brought into the limelight to acquaint students with the changing face of the agricultural sector in India, which has vast potential for income and employment generation.

• Micro, Small and Medium Enterprises (MSMEs) are also major contributors to job prospects in India. This is especially true because a large portion of the population is not a part of mainstream employment and is running its small set-ups with limited resources. As the MSMEs prepare for the new wave of change in their industry as they gear up for the adoption of industry 4.0, it becomes imperative to incorporate their contribution in the syllabus. The content should give utmost respect to small and medium enterprises, provide examples of the growth of small enterprises and provide motivation for starting a small business rather than seeking employment. The MSMEs, with the due support of the Government towards micro innovators, are finally seeing the light of day. They are shifting towards innovative ways of

- manufacturing by adopting automation and digitalization. The students must be apprised of such aspects.
- One must appreciate PM Modi's vision of 'going glocal'. Realizing the attraction people across the globe have towards Indian products, he believed that this area has much potential to tap. According to an article on 'Local to global: Promotion of tribal products' on the Niti Aayog website, there is a massive demand for tribal products in South Asian and Southeast Asian countries. However, the people in tribal areas are unaware of consumer preferences as they remain cut off from the civilized world. They also face discrimination at the hands of lending institutions as they lack the presence of organised markets and financial institutions. To help them avail the opportunity, the Government has taken up several initiatives like providing them with Minimum Support Prices, promoting their products through 'TRIBES OF INDIA' outlets and establishing TRIFED. However, there is no mention of them in our curricula. Suitable aspects related to bringing tribal products to the mainstream, helping tribal people understand their consumers well, promoting more CSR and franchising activities, allowing them to benefit from government schemes, and developing effective marketing strategies for information exchange, should be incorporated into the syllabus. This will enable education to change people's lives, especially for students from tribal areas, to improve the situation they have been facing for generations. This will also encourage students to commercialize the skills that have been passed onto the generations but have not received due recognition.
- Some aspects of Law, especially those dealing with the 'Indian Contract Act, 1872', 'Sale of Goods Act, 1930'

and 'Information Technology Act, 2000' and 'Consumer Protection Act', must be incorporated to acquaint students with basic knowledge of Law.

It is heartening to see that the Class 11th book talks about important cities of ancient India and the kind of trading mechanism it practised. However, there is much to learn from ancient scriptures and visionaries of India who had tactfully managed the diversity of our country. This becomes imperative in light of the Government's visionary step of introducing the New Education Policy (NEP) and creating a new 'Bharat' as we enter the 'Amrit Kaal' of our independence. Here are a few suggestions for further improvements:

- Post the 2008 economic meltdown and the recent wave of Covid-19 affecting almost the entire world, the management gurus have realized that a good leader must have a western mind with an eastern heart (Satya Nadella and Sundar Pichai are live examples). While the West has always focused on product and production concepts, the East is known for its love for its people. The topics covered in the Syllabus should not only focus on developing the Intelligence Quotient (IQ) but also on 'Emotional Quotient' (EQ) and 'Spiritual Quotient' (SQ) of the learners.
- The Government has always been vociferous about its intention of creating 'Ram Rajya' in the country and has promised 'acche din'. It wouldn't be wrong to say that 'acche din' is indicative of the days that prevailed under the able leadership of Lord Rama. Some aspects of Ramayana that touch upon management aspects like goal orientation, the difference between a good and a bad leader (Rama and Ravana), the synergic effect of mergers and alliances (union of Rama and Sugreev), faith on one's workforce (Rama emerging victorious even with an out-of-the-box

unconventional army or 'vanar sena'), leadership and management skills of Lord Hanuman, must find a place in the curricula.

- The Bhagavad Gita is called the manual of life, for there is no problem for which there isn't an answer in Gita. Business schools around the world have been taking excerpts from Gita to teach concepts of stress management, change management, nishkama karma (giving one's best without worrying about fruits), and unity of purpose as displayed by Pandavas, the need for specialization as exemplified by Arjuna through his archery skills. Such management perspectives from Bhagavad Gita must form part of the curricula.
- Our *Vedas* and *Puranas* have existed since the Harappan civilization, much before the Management schools and Management Gurus existed. The essence of Vedas lies in achieving one goal, i.e., the union of the individual (atman) with the worldly self (Brahman). Vedas talk about all walks of life, including management. They talk about how 'Prabandh' and 'Vyavastha' can be beautifully intermingled to create an economic entity. Excerpts should be incorporated from them as well. Inner management is key to building character. The content provided should help develop individuals who can be good managers.
- Chanakya, traditionally known as Kautilya, needs no introduction. Known for his *Chanakya Niti*, he authored the political treatise '*Arthashastra*'. These works, written 1800 years ago, have guided economists worldwide since then. Circumstances might have changed, but his works still hold well. The relevant aspects must be incorporated into the curricula to help learners better appreciate their rich cultural roots.

- Insights may be taken from *Patanjali Yoga* as it teaches how to integrate body, mind and soul. Lessons on value-based management with a focus on aspects like dealing with ethical dilemmas, meditation for mental health or mind management, yoga, leadership excellence, and managing self should be part of the curricula.
- Management is a behavioural science and should be culture-specific. Different religions and cultures of India highlight the concept of 'dharma' or righteousness. With the increasing number of scams and bankruptcy cases, it has become all the more important to incorporate Indian ethics and values in the study of management. Realizing the need of the hour, AICTE has already included Indian ethos and business ethics as a core paper for postgraduate students of Management. The same must be briefly introduced at the Higher Secondary level.
- A chapter on lessons on sustainable practices must be incorporated into the syllabi. India has been an advocate of sustainable practices since its origin. We have always revered nature as our mother and have worshipped our rivers and mountains. Even in Hindu mythology, we consider natural resources like sun, water, fire, and air as 'devata' or lords. This belief system has always encouraged us to take up nature-friendly activities. Lessons must be learned from the past to protect and sustainably use our natural resources. Such activities practised across different regions of the country may be extracted and disseminated among the students with the help of real-life examples. This shall further infuse a sense of pride among the students of the rich heritage they belong to and will motivate them to become responsible global citizens. The link between sustainable businesses and the environment can help the

- students develop a mindset of considering sustainability from a broader perspective.
- Leadership lessons from *Ramayana*, *Mahabharata*, *Bhagavad Gita* and the life of Gautam Buddha, Swami Vivekananda, Shri Aurobindo, Mahatma Gandhi and Maharaja Ranjit Singh and many more outstanding local leaders must be incorporated at relevant places.

Accountancy: Some Suggestions for Curricula Changes

Changes need to be brought to justify developing skill-based courses under NEP for the accountancy subject. This may be accomplished if some aspects of practical training are introduced at a higher secondary level. Undoubtedly, the Accountancy syllabus covered by CBSE-affiliated schools purposefully captures the basics of accountancy. However, some improvements in the curricula shall help educate the students about the prevailing practices worldwide.

- The Accountancy syllabus lacks the element of hands-on training. The knowledge about Tally software offered as an option to the students must be compulsorily taught to make them market-ready. Knowledge about Busy, payroll accounting and QuickBooks software shall give the students a broader perspective. Preliminary knowledge of Excel would prove advantageous in the long run as a student shall be able to handle basic accounts of his/her business/ start-up even after the higher secondary level. To hone the data presentation skills of the students, they must be compulsorily introduced to PowerPoint.
- There is an ever-increasing need for industry finance professionals and stock market analysts. The road to such career options should begin at senior secondary levels. The students must be apprised with a preliminary knowledge

- of how to open and operate Demat and bank accounts. CBSE may collaborate with startups in the field to bring to the floor 'dummy' applications that provide a real-life-like trading experience to the students.
- Some aspects related to e-commerce should form the core of the curricula. It is good to see that the concept of GST has already been introduced in Class 11th, but it is suggested that more real-life concepts like filing GST returns and accounting for insurance claims be introduced.
- The curriculum also needs to focus on other accounting systems and principles relevant to frontier areas like green accounting, HR accounting, inflation accounting and forensic accounting. While focusing on our accounting systems, lessons may be drawn from the philosophy of the 'Baniya' community, the founders of the double-entry accounting system. All thanks to easy access to the internet. This shall allow the students to connect well with their roots.
- International Financial Reporting Standards (IFRS) have been appreciated and accepted worldwide. India has also converged with IFRS and has issued Ind-AS. However, not much is being discussed about IFRS in the curricula, depriving students of the latest developments in the field of accountancy. Students should also be apprised of the ways to stay updated about the latest developments. CBSE may, if possible, issue an Annual Journal regarding the same and disseminate the same among students.
- *Ramayana* even offers valuable lessons on managing one's finances. Lessons may be framed on the following lines:
 - We do not have a real-life Lord Hanuman to bring us *Sanjeevani*. Thus, we need to get ourselves insured by taking life and health insurance. On similar grounds, the *Laxman*

Rekha epitomizes the need to have financial budgets and not get lured by online discounts and unscrupulous tactics of impending fraudsters.

Ramayana also throws light on the need to have a contingency fund. The unexpected way Lord Rama was sent to exile or Vanvas exemplifies the need to stay financially prepared for such situations. Also, while creating such funds, one must invest, keeping short-term and long-term perspectives in view. Also, one must make a corpus depending on one's goals and aspirations. Lord Rama effectively built a force/Vanar Sena to win over Ravana; one also needs to have a buffer in one's financial life.

It is pertinent to have indigenization of knowledge that should begin with exploring the local accounting practices. The sequence of Explore (by introducing topics), Learn and practice (by conducting quizzes, puzzles, conducting interactive sessions), Reflect (by enhancing skills) and Reinforce (by ensuring suitable implementation of research-backed concepts) will be followed in the curriculum delivery.

Supplementing Commerce and Business Competencies with Skill Training and Local Knowledge Adaptations

Economies today are being recognized as 'digital' economies. The pace of change is so evident and enormous that these technological changes are often termed technological 'disruptions' that have the power to shake the world. The course covered in commerce and business textbooks at the senior secondary level beautifully captures the basics of commerce and business a student should be apprised with. But in the wake of technological disruptions occurring now and then, it becomes imperative to impart skill training to our students to supplement what they study in the four walls of the classroom. The curricula taught at higher secondary must incorporate an element of

'hands-on experience' and 'experiential learning' to prepare futureready global citizens.

Here are a few pointers that should be considered as the Indian education sector prepares to embrace the New Education Policy.

- Not much has been talked about the commodity markets in the textbooks. This market form has proven its mettle over the years. Thus, not only introducing students to the functioning of the markets but also giving them some hands-on experience, though in a simulated environment, can help them better understand the nuances of the market.
- It is pertinent to introduce our students to humongous business opportunities available in the area of products that are uniquely Indian. Indian textiles, crafts, stones, tea, and concepts like Yoga and Ayurveda are getting recognized across the Globe. Students need to be apprised of such opportunities. It is heartening to see that the Government intends to celebrate the upcoming Yoga Day 2022 with a theme of 'Har Din, Har Ghar Ayurveda' (Ayurveda Every day, Ayurveda Everywhere). UGC has urged Higher Education Institutions to promote Ayurveda by creating 'Jan Sandesh, Jan Bhagidari and Jan Aandolan for Jan Aarogya' through such activities. Promoting such activities at educational institutions shall connect students to an important life skill and offer them an opportunity to pursue it professionally. Over the years, there has been an increased demand for Yoga professionals and instructors across the globe. Such topics must be integral to the commerce and business studies curriculum.
- Good knowledge about the taxation policies of the country and ways to plan it is a 'skill' in itself. In today's scenario, where the Government is extensively promoting entrepreneurship and startup culture in India, it becomes

- pertinent to inform students about the tax benefits startups can avail and how to effectively plan the taxes. The students may be briefly introduced to tax filing software. This will impart to them the required personal tax planning skill.
- Artificial Intelligence is the undisputed King of the technological world. It's heartening to witness the farsighted approach of CBSE as it has introduced 'AI for all' modules for students. However, one must also appreciate the role of Machine learning, Big Data, Artificial Intelligence, cloud computing, Search Engine Optimization, Algorithms and Robotics in the digital world. Although one must not set the bar very high for senior secondary-level students, a basic understanding of the concepts would help them in the long run. This is even more pertinent in the wake of increasing numbers of youngsters turning into influencers on various digital platforms and carving out a niche for them.
- Since data drive the world, introducing students to data management and analysis skills can propel their interest in one of the most demanded areas of Industry 4.0. The curricula may begin with an introduction to data analysis and processing using various software. This shall also be a stepping stone in the Government's vision of promoting research culture in the country.
- Soft skills are one of the basic skills an individual needs to progress. Be it personal branding or presenting one's idea in front of others, communication skills can be game changers. Thus, it is one skill that can never go out of the league and should be mushroomed from the time a child steps into school. Even the corporate sector considers this as one of the 'essential' skills. At the senior secondary level, the skills that meet the industry's expectations must be incorporated

- into the curricula. This would call for continuous academia-industry interaction.
- India is the third largest unicorn hub in the world. India is often quoted for its entrepreneurial pursuits and the Indian system of 'jugaad'. The concept has even found a place in the case studies taught at some of the prominent B-Schools across the globe. The concept beautifully highlights how Indians have learnt the art of excelling in things with minimal resources. The education system must also strategically incorporate relevant aspects of the concept in the curricula. Case studies and field trips may be made to give students a bird's eye view of the concept. Even at a fundamental level, exposure to India's wondrous economic and business history will undoubtedly be useful. Being the world's leading economy for 1600+ years, topics like the silk route and maritime trade history will give a useful glimpse. We must capitalize on our Indian entrepreneurial capabilities.
- Our PM Shri Narendra Modi has always been supportive of promoting our indigenous products. He has been continuously promoting the concept of going global. To cater to global needs, it becomes imperative to bridge the communication gap between the markets and these traditional and ethnic communities. Education is one powerful tool that can pave the way for globalising our local goods. Schools are an effective medium to reach this community by encouraging their kids to turn up to schools. Thus, it calls for a detailed study of such domains that can be brought under the purview of the curricula. The students can effectively utilize the skills learnt in school to create employability in such areas. Thus, these core competencies, which were under wraps for years, may be converted into

- a competitive advantage. Knowledge about conducting market research, availing finance, market products, and arranging logistics and import-export procedures shall guide them.
- There is also an emergent need to introduce cross-cultural training among the students. Today when the industry demands global managers who are appreciative and sensitive to the needs of cultures across the world, it is disappointing to see cross-cultural differences within the country. People have become highly insensitive to different cultures prevailing in the country. One must not forget that India is known for its unity in diversity. Suppose we lose upon the beautiful culmination of cultures that have prevailed over the years; there are high chances that we may deprive our future generations of 'Indian-ness' and the beautiful roots to which they belong. Thus, some aspects of 'sensitivity training' must form part of the curricula.

Pedagogical Innovations and Presentation

The success of any economy largely depends on the quality of teaching in the country's education setup. Undoubtedly, learning is a life-long process and should not only be confined to what a learner studies within the four walls of the classroom. But, one can also not defy the role classroom teaching has on the overall growth and personality of the learner. Education is a tool that can bring about social change. Not only does it enhance the employability prospects of an individual, but it can bring about a welcome change in society.

Eventually, the pedagogical innovations in the field of commerce and management call for an integrative and interactive approach towards fulfilling curriculum objectives. There has been an increasing demand for a shift from 'chalk and duster' based teaching to needbased and job-oriented teaching pedagogies. There is a dire need to bring experiential and technological advancements within the classroom. Some of the suggestions to make the curriculum more adaptive and context-based are as follows:

- Classroom teaching must complement case studies, project works and group discussions. Even business or simulation games may be introduced wherever required. The curriculum should provide for the creation of creativity rooms where students learn by doing in a simulated environment.
- 'Networking' may be regarded as a skill of utmost importance nowadays. The curriculum should infuse such food-forthought sessions in the curriculum where teachers have the flexibility to discuss topics to which students can better relate. This shall provide a more personalized experience to the learners and allow them to wither their fears and share their thoughts with others. Students from different streams and age groups must be allowed to participate in such sessions. Regular interactions with the community during high school will make a difference.
- The real world poses different challenges than we study in classrooms. Students should be introduced to the concept of 'Computational thinking'. Computational thinking entails decomposition or breaking down the problem into small lots. This is followed by pattern recognition, where instances are taken from the past to identify any pattern. The next step includes extracting relevant information, which is further produced by algorithms. The last step involves debugging the problem. The concept, if learnt well, can prove to be a lifesaving tool.
- Where possible, the curriculum should provide for computer-aided teaching and audio-visual-based learning.
 Visuals and presentations leave a profound impact on

the learning outcome of the curriculum. Students should be encouraged to be a part of virtual groups and forums where they can interact and learn from people across the globe. Such initiatives may be taken up at the school level, where schools create such platforms to create opportunities for information exchange. The information dissemination may be conducted regularly, where subject experts may be invited to share their experiences and insights.

- Self-evaluation may offer valuable insights if appropriately conducted. An effective self-evaluation mechanism may be introduced in the curriculum to allow students to introspect. Often, the teaching isn't that adaptive in that it caters to the specific needs of the students. If teachers are well aware of the needs of the students, they may be in a better position to customize their lessons accordingly. The students may even be facilitated to exchange feedback among peers and learn about their hidden talents (Some lessons may be incorporated from the concept of the 'Johari Window').
- The above suggestions are indicative and not exhaustive. An effective mechanism can be put in place if suggestions are well incorporated from all stakeholders, including students from different regions of the country. An effective education system ensures the balanced development of all the country's regions and is adaptive to changing global trends. In formative assessments, self-assessment and peer assessment can be tried.
- Inculcating 21st-century skills: The ever-increasing level of dynamism in the world economies demands why we should prepare our students for jobs and technologies that have the power to rule the world in future. The world has been a spectator to the upsurge of some sought-after employment

and skills that were unheard of in the past. Thus, there is a dire need to teach such skills and knowledge that prepare future responsible citizens.

According to the CBSE handbook on '21st Century skills', 21st-century skills have been called transversal competencies. They have been defined as "a broad set of knowledge, skills, work habits, and character traits that are believed—by educators, school reformers, college professors, employers, and others—to be critically important to success in today's world." These skills cover many areas and have been extensively defined by Delor's Report, OECD, P21, WHO, and UNESCO, though CBSE has categorized these under 3Ls: Learning skills, Life Skills and Literacy skills. Learning Skills include the 4Cs: Critical Thinking, Creativity and Innovation, Collaboration and Communication, while Literacy Skills include IMT: Information Literacy, Media Literacy, Technology Literacy, and Life Skills include

FLIPS: Flexibility and Adaptability, Leadership and Responsibility, Initiative and Self-Direction, Productivity and Accountability Social and Cross-Cultural Interaction

It's heartening to see that CBSE has already prescribed several activities like *Yoga*, Meditation, Group Discussions, Role Plays, Situation Analysis and case studies, games and simulations, and storytelling as facilitating activities for inculcating 21st Century skills. Undoubtedly, schools have a major role in this regard as an individual's basic skills are developed from the preliminary levels of education. The higher institutions also need to contribute equally by ensuring an integrative curriculum that offers students a mix of skills and knowledge. Critical and innovative thinking, social skills and collaboration, technology skills and digital literacy, global

awareness and social responsibility must be suitably incorporated into the syllabus prescribed by Higher Education Institutions.

Making learners responsible global citizens: As India is a civilization of "Vasudhaiva Kutumbakam' and considers the entire world as our home, the responsibility to create responsible global citizens isn't new to us! The ideology was well exemplified in our Government's actions when we were among the first countries to help the world with Covid-19 vaccines. The philosophy enshrined in our ancient knowledge and belief has been skillfully passed onto the generations. But with the changing realms of the world, we must begin infusing the spirit of global citizenship the moment a child starts to learn.

Our culture has always reposed great faith in nature. Our quest to call nature or *Prakriti* as our mother speaks volumes about it. It is this faith only that never allowed us to take ownership of nature. As the world faces a resource crunch, sustainability has become a topic of immense discussion. Realizing the role the education system is expected to play in promoting sustainability, NEP 2020 rightly integrates the relevant aspects of the ancient knowledge system into the present education set-up.

Managers nowadays are expected to be global citizens. With the world shrinking into a global village, managers are expected to cut the shackles of geographical boundaries and cultures and integrate them under a single umbrella. Thus, Management and Commerce studies need to be more interdisciplinary. Also, a thorough review of practices worldwide and their lessons must be incorporated into the curriculum. This would further facilitate our vision of becoming a *Vishwaguru* and enable our PM's vision of '*Shreshtha Bharat*'.

Limitations and Challenges

The majority of ancient Indian knowledge is experiential. The lessons in our scriptures can be better experienced than memorized. Thus, due to this personalized approach to the interpretation of the ancient scriptures, there is an enhanced need for deep discussions on these varied interpretations to avoid loss of credibility in future. Also, there is a need to become more adaptable to the management concepts being followed worldwide to stay abreast with the changing times.

Moreover, despite the humongous work done by researchers in the last 75 years of our independence, not much effort has been put into compiling the scattered work. As a result, despite the struggles, not much has been put into use by the present facilitators of the education system. A lot of effort is called for in curriculum design and delivery. A change in perspective is what needs even more attention.

There is a breath of fresh air with the introduction of NEP 2020, and there are high expectations that the new policy will do wonders in rekindling the 'Bharatiyata' in our student's minds. This book is a beginning in that direction.

Notes

- 1. i) Charity in the mode of goodness (*Satva*): Charity given out of a feeling of duty, without any expectation of return, at the proper time and place and to a worthy person. A disciplined person with clarity of thought is expected to perform such charity and experiences success, peace and wisdom.
 - ii) Charity in the mode of passion (*Raja*): Charity performed with an expectation of some results. Pleasure-seeking people characterized by endless greed are expected to perform such charities and may not enjoy satisfaction and happiness in pursuing their goals.
 - iii) Charity in the mode of ignorance (*Tama*): Charity performed at an impure place, at an improper time and to an unworthy person. Undisciplined people have blind attachments to things supposedly performed, such as charities and are bound to be confused as egoistic.

lesson: one may witness friends turning into foes in the corporate

- 2. Management lessons from Panchatantra
 - Mitra-bheda: The separation of friends
 The estrangement between friends teaches an important life

world. This especially holds in the present context of cut-throat competition, forcing people to overlook friendship over personal and corporate goals. Another inherent lesson for present-day management is that one must avoid unnecessary workplace disputes with fellow mates and colleagues to avoid unpleasant future situations.

• Mitra-labha: The gaining of friends

The *Panchatantra* teaches modern-day managers to establish successful alliances in personal and professional life. No being can survive in isolation, not even animals. Using various instances, an attempt has been made to highlight the interdependence among the animals for their basic survival. In the corporate world, organisations depend on their consumers, human resources, investors, government, and society for survival. As a result, adopting a self-centred approach may tarnish the firm's growth. The focus should be on creating cordial relations with all the stakeholders.

• Kákolùkïyam: War and Peace

Through its various stories, *Panchatantra* tries to convey that people should not be trusted easily, especially the ones who have a proven record of unreliability. In the corporate world, managers must be cautious before dealing with people. This doesn't imply that managers always need to have a suspicious watch over others, but one must be vigilant while entrusting people. In other words, trust but verify it first.

Labdhapranásam: Loss of gains

Another vital life lesson enshrined in the stories of *Panchatantra* entails that one must learn from the past. To gain insights into the corporate blunders done in the past, the history may be analyzed to avoid unfavourable situations again. Lessons may also be taken from the lives of role models to understand their strategic take while dealing with precarious situations. This shall aid the management in chalking out a practical course of action for the long-term benefit of the organization.

Apariksitakárakam: Ill-considered actions

Businesses today survive in an untested world. In times of uncertainty, the prowess of a true leader is tested. Panchatantra entails that the management should proactively approach such situations and stay prepared for the testing times. This calls for a practical 'SWOT Analysis' on the part of the management. It also conveys that the management must learn from similar situations in the past to get better insights for the future.

Other than the above-mentioned 'Pancha' or five strategies, Panchatantra is replete with more management lessons for present-day managers. A few of them have been discussed here:

- The story of the Bharunda bird supports Henri Fayol's concept of the unity of command and unity of direction. In the tale, the Bharunda bird with a single belly and two heads die because of a disagreement between the two heads. When one head fails to share food with the other, both leaders are penalized as the other consumes poison. A similar situation may also arise in the organizational set-up where the incongruence between the two bosses may create a dangerous position for the organization. Thus, the story conveys an important lesson for modernday management: there must be as many heads as bellies or departments in the organization.
- The case of the King and the foolish monkey highlights an indispensable aspect of management: the art of skill management. Imparting the right skills to the right person should always be management's top priority. The tale in Panchatantra revolves around a King who had unshakeable faith in his pet monkey; thus, the monkey enjoyed the liberty to enter any premises of the King's palace. Once while the King was fast asleep, the monkey, in his attempt to save the King from waking up from his slumber, killed a bee sitting on King's chest with a sword. As a result, the King died! The story beautifully depicts the management of the right skills. The monkey was in no way trained to use the sword, nor was he aware of the proper use of the weapon. It can be fatal

if people are not skilled enough to perform the allotted task in the organisation. The management must impart the right skills to the right person for the right job.

- The case of the two fishes and a frog brings forth the essentials of risk management. The story revolves around two fishes and a frog who survive together in a pond. However, the frog dodges the fisherman's attempt to captivate his family, while the overconfident fish are left the victims. The story underlines the risk-detection ability of the frog. His ability to detect the intensity of the risk and take action on a priority basis saved him from the wrath. However, he returned to focus on his lesser priority action, i.e., to check on the welfare of his fish friends.
- The tale of the cunning Hare and the witless lion necessitates the organisation's brand-building perception management. The hare successfully deceives the lion of seeing his projection and his enemy. In the heat of the moment, the lion jumps into the well, and the entire jungle is saved from his ire. Perception management empowers the management to perform brand building and advertising effectively. Perception has a significant role in converting needs into demand and can significantly escalate the organisation's top and bottom line figures.

•



SUGGESTED READINGS/ REFERENCES

- https://www.education.gov.in/sites/upload_files/mhrd/files/NEP_Final_ English_0.pdf
- https://www.niti.gov.in/index.php/vision-new-india75
- https://focusu.com/blog/leadership-lessons-from-chanakyas-arthashastra/
- https://isha.sadhguru.org/in/en/wisdom/article/a-vision-for-india
- https://www.outlookindia.com/website/story/the-vision-of-india/216569
- https://isha.sadhguru.org/in/en/wisdom/article/bharat-the-power-of-a-name
- https://www.niti.gov.in/local-global-promotion-tribal-products
- https://www.niti.gov.in/rural-women-key-new-indias-agrarian-revolution https://www.niti.gov.in/green-india-all-aspiration
- https://www.niti.gov.in/energy-swaraj-geospatial-energy-map-india-presents-immense-potential-and-opportunities
- https://www.niti.gov.in/strengthening-indian-agriculture-ecosystem https://www.niti.gov.in/artificial-intelligence-revolutionising-agriculture
- https://www.niti.gov.in/new-national-curriculum-framework-should-focus-improving- learning-outcomes
- https://www.niti.gov.in/how-atls-are-boosting-skills-indian-youth
- https://www.newindianexpress.com/opinions/2022/jun/22/vishwa-guru-india-the-why- and-the-how-2468181.html
- https://cbseacademic.nic.in/web_material/Manuals/21st_Century_ Skill_Handbook.pdf https://hbr.org/2012/11/mumbais-models-ofservice-excellence

- https://www.leaderonomics.com/articles/personal/lessons-from-tagore
- https://www.thehindubusinessline.com/india-at-75/75-years-of-independence-the-evolution-of-indian-entrepreneurship/article65761573.ece
- http://indianresearchjournals.com/pdf/IJSSIR/2013/July/12.pdf https://egyankosh.ac.in/bitstream/123456789/32592/1/Unit-2.pdf
- https://www.asianstudies.org/publications/eaa/archives/the-story-of-indian-business-the- great-transition-into-the-new-millennium/
- https://thejatakatales.com/
- https://economictimes.indiatimes.com/chettiars-reign-where-wealth-meets-godliness/articleshow/136910.cms?from=mdr Chettiars | Infopedia (nlb.gov.sg)
- https://www.marketingmind.in/business-secrets-that-make-every-baniya-super-rich/
- https://www.livemint.com/Leisure/B1zy8SAdIqgXri2eXl1duL/The-lessons-we-can-learn-from-Baniyas.html
- https://www.businessinsider.in/8-management-lessons-from-the-iron-man-of- india/articleshow/45054696.cms

Bharatiya Management-Specific Readings

- https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/ S001610/P001798/M025847/ ET/1513923943M 12Q1HQD LessonsfromJatakaTales.pdf
- A book on "Indian Knowledge System: Concepts and applications" by B. Mahadevan (Author), Vinayak Rajat Bhat (Author), Nagendra Pavana (Author)
- A book on "A Three-Box Solution to Managing Innovation" by Vijay Govindarajan (Author). Harvard Business School
- Joshi, Makarand. (2021). CSR in the context of Bhagavad Gita! Chartered Secretary, June 2021, Institute of Company Secretaries of India, pp 91-95.

- Kanan, S. (2021). State Governance-As Understood and Practiced in Ancient India with Special Reference to Cholas. Chartered Secretary, May 2021, Institute of Company Secretaries of India, pp 122-124.
- Singh, Brijesh., Singh, B.N. Balaji. A strategic management approach to Indian Classical Wisdom: RAMAYANA, R119.
- Singh, B.P.(2000) Integrative Indigenous Management in India: Practices and Prospects. Indian Journal of Industrial Relations, Vol 35, No. 4 (Apr. 2000), pp 439-460.
- Sudhakar, G.P. (2021). A case for Indian Content in Management Education. University News: A Weekly Journal of Higher Education. Vol. 59, No.18
- Sudhakar, G.P. (2021). An Indian MBA program-Context, Content and Confidence! Purushartha, 14(1), pp. 88-104.
- Sudhakar, G.P. (2021). 'Bharatiya Management: the new paradigm for Indian managers', Int. J. Indian Culture and Business Management, Vol. 23, No. 3, pp. 324-342.
- Sudhakar, G.P. (2022). Select Profiles of Indian Businessmen: A sprinkling from the Past. Journal of Commerce and Trade (H.Agarwal, Ed.) 17(1), pp. 49-58.
- Sudhakar, G.P. (2022). 'Narrative techniques in ancient Indian wisdom for teaching/learning contemporary management', Int. J. Indian Culture and Business Management, Vol. 25, No. 2, pp. 213-235.
- Thirtha, His Holiness Shri Sugunendra., Putty, Sudheendra (2021). Bhagavad Gita-The Panacea for Good Governance across the Board. Chartered Secretary, August 2021, Institute of Company Secretaries of India, pp. 28-32.
- Theertha, His Holiness Shri Eeshapriya., Putty, Sudheendra (2021). The ambrosia called
- Mahabharata, the didactic Vidura Neeti and other like beacons. Chartered Secretary, February 2021, Institute of Company Secretaries of India, pp. 56-60.

'Thaker, K (2011) Management control insights from the Mahabharata', Int. J. Indian Culture and Business Management, Vol. 4, No. 4, pp. 377-389.



LIST OF WORKSHOP PARTICIPANTS

This is the list of delegates who came from different institutions from all over India to participate in the two Days National Symposium on "Assimilating Indian Knowledge System in Commerce & Business Education: Mandate of NEP 2020" organized by Vidya Bharti Uchcha Shiksha Sansthan, in collaboration with Panjab University, Chandigarh, Aurobindo College, Panjab University, CESS, ICSI & ICAI on 10-11 July 2022 at Panjab University, Chandigarh.

S. No.	Full Name	Designation	Institution
1	Dr. Rahul Anant Kulkarni	Assistant Professor	B.P. Arts, S.M.A. Science and K.K.C. Commerce College, Chalisgaon
2	Dr. Bhavani M R	Principal	Surana College
3	Tushar vinayak Chaudhari	Assistant professor	Seth kesarimal porwal college of arts and science and commerce kamptee dist nagpur
4	Dr.Mandar Moreshwarrao Kulkarni	Asst. Professor	Smt. Agrawal Institute of Management
5	Nikhilkumar Hemchand Waykole	Assistant Professor	Dhanak Nana Mahavidyalaya
6	Prasad Arun Khanzode	Principal	Lokmanya Tilak Mahavidyalaya
7	Brajesh Kumar Tiwari	Associate Professor	Atal School of Management, JNU
8	विवेक कुमार शर्मा	सहायक परियोजना समन्वयक समग्र शिक्षा	जिला शिक्षा केन्द्र हरदा मप्र
9	Sawan Kumar Sitoke	Agency Manager	Care health Insurance ltd
10	Govindaraja A Bhatta	Assistant Professor	R S Mundle Dharampeth Arts, Commerce College, Nagpur

11	Arjun Kumar Sarraf	Knowledge, skill , making money	Central Hindu Boys school CHS
12	Lt.(Dr)Seema Singh	Associate Professor	Mangalmay Institute of Management and Technology
13	Dr Monika chopra	Assistant Professor	DAV College, Sector 10, Chandigarh
14	Dr Sapna	Asst Professor	DAV College chd
15	Sanjeev Sharma	Professor	Uiams panjab university
16	Monika Aggarwal	Professor	University Institute of Applied Management Sciences Panjab University
17	Dr. Vishal Baloria	Asstt. Professor	Cluster University of Jammu
18	Shikha Bhasin	Assistant Professor	GDC PALOURA
19	Dr. Rajesh Verma	Professor & Dean	Lovely Professional University
20	Dr Neeraj Aggarwal	Assistant professor	Panjab university, Chandigarh
21	Dr. Nancy Sahni	Associate Professor	Lovely Professional University
22	Anurag Pahuja	Professor	MSB, LPU, Phagwara
23	Dr Anjali Sharma	Assistant Professor	Lovely Professional University
24	Dr. Vishal Baloria	Assistant Professor	Cluster University of Jammu
25	Neelam Dabas	Assistant professor	Shyam Lal College
26	Dr. Lokesh Jindal	Associate Professor	ABVSME, JNU
27	Prashant Kumar Gautam	Professor	Panjab University
28	Dr. Hiramani	Assistant Professor	Government College, Kullu , H.P.
29	Arun Singh Thakur	Assistant Professor	Panjab University Chandigarh
30	RADHA DEVI	SCHOLAR	UNIVERSITY OF JAMMU
31	Dr. Anuj Kumar Sharma	Assistant Professor	Shyam Lal College
32	Prof Minakshi Kar	Professor Department of Commerce	Dyal Singh College University of Delhi
33	Prof. Rabi Narayan Kar	Principal	Shyamlal College
34	Saiyam Dahiya	Student	Moti Lal Nehru College
35	Prerna Maheshwari	Student	Moti Lal Nehru College
36	Prerna Maheshwari	Student	Motilal nehru college, University of Delhi
37	Saiyam dahiya	Student	Motilal nehru college, university of delhi

38	Yogesh Sharma	Associate Professor	Maharaja Agrasen University
39	Prof. (Dr.) RAKESH KUMAR GUPTA	Vice- Chancellor	Maharaja Agrasen University
40	Rini	Research Scholar	University Business School, panjab university
41	Dr.Aditi Sharma	Assistant Professor	Central University of Himachal Pradesh
42	Dr Gaurav Vats	Assistant Professor	DAV COLLEGE SECTOR 10 CHANDIGARH
43	Nidhi sareen	Research scholar	UIAMS
44	Bhawna	Research Scholar	University Institute of Applied Management Sciences (UIAMS), PANJAB UNIVERSITY CHANDIGARH
45	Dr. Geeta Sharma	Assistant professor	GGDSD COLLEGE, SECTOR 32, CHANDIGARH
46	Avtar Krishan Vashisht	Professor	Maharaja Agrasen University Baddi
47	Bhawna	Faculty	University Institute of Applied Management Sciences, (UIAMS) Panjab University Chandigarh
48	Anupama sharma	Professor	Uocet
49	Dr. Jaswinder Kumar	Assistant Professor	UIHTM, Panjab University Chandigarh
50	Dr. Meenu	Assistant Professor	DAV College, Sector-10, Chandigarh
51	Prof. (Dr.) Vishal Kumar	Principal	Sri Aurobindo College of Commerce and Management
52	Rahul Sharma	Associate Professor	LPU