



School of Professional Studies Netaji Subhas Open University

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Report

(Seminar cum Outreach Programme)

The Department of Commerce and Management, SPS-NSOU (Under NSOU Project *Titled: Artificial Intelligence (AI) and Commerce Education: A Study with Reference to the Learners of NSOU*) Organised a One day national Seminar cum Outreach Programme on- ‘Artificial Intelligence (AI) and Commerce Education: Challenges and Prospects’ on 15th March, 2026 at Maharaja Manindra Chandra College. Total participants: 100 approx (students & faculties)



Prof. Debabrata Mukherjee, Coordinator, Maharaja Manindra Chandra College welcomed all the Resource persons and the dignitaries from Netaji Subhas Open University. Prof. Mukherjee was so happy with the participants coming from different part of West Bengal. He shared through his wonderful welcome address that Maharaja Manindra Chandra College are always engaged in the service of the learners.



Dr. Sudarshan Roy, Assistant Professor and Principal Investigator at the Department of Commerce and Management, Netaji Subhas Open University, explained the purpose behind the project, “Artificial Intelligence (AI) and Commerce Education: A Study with Reference to the Learners of NSOU.” The project looks at how AI is changing the way students in the Open and Distance Learning (ODL) system learn commerce. Today, digital technology and AI bring new methods to the teaching-learning system, making teaching and learning not just more effective, but also easier and more flexible for learners or students who want to learn at their own pace.



The study highlights the role of AI in improving learning for students who can't attend classes physically or in person. Tools like Intelligent Tutoring Systems, Automated Assessment Systems, Data Analytics, and Virtual Classrooms offer strong support, from helping students perform better to activities that build crucial skills. There's a special focus on accounting and finance, too. AI tools now handle data analysis, detect fraud, support auditing, forecasting, and decision-making. They speed up tasks, boost accuracy, and push students to learn new, more relevant skills for today's job market.

For his research, Dr. Roy relied on both primary and secondary sources. He collected primary or firsthand data from NSOU learners using pre-structured questionnaires, focusing on their awareness, use, and attitudes toward AI in their studies. Secondary data were taken from different journals, research papers, books, and online resources to build the theoretical background. In short, this project tries to connect the dots between new technology and education-especially commerce education-by showing how AI affects the learning experience. The aim is also to help learners or students understand how to adapt to these AI-driven changes and develop the kind of skills they will need in the future.

Prof. Ashish Kumar Sana, Professor of Commerce, University of Calcutta delivered a sharp and practical look at how AI is shaking up commerce education. The session was much enjoyed by the learners, especially those in the Open and Distance Learning (ODL) system. Right from the start, Prof. Sana broke down AI in simple language. He pointed out that AI isn't some distant dream-it's already shaping the world around us. AI can now handle things like learning, reasoning, and making decisions, and it's changing how people teach and learn, turning old-school methods into interactive, data-driven, student-focused experiences.



One of the main things he talked about was bringing AI tools into the classroom. Prof. Sana showed how things like intelligent tutoring systems, chatbots, and adaptive learning platforms can craft a more personal educational experience. For ODL students, who don't always have a teacher nearby, these tools really matter. With AI, learners or students get instant support, real feedback, and study materials tailored to how they learn. He also talked about what this means for the skills commerce students need. Since AI is already everywhere in the fields like accounting, finance, and business analytics, students now need more than book knowledge. They have got to be digitally literate, able to think analytically, and ready to adapt to new technology. Prof. Sana hammered home the point: tomorrow's commerce professionals have to work hand-in-hand with AI, not just know the theory.

Of course, AI isn't all upsides. Prof. Sana didn't gloss over the tough parts-things like privacy worries, relying too much on technology, and the gap between those with access and those without. He made it clear: we have a responsibility to use AI wisely and make sure everyone gets a fair shot. By the end, Prof. Sana left no doubt-AI is changing commerce education for good. He encouraged learners or students to dive into new technology, keep learning, and stay competitive as their field evolves. The seminar was packed with insights and practical advice, setting the stage for anyone ready to step into the future of commerce education.

Prof. Uttam Kumar Dutta, Professor, Department of Commerce and Management, NSOU laid out how new technologies are changing the way commerce students learn. He really got into how AI is starting to play a huge role, especially for students in open and distance learning (ODL) who face a bunch of challenges-like not having much face-to-face time with teachers, limited access to help, and the constant need for flexibility. The session started with looking at what makes ODL different: it's open, it's accessible, and it really tries to reach all kinds of learners. Still, it's tough to keep students engaged or to make sure they're actually learning what they should. That's where AI comes in. Prof. Dutta talked about how AI isn't just a buzzword-it's actually helping teachers teach better and students learn smarter.

One area where AI stands out is personalizing the learning process. These platforms can spot what each student struggles with and what they are good at, and then adjust the lessons and resources to match. It makes complex subjects like accounting or business management less intimidating because learners or students can go at their own speed. Chatbots and virtual

assistants also got a mention. They are stepping in to answer quick questions, walk students through lessons, and sort out problems that pop up-no waiting for the next class. Automated assessments are part of the picture, too, giving students fast feedback so they know where they stand and what to focus on next.



Prof. Dutta also explained how AI-powered analytics give teachers a clearer view of who's staying engaged and who's about to drop off the radar. With that kind of information, we can step in before someone disappears from the program altogether-which is a recurring problem in ODL. The job market is shifting, and fields like accounting and finance are already leaning into AI. Building a blend of subject knowledge and technological skills gives students a real edge for what's next.

CA Mrityunjoy Acherjee, General Manager (Finance) at Numaligarh Refinery Limited, a Government of India enterprise gave special address that really explained how Artificial Intelligence is shaking up commerce education. He didn't just talk theory-he linked those big ideas about AI straight to hands-on situations in commerce and finance. It was not all textbook stuff; he made it real, showing exactly where these changes are happening.



He made clear that AI isn't just another catchword. It's changing how people handle accounting, audit processes, and make financial decisions. He brought in actual stories from the field-how companies use AI to sort through mountains of data, catch fraud, or even predict the future with smart forecasting. Suddenly, the importance of AI in the business world is not just obvious; it is unavoidable.

CA Acherjee didn't just focus on the cool technology, though he called on learners or students and teachers to step it up-to stop sticking to the old ways and start building more digital and analytical skills if they want to stay ahead. The message was simple: don't just memorize, adapt and evolve.



Of course, he wasn't blind to the roadblocks. Bringing AI into classrooms isn't easy-there's still not enough awareness, resources can be scarce, and the curriculum needs work. But in the middle of all that, he really focused on the upside: with all these advances, business can get more efficient, spot errors faster, and push for real innovation.

People left that session thinking differently about the future. It wasn't just another lecture-it got them genuinely considering how AI might change not only what they learn, but how the whole field of commerce operates.

Prof. Arun Kr. Chakraborty, Professor, Department of Library and Information Science, Netaji Subhas Open University took a clear-eyed look at how AI is reshaping education. Yes, he acknowledged, AI brings in more personalized and efficient learning, but he didn't shy away from its real-world challenges. He started by talking about the digital divide. It's a huge hurdle. Tons of learners or students-especially those in rural areas or from low-income families-still don't have solid internet or digital devices. So while some get the advantages of AI in the classroom, others get left behind, making the education gap even wider.



Another thing he stressed was the loss of human connection. Teaching isn't just about feeding learners or students information. It's about empathy, mentorship, and sharing values—things AI just can't replace. Letting technology take over risks making learning feel robotic. Students might check out; they won't stay engaged or motivated. Data privacy came up, too. AI runs on mountains of student data, but without strict safeguards, that information can get misused or leaked. It's not just a technical hiccup, but a real ethical issue.

There's also the cost. Investing in AI isn't cheap, and plenty of institutions simply can't afford it. That makes it tough to bring these tools to everyone. Algorithmic bias is another concern. If AI's trained on flawed data, it can spit out unfair results—especially when it comes to grading or personalizing learning paths.

Finally, Prof. Chakraborty pointed out that not all teachers or students know how to use these new systems. You can't just hand over AI tools and expect magic to happen. Training and awareness are key. All in all, the session was less about AI hype and more about facing the reality: AI in education has huge potential, but ignoring the hurdles won't get us anywhere.

Dr. Sudarshan Roy, Assistant Professor, Department of Commerce and Management, Netaji Subhas Open University outlined how modern technology is shaking up the world of finance. He really got into the ways AI is making accounting and finance faster, more accurate, and just plain smarter. He started off by showing how AI is creeping into everyday accounting tasks. Things like data entry, invoice processing, and bookkeeping aren't just handed to humans anymore—AI-powered systems are doing a lot of that work now. That means fewer errors and way more time for accountants to dive into bigger-picture projects that actually require brainpower. One big point he made was about fraud detection and risk management. Today, AI can sift through mountains of financial data instantly and flag anything weird or suspicious. Companies are catching fraud earlier and keeping their financial systems safe because of it.



Dr. Roy didn't stop there. He talked about how AI is changing financial analysis and forecasting, too. Machine learning can spot market trends, analyze investment choices, and help everyone plan better financially—super handy for businesses and investors making big decisions. Then he turned to auditing. AI tools can plow through enormous amounts of data in record time, which makes the whole audit process way more reliable. Plus, with AI, you have got real-time monitoring—the kind of thing you just can't pull off with manual methods.

He also pointed out new trends like robo-advisors and AI-based financial services. These tools give people automated investment advice tailored to their data and the latest market shifts, so more folks can access solid financial guidance without breaking the bank. In the end, Dr. Roy made it clear: AI isn't just a buzzword in accounting and finance—it's reshaping the entire field, boosting productivity, cutting risk, and letting people make smarter moves. He encouraged commerce learners or students to pick up these tech skills now if they want to keep up with where the industry's headed.

Professor Anirban Ghosh, Professor and Head, Department of Commerce and Management, Director CIQA, SPS & SVS, Netaji Subhas Open University started with a warm welcome to everyone—participants, dignitaries, Resource persons and all. Prof. Ghosh congratulated his team and colleagues for putting together this Seminar-cum-Outreach Programme on “Artificial Intelligence (AI) and Commerce Education: Challenges and Prospects,” part of the NSOU project focused on AI in commerce education for NSOU learners. Honestly, it feels great to be here, presiding over today's National Seminar-cum-Outreach Programme on AI and commerce education. Prof Ghosh on behalf of the organizing team extended a heartfelt welcome to all the speakers, fellow academics, researchers, and all the students in the room.



Prof. Ghosh initiated that AI isn't just a slogan anymore-it's shaping the world around us, weaving into the fabric of our daily routines. Education, especially in commerce, is feeling this shift in a big way. AI is opening doors to fresh ways of teaching and learning. It's making education more dynamic, more tailored, and just easier to access for more people. For those of us involved in Open and Distance Learning, AI stands out. The technology isn't just enhancing lessons-it's also connecting the dots for students who might otherwise feel left behind. Think intelligent tutoring systems or real-time support based on data about how students are doing. But let's be real-these benefits come with challenges. Digital inequality is still a thing, worries about data privacy pop up, and both teachers and students need the right training to keep up.



He feels that Commerce education, as we know it, can't stick to old-school methods. With AI influencing everything from accounting to business analytics, our students need more than theory. They need solid tech skills and the ability to analyze and adapt. That's why today's seminar matters. It gets us talking-not just about shiny new opportunities, but about potential roadblocks, too.

This is our chance to share knowledge, collaborate, and maybe even launch the next wave of innovation here at NSOU. And finally, hats off to the team behind this event for bringing together such a diverse crowd. He is sure about the seminar that will leave its mark on academic discussions and set the stage for new research and growth in this area.

The Seminar ended with formal vote of thanks proposed by Dr. Sudarshan Roy, Assistant Professor, Department of Commerce and Management, School of Professional Studies (SPS), NSOU and the distribution of certificates among the participants Mrs. Priti Bera, Research Scholar, Department of Commerce and Management, NSOU.



